BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Fuel and Purchased Power Cost Recovery Clause and Generating Performance Incentive Factor.	))))	DOCKET NO. 900001-EI ORDER NO. 23366 ISSUED: 8-17-90

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman
JOHN T. HERNDON
THOMAS M. BEARD

ORDER APPROVING GPIF TARGETS, RANGES, AND REWARDS; PROJECTED EXPENDITURES AND TRUE-UP AMOUNTS FOR OIL BACKOUT COST RECOVERY FACTORS; AND PROJECTED EXPENDITURES AND TRUE-UP AMOUNTS FOR FUEL ADJUSTMENT FACTORS

BY THE COMMISSION:

As part of this Commission's continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas cost recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to Notice, a hearing was held in this docket and in Dockets No. 900002-EU and 900003-GU on February 21st and 22nd, 1990.

PROCEDURAL MATTERS

The utilities submitted testimony and exhibits in support of their proposed fuel adjustment true-up amounts, fuel cost recovery factors, generating performance incentive factors, oil backout true-up amounts, cost recovery factors and related issues.

Generating Performance Incentive Factor (GPIF)

There was no controversy among the parties at this hearing as to either the appropriate GPIF penalties for past performance or the proposed GPIF targets/ranges for the period April, 1990 through September, 1990. Staff, the Office of

Public Counsel, and the utilities stipulated to the following GPIF penalties for the period April, 1989 through September, 1989:

FPC:	$1,021,173	Penalty
FPL:	$2,774,583	Penalty
GULF:	$ 101,127	Penalty
TECO:	$ 652,134	Penalty

The parties also stipulated to targets and ranges for the period April, 1990 through September, 1990. A complete list of the utilities' targets and ranges is set forth on Appendix "A" to this order.

Having reviewed the stipulations as discussed above, we find that they should be approved.

Oil Backout Cost Recovery Factor

Pursuant to stipulation by the parties, we find the proper final oil backout true-up amount for the April, 1989 through September, 1989 period to be $17,250,724 overrecovery for FPL, and $232,714 underrecovery for TECO. The estimated oil backout true-up amount for the period October, 1989 through March, 1990 is $7,304,286 overrecovery for FPL and $312,573 overrecovery for TECO. The total oil backout true-up amount to be collected during the period April, 1990 through September, 1990 is $24,555,010 overrecovery for FPL and $528,339 overrecovery for TECO. Finally, we find the proper projected oil backout cost recovery factor for the period April, 1990 through September, 1990 to be 0.482¢ per KWH for FPL and 0.121¢ per KWH for TECO.

The parties stipulated that FPL should be required to use a 12.8% return on equity in calculating the return on its oil backout net investment, effective January 1, 1990. In Order No. 22268, issued by the Commission on December 5, 1989 in Docket No. 890148-EI, FPL was ordered to recalculate its Oil Backout revenue requirements and Oil Backout Cost Recovery Factor for the period April 1, 1988 through September 30, 1989, using a 13.6% return on equity rather than 15.6% as previously calculated. The utility was further ordered to refund to its ratepayers the difference between the originally calculated and the recalculated amounts, with the refund to be included in its Oil Backout Cost Recovery Factor. The parties stipulated that the appropriate refund amount resulting from the change in return on equity, including interest, is $3,299,564. We approve the stipulation and note that the refund amount is included in the utility's oil backout factor approved herein.

Fuel Adjustment Factors

In addition to the generic fuel adjustment issues usually considered in connection with this docket, issues were raised applicable to Florida Power Corporation (FPC), FPL, and Gulf Power Company (Gulf). Our decision as to the fuel adjustment amounts and factors for FPC is subject to change based on our decision on the following issue, which was deferred for later decision:

> ISSUE: Is it appropriate for FPC to recover replacement fuel cost for the Crystal River Unit 3 outages?

We find the appropriate final fuel adjustment true-up amounts for the period April, 1989 through September, 1989 are as follows:

FPC:	$ 2,343,353	underrecovery
FPL:	$14,118,716	overrecovery
FPUC:	$ 46,508	overrecovery (Marianna division)
	$ 142,194	overrecovery (Fernandina Beach division)
GULF:	$ 3,394,764	underrecovery
TECO:	$ 870,870	underrecovery

The estimated fuel adjustment true-up amounts for the period October, 1989 through March, 1990 are as follows:

FPC:	$ 9,974,256	overrecovery
FPL:	$55,102,275	underrecovery
FPUC:	$ 1,889	overrecovery (Marianna division)
	$ 20,948	underrecovery (Fernandina Beach division)
GULF:	$ 4,900,029	underrecovery
TECO:	$ 3,693,745	overrecovery

The total fuel adjustment true-up amounts to be collected during the period April, 1990 through September, 1990 are as follows:

FPC:	$ 7,630,903	overrecovery
FPL:	$40,983,559	underrecovery
FPUC:	$ 48,397	overrecovery (Marianna division)
	$ 121,246	overrecovery (Fernandina Beach division)
GULF:	$ 9,068,421	underrecovery
TECO:	$ 2,822,875	overrecovery

Finally, the appropriate levelized fuel cost recovery factors for the period April, 1990 through September, 1990 are as follows:

FPC:	2.449 ¢/KWH	for non-time differentiated rates
	3.408 ¢/KWH	for on-peak periods
	2.135 ¢/KWH	for off-peak periods
FPL:	2.278 ¢/KWH	for non-time differentiated rates
	2.475 ¢/KWH	for on-peak periods
	2.181 ¢/KWH	for off-peak periods
FPUC:	2.947 ¢/KWH	excluding demand related recovery (Marianna division)
	5.074 ¢/KWH	(Fernandina Beach division)
GULF:	2.436 ¢/KWH	before line loss adjustment
TECO:	2.493 ¢/KWH	before line loss adjustment

The above factors should be effective beginning with the specified fuel cycle and thereafter for the period April, 1990 through September, 1990. Billing cycles may start before April 1, 1990, and the last cycle may be read after September 30, 1990, so that each customer is billed for six months regardless of when the adjustment factor became effective.

Each utility proposed fuel recovery loss multipliers to be used in calculating the fuel cost recovery factors charged to each rate class, which are shown in Appendix "B", attached hereto. We find that the proposed multipliers are appropriate and should be approved. The utilities have further proposed fuel cost recovery factors for each rate group, adjusted for line losses, which are also shown in Appendix "B". We find that the proposed factors are appropriate, and should be approved.

The other fuel adjustment issues raised in this docket pertain to specific utilities and will be discussed below.

Florida Power & Light Company

The parties stipulated that FPL should be required to use a 12.8% return on equity in calculating the return on its rail car investment, effective January 1, 1990. We approve this stipulation.

Gulf Power Company

We find that Gulf Power should be required to dispatch its system on the incremental price of fuel, as defined in Order No. 19548. However, should Gulf be unable to do so within four months, it must seek approval of the Commission for an extension. Gulf explained at hearing that it was presently attempting, within the constraints of existing power contracts and requirements of the Federal Energy Regulatory Commission, to change the dispatch methodology of the Southern Company electric system, of which Gulf is a member. Gulf's position was that it could not unilaterally change the method of determining dispatch fuel costs. Given these circumstances, we note that we would look with favor upon such an extension request if the request results from circumstances beyond Gulf's control.

Gulf's final fuel adjustment issues dealt with Gulf's sale of certain steel railcars used to carry coal to Plant Daniel, and the subsequent lease of aluminum railcars by Gulf and Mississippi Power Company, some of which were then subleased to Georgia Power Company at cost. Gulf's position, as explained through the testimony of its witnesses Mr. Parsons and Mr. Scarbrough, was that the sale was instrumental in the utility's transition to aluminum railcars, which in turn produce lower net coal transportation costs, and that aluminum railcars carry more tonnage, dump easier, and require less maintenance than the steel railcars formerly in service. We find that Gulf's decision to sell the Plant Daniel steel railcars was in the best interest of its ratepayers, and that the sale was made at the best price obtainable. We also find that while the retirement of the steel railcars was properly accounted for on the books and records of Gulf Power Company, Gulf imprudently allowed the financing of a loss on the sale through the 22-year Master Lease Agreement under which it leased the replacement aluminum railcars. We believe it to be more appropriate to recover the loss associated with the steel rail cars over the six month period ending September 30, 1990.

Gulf's jurisdictional share of the premium for disposition of the steel cars is $773,628 ($811,654 less $10,456 previously passed through to the customers, times the projected jurisdictional separation factor for April through September 1990), which shall be amortized over the six month period April through September 1990. All future lease cost will be adjusted to exclude the premium component and its associated carrying cost.

We examined Gulf's decision to lease aluminum railcars to transport Plant Daniel coal, and while we find that it was prudent and in the best interest of the utility's ratepayers to lease aluminum railcars under these circumstances, we also find that Gulf imprudently leased an excessive number of railcars. Accordingly, we will disallow recovery of costs associated with two unit trains (198 railcars). All costs and revenues associated with the two unit trains which we have disallowed for recovery purposes herein shall be recorded in a non-recoverable subsidiary ledger to be maintained by Gulf.

We further find that Gulf has appropriately accounted for the expenses related to the Master Lease Agreement, and with the exception of the costs associated with the two unit trains disallowed herein and the adjustment of the premium component for disposition of the steel railcars, such expenses are appropriate for recovery through fuel adjustment because they were incurred solely for the specific purpose of fuel transportation.

Florida Public Utilities Company

The parties herein stipulated that the purchased power demand charge costs for FPUC's Fernandina Beach Division be allocated to rate classes on a 12 CP basis and for all classes except GSLD, recovered through class-specific KWH charges derived in Docket No. 881056-EI. In Docket No. 881056-EI FPUC, in its Fernandina Beach Division, was required to: (1) implement class-specific KWH charges for purchased power demand costs for all classes except GSLD, to become effective April 1, 1990; (2) true-up these demand costs; (3) continue to bill the GSLD class monthly on actual demands at the time of the system's monthly coincidental peak; and (4) adjust the class-specific KWH charges for purchased power demand to reflect any changes in the level of FPUC's purchased power demand charges. We therefore approve the parties' stipulation herein.

Tampa Electric Company

Public Counsel raised the issue of whether TECO was authorized to reduce its reported fuel cost recovery revenues to recognize credits given to interruptible customers pursuant to its supplemental service rider. Although TECO was not specifically ordered by the Commission to do so, we approved TECO's proposal to institute the rider, with the understanding that such credits would be passed through the fuel adjustment clause.

In Docket No. 881499-EI TECO requested approval of a Supplemental Service Rider for interruptible customers. The Commission denied the petition in Order No. 20581, issued on January 1, 1989, but stated that if TECO made certain modifications to its tariff, it would be approved. However, the order recognized that fuel credits under the Supplemental Service Rider would be directly passed through to TECO's customers through the fuel adjustment clause. Thereafter, TECO submitted a revised tariff which met the conditions set forth in Order No. 20581. That tariff was administratively approved by Staff. Later, in Docket No. 891313-EI, TECO petitioned for approval of a one-year extension of the Supplemental Service Rider for interruptible customers. In its petition, TECO proposed to continue adjusting fuel revenues downward reflecting the discounts earned by customers served under the rider. In Order No. 22467, issued on January 24, 1990, we approved the one-year extension as proposed by TECO. We therefore find that under these circumstances, TECO was authorized to reduce its reported fuel cost recovery revenues to recognize the credits.

In consideration of the above, it is

ORDERED that the findings set forth in the body of this Order are hereby approved. It is further

ORDERED that the stipulations set out in the body of this Order are approved. It is further

ORDERED by the Florida Public Service Commission that the investor-owned electric utilities subject to our jurisdiction are hereby authorized to apply the fuel cost recovery factors set forth herein during the period of April, 1990 through September, 1990, and until such factors are modified by subsequent Order. It is further

ORDERED that the estimated true-up amounts contained in the above fuel cost recovery factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that the Generating Performance Incentive Factor penalties stated in the body of this Order shall be applied to the projected levelized fuel adjustment factors for the period of April, 1990 through September, 1990. It is further

ORDERED that the targets and ranges for the Generating Performance Incentive Factors set forth herein are hereby adopted for the period of April, 1990 through September, 1990. It is further

ORDERED that the investor-owned electric utilities subject to our jurisdiction are hereby authorized to apply the Oil Backout Cost Recovery Factors set forth on herein during the period April, 1990 through September, 1990 and until such factors are modified by subsequent Order. It is further

ORDERED that the estimated true-up amounts included in the above Oil Backout Cost Recovery Factors are hereby authorized subject to final true-up, and further subject to proof of the reasonableness and prudence of the expenditures upon which the amounts are based. It is further

ORDERED that Florida Power & Light Company shall use a 12.8% return on equity in calculating the return on its oil backout net investment and rail car investment, effective January 1, 1990. It is further

ORDERED that Gulf Power Company shall dispatch its system on the incremental price of fuel as discussed herein. It is further

ORDERED that the expense associated with two unit trains of Gulf Power Company's Plant Daniel aluminum railcars are hereby disallowed for recovery purposes. It is further

ORDERED that Gulf Power Company recover the loss associated with the steel rail cars over the six month period ending September 30, 1990. It is further

ORDERED that the purchased power demand charge costs for Florida Public Utilities Company's Fernandina Beach division be allocated to rate classes on a 12 CP basis and for all classes except GSLD, recovered through class-specific KWH charges derived in Docket No. 881056-EI.

By ORDER of the Florida Public Service Commission this 17th day of AUGUST, 1990.

Steve Tribble

STEVE TRIBBLE, Director
Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

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GPIF TARGETS
4/90 - 9/90

	EQUIVALENT AVAILABILITY				HEAT RATE	
	Company			Staff	Company	Staff
FPL	EAF	POF	EUOF			
Cape Canaveral 1	79.8	16.9	3.3	AGREE	9563	AGREE
Cape Canaveral 2	91.0	4.4	4.6	AGREE	9490	AGREE
Fort Myers 2	79.0	16.9	4.1	AGREE	9220	AGREE
Manatee 2	91.4	0.0	8.6	AGREE	9779	AGREE
Martin 1	93.8	0.0	6.2	AGREE	9378	AGREE
Martin 2	96.0	0.0	4.0	AGREE	9606	AGREE
Port Everglades 1	92.1	0.0	7.9	AGREE	9821	AGREE
Port Everglades 2	92.0	0.0	8.0	AGREE	9833	AGREE
Port Everglades 3	91.7	0.0	8.3	AGREE	9787	AGREE
Port Everglades 4	80.2	10.9	8.9	AGREE	9697	AGREE
Turkey Point 1	74.0	20.2	5.8	AGREE	9194	AGREE
Turkey Point 2	92.6	0.0	7.4	AGREE	9538	AGREE
Turkey Point 3	43.5	32.2	24.3	AGREE	11110	AGREE
Turkey Point 4	77.4	0.0	22.6	AGREE	11104	AGREE
St. Lucie 1	85.8	11.5	2.7	AGREE	10760	AGREE
St. Lucie 2	79.5	17.5	3.0	AGREE	10835	AGREE
FPC	EAF	POF	EUOF			
Anclote 1	79.28	1.09	19.62	AGREE	9965	AGREE
Anclote 2	84.78	7.65	7.57	AGREE	10101	AGREE
Crystal River 1	87.98	0.00	12.02	AGREE	10120	AGREE
Crystal River 2	71.48	7.10	21.41	AGREE	10160	AGREE
Crystal River 3	49.73	30.60	19.67	AGREE	10592	AGREE
Crystal River 4	80.28	15.30	4.42	AGREE	9393	AGREE
Crystal River 5	96.15	0.00	3.85	AGREE	9401	AGREE
TECO	EAF	POF	EUOF			
Gannon 5	77.7	7.7	14.6	AGREE	10208	AGREE
Gannon 6	41.8	50.3	7.9	AGREE	10144	AGREE
Big Bend 1	82.8	1.6	15.6	AGREE	9945	AGREE
Big Bend 2	84.3	0.0	15.7	AGREE	10029	AGREE
Big Bend 3	74.6	10.4	15.1	AGREE	9772	AGREE
Big Bend 4	93.0	0.0	7.0	AGREE	10029	AGREE
GULF	EAF	POF	EUOF			
Crist 6	64.2	27.3	8.5	AGREE	10502	AGREE
Crist 7	86.7	0.0	13.3	AGREE	10483	AGREE
Smith 1	83.6	12.6	3.8	AGREE	10269	AGREE
Smith 2	89.8	0.0	10.2	AGREE	10287	AGREE
Daniel 1	93.5	3.3	3.3	AGREE	10665	AGREE
Daniel 2	96.8	0.0	3.2	AGREE	10853	AGREE

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TOTAL FUEL COST FOR THE PERIOD: April 1990-September 1990

DIVISION OF ELECTRIC AND GAS
DATE: 2-21-90

	PROPOSED April 1990-September 1990 TOTAL FUEL COST CENTS PER KWH			PRESENT October 1989-March 1990 TOTAL FUEL COST CENTS PER KWH			DIFFERENCE TOTAL FUEL COST CENTS PER KWH			LINE LOSS
COMPANY	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	Levelized	On/Peak	Off/Peak	MULTIPLIER
Fla. Power & Light	2.278	2.475	2.181	1.970	2.160	1.893	0.308	0.315	0.288	1.00091
Fla. Power Corp.	2.449	3.408	2.135	2.458	2.781	2.337	-0.009	0.627	-0.202	1.00340
Tampa Electric	2.493	2.967	2.267	2.304	2.527	2.216	0.189	0.440	0.051	1.01470
Gulf Power	2.436	2.612	2.355	2.121	2.211	2.087	0.315	0.401	0.268	1.01228
Fla. Public										
Marianna (1)	4.972	0.000	0.000	4.723	0.000	0.000	0.249	0.000	0.000	1.01260
Fernandina (1)(5)	5.946	0.000	0.000	6.331	0.000	0.000	-0.385	0.000	0.000	1.00000

COST FOR 1000 KWH RESIDENTIAL SERVICE

PRESENT October 1989-March 1990

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3) Winter	Gulf Power (3) Summer	Fla. Public Marianna	Fla. Public Fernandina
Base	47.38 (7)	44.33	50.34 (9)	38.65	44.46 (8)	17.22	14.28
Fuel (2)	19.71	24.66	23.38	21.47	21.47	47.83	63.31
Oil Backout	6.60	0.00	1.44	0.00	0.00	0.00	0.00
Energy Conservation	0.51	2.13	1.18	0.16	0.16	0.20	0.03
Total	74.20	71.12	76.34	60.28	66.09	65.25	77.62

PROPOSED FOR April 1990-September 1990

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3) Winter	Gulf Power (3) Summer	Fla.Public Marianna	Fla.Public Fernandina
Base	47.38 (7)	44.33	50.34 (9)	38.65	44.46 (8)	17.22	19.20 (6)
Fuel (2)	22.80	24.57	25.30	24.66	24.66	50.35	59.46
Oil Backout	4.82	0.00	1.21	0.00	0.00	0.00	0.00
Energy Conservation	0.44	1.92	1.11	0.07	0.07	0.03	0.08
Total	75.44	70.82	77.96	63.38	69.19	67.60	78.74

DIFFERENCE

	Fla. Power & Light	Fla. Power Corp.	Tampa Electric	Gulf Power (3) Winter	Gulf Power (3) Summer	Fla. Public Marianna	Fla. Public Fernandina
Base	0.00	0.00	0.00	0.00	5.81 (4)	0.00	4.92
Fuel (2)	3.09	-0.09	1.92	3.19	3.19	2.52	-3.85
Oil Backout	-1.78	0.00	-0.23	0.00	0.00	0.00	0.00
Energy Conservation	-0.07	-0.21	-0.07	-0.09	-0.09	-0.17	0.05
Total	1.24	-0.30	1.62	3.10	3.10	2.35	1.12

(1) Fuel costs include purchased power demand costs of 2.025 cents/KWH for Marianna and 0.872 cents/KWH for Fernandina allocated to the residential class.
(2) Adjusted for line loss. (3) Winter = October-May Summer = June-September. (4) Difference between winter and summer is increase in base rate.
(5) All classes except GSLD. (6) Reflects Marianna's rates of $17.22 per 6/89 final order, and Fernandina's rates of $19.20 per 10/89 final order.
(7) Reflects reduction in FPL base rates due to Tax Savings Docket 890319-EI. (8) Gulf's base rates include interim rate changes effective 3/10/90.
(9) Reflects reduction in TECO's base rates due to Tax Savings Docket 891140-EI.

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FUEL ADJUSTMENT CENTS PER KWH BASED ON LINE LOSSES BY RATE GROUP

FOR THE PERIOD: April 1990-September 1990

DIVISION OF ELECTRIC AND GAS
DATE: 2-21-90

COMPANY	GROUP	RATE SCHEDULES	WITHOUT LINE LOSS MULTIPLIER Levelized*	On/Peak	Off/Peak	LINE LOSS MULTIPLIER	WITH LINE LOSS MULTIPLIER Levelized	On/Peak	Off/Peak
FP&L	A	RS-1,GS-1,SL-2	2.278	2.475	2.181	1.00091	2.280	2.477	2.183
	A-1	SL-1,OL-1	2.228	0.000	0.000	1.00091	2.230	0.000	0.000
	B	GSD-1	2.278	2.475	2.181	1.00088	2.280	2.477	2.183
	C	GSLD-1,CS-1	2.278	2.475	2.181	1.00028	2.279	2.476	2.182
	D	GSLD-2,CS-2,OS-2,MET	2.278	2.475	2.181	0.99628	2.270	2.466	2.173
	E	GSLD-3,CS-3	2.278	2.475	2.181	0.97815	2.228	2.421	2.134
	F	IST-1,ISST-1		2.475	2.181	0.99805		2.470	2.177
FPC	A	Distribution Secondary Delivery	2.449	3.408	2.135	1.00340	2.457	3.420	2.142
	A-1	OL-1,SL-1	2.373	0.000	0.000	1.00340	2.381	0.000	0.000
	B	Distribution Primary Delivery	2.449	3.408	2.135	0.98960	2.424	3.373	2.113
	C	Transmission Delivery	2.449	3.408	2.135	0.97930	2.398	3.337	2.091
TECO	A	RS,GS,TS	2.493	2.967	2.267	1.01470	2.530	3.011	2.300
	A-1	SL-1,2,3,OL-1,2	2.372	0.000	0.000	1.01470	2.407	0.000	0.000
	B	GSD,GSLD	2.493	2.967	2.267	0.99750	2.487	2.960	2.261
	C	IS-1,IS-3	2.493	2.967	2.267	0.96860	2.415	2.874	2.196
GULF	A	RS,GS,GSD,OS-3	2.436	2.612	2.355	1.01228	2.466	2.644	2.384
	B	LP	2.436	2.612	2.355	0.98106	2.390	2.563	2.310
	C	PX	2.436	2.612	2.355	0.96230	2.344	2.514	2.266
	D	OS-1,OS-2	2.378	0.000	0.000	1.01228	2.407	0.000	0.000
FPUC									
Fernandina	A	RS	5.946	0.000	0.000	1.00000	5.946	0.000	0.000
	B	GS	5.786	0.000	0.000	1.00000	5.786	0.000	0.000
	C	GSD	5.672	0.000	0.000	1.00000	5.672	0.000	0.000
	D	OL, OL-2, SL-2, SL-3, CSL	5.321	0.000	0.000	1.00000	5.321	0.000	0.000
	E	GSLD				(1)	(2) 4.839		
							(2) $3.77/CP KW		
Marianna	A	RST, RS	4.972	0.000	0.000	1.01260	5.035	0.000	0.000
	B	GS	4.715	0.000	0.000	0.99630	4.698	0.000	0.000
	C	GSD	4.291	0.000	0.000	0.99630	4.275	0.000	0.000
	D	OL, OL-2	2.947	0.000	0.000	1.01260	2.984	0.000	0.000
	E	SL-1, SL-2, SL-3	2.947	0.000	0.000	0.98810	2.912	0.000	0.000

(1) Group line losses reflected on schedule E1
(2) Informational Purposes Only-GSLD class is billed actual fuel cost

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD OF : April 1990 - September 1990

DIVISION OF ELECTRIC AND GAS
DATE: 2-21-90
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	FLORIDA POWER & LIGHT COMPANY		
CLASSIFICATION	Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	498,861,835	26,957,301,000	1.85056
2.Spent NUC Fuel Disposal Cost (E2)	9,464,997	9,462,927,000 (a)	0.10002
3.Coal Car Investment	266,423	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	508,593,255	26,957,301,000	1.88666
6.Fuel Cost of Purchased Power - Firm (E8)	197,634,200	9,930,400,000	1.99019
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	20,696,600	1,150,500,000	1.79892
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	10,488,500	434,700,000	2.41281
9.Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10.Capacity Cost of Sch.E Economy Purchases (E2)	0	0	0.00000
11.Payments to Qualifying Facilities (E8A)	18,881,300	732,600,000	2.57730
12.TOTAL COST OF PURCHASED POWER	247,700,600	12,248,200,000	2.02234
13.TOTAL AVAILABLE KWH		39,205,501,000	
14.Fuel Cost of Economy Sales (E7)	(11,372,700)	(363,100,000)	3.13211
15.Gain on Economy Sales - 80% (E7A)	(3,093,440)	(363,100,000)(a)	0.85195
16.Fuel Cost of Unit Power Sales (SL2 Partpts) (E7)	(1,552,000)	(230,400,000)	0.67361
17.Fuel Cost of Other Power Sales (E7)	(6,687,600)	(233,800,000)	2.86039
18.TOTAL FUEL COST AND GAINS OF POWER SALES	(22,705,740)	(827,300,000)	2.74456
19.Net Inadvertant Interchange (E4)	0	0	0.00000
20.TOTAL FUEL AND NET POWER TRANSACTIONS	733,588,115	38,378,201,000	1.91147
21.Net Unbilled (E4)	(17,924,110)(a)	(937,713,000)	-0.05200
22.Company Use (E4)	2,200,772 (a)	115,135,000	0.00639
23.T & D Losses (E4)	54,652,315 (a)	2,859,176,000	0.15857
24.Adjusted System KWH Sales	733,588,115	34,466,177,000	2.12843
25.Wholesale KWH Sales	7,517,518	353,196,000	2.12843
26.Jurisdictional KWH Sales	726,070,597	34,112,981,000	2.12843
27.Jurisdictional KWH Sales Adjusted for Line Loss - 1.00025	726,252,115	34,112,981,000	2.12896
28.True-up * (derived in Attachment C)	40,983,659	34,112,981,000	0.12014
29.Total Jurisdictional Fuel Cost	767,235,774	34,112,981,000	2.24910
30.Revenue Tax Factor			1.01652
31.Fuel Cost Adjusted for Taxes			2.28626
32.GPIF*	(2,774,583)	34,112,981,000	-0.00813
33.Total fuel cost including GPIF	764,461,191	34,112,981,000	2.27812
34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in attachment B, pages 1 and 2 of 9)			2.278

.*Based on Jurisdictional Sales (a) included for informational purposes only.
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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD OF : April 1990 - September 1990

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CLASSIFICATION	FLORIDA POWER CORPORATION Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	303,228,503	13,888,839,000	2.18325
2.Spent NUC Fuel Disposal Cost (E3A)	1,603,276	1,603,276,000 (a)	0.10000
3.Coal Car Investment	0	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	304,831,779	13,888,839,000	2.19480
6.Fuel Cost of Purchased Power - Firm (E8)	190,470	2,721,000	7.00000
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	13,007,460	413,855,000	3.14300
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	462,720	23,580,000	1.96234
9.Energy Cost of Sch.E Purchases (E9)	20,438,200	948,985,000	2.15369
10.Capacity Cost of Sch.E Economy Purchases (E9B)	10,974,000	948,985,000 (a)	1.15639
11.Payments to Qualifying Facilities (E8A)	12,857,444	349,000,000	3.68408
12.TOTAL COST OF PURCHASED POWER	57,930,294	1,738,141,000	3.33289
13.TOTAL AVAILABLE KWH		15,626,980,000	
14.Fuel Cost of Economy Sales (E7)	(6,101,000)	(300,000,000)	2.03367
14a.Gain on Economy Sales -80% (E7A)	(597,600)	(300,000,000)(a)	0.19920
15.Fuel Cost of Other Power Sales (E7)	(436,020)	(23,400,000)	1.86333
15a.Gain on Other Power Sales (E8)	(86,580)	(23,400,000)(a)	0.37000
16.Fuel Cost of Seminole Backup Sales (E7)	(508,990)	(14,700,000)	3.46252
16.(a)Gain on Seminole Back-up Sales (E7B)	(2,091,516)	(14,700,000)(a)	14.22800
17.Fuel Cost of Seminole Supplemental Sales (E7)	(4,315,600)	(68,769,000)	6.27550
18.TOTAL FUEL COST AND GAINS OF POWER SALES	(14,137,306)	(406,869,000)	3.47466
19.Net Inadvertant Interchange (E4)	0	0	
20.TOTAL FUEL AND NET POWER TRANSACTIONS	348,624,767	15,220,111,000	2.29055
21.Net Unbilled (E4)	7,752,833 (a)	(338,463,000)	0.05651
22.Company Use (E4)	2,095,899 (a)	(91,500,000)	0.01528
23.T & D Losses (E4)	24,520,713 (a)	(1,070,493,000)	0.17873
24.Adjusted System KWH Sales	348,624,767	13,719,655,000	2.54106
25.Wholesale KWH Sales(Excluding Seminole Supplemental)	(17,448,884)	(689,383,000)	2.53109
26.Jurisdictional KWH Sales	331,175,883	13,030,272,000	2.54159
27.Jurisdictional KWH Sales Adjusted for Line Loss - 1.0015	331,672,647	13,030,272,000	2.54540
28.Prior Period True-Up *	(7,630,903)	13,030,272,000	-0.05856
28a.Cost Plus Phase II Refund *	(6,888,913)	13,030,272,000	-0.05287
28b.TOU True-Up *	(1,775,837)	10,642,374,000	-0.01669
29.Total Jurisdictional Fuel Cost	315,376,994	13,030,272,000	2.42034
30.Revenue Tax Factor			1.01652
31.Fuel Cost Adjusted for Taxes			2.46032
32.GPIF*	(1,021,173)	13,030,272,000	-0.00784
33.Total fuel cost including GPIF	314,355,821	13,030,272,000	2.45249
34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.449

*Based on Jurisdictional Sales (a) included for informational purposes only.
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	TAMPA ELECTRIC COMPANY		
CLASSIFICATION	Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	179,025,603	8,448,800,000	2.11895
2.Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3.Coal Car Investment	0	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	179,025,603	8,448,800,000	2.11895
6.Fuel Cost of Purchased Power - Firm (E8)	3,189,600	30,152,000	10.57840
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	2,491,100	42,395,000	5.87593
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9.Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10.Capacity Cost of Sch.E Economy Purchases	0	0 (a)	0.00000
11.Payments to Qualifying Facilities (E8A)	6,248,100	204,666,000	3.05283
12.TOTAL COST OF PURCHASED POWER	11,928,800	277,213,000	4.30312
13.TOTAL AVAILABLE KWH		8,726,013,000	
14.Fuel Cost of Economy Sales (E7)	15,297,700	887,341,000	1.72399
15.Gain on Economy Sales - 80% (E7A)	3,531,760	887,341,000 (a)	0.39802
16.Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17.Fuel Cost of Other Power Sales (E7)	5,337,100	312,434,000	1.70823
18.TOTAL FUEL COST AND GAINS OF POWER SALES	24,166,560	1,199,775,000	2.01426
19a.Net Inadvertant Interchange (E4)	0		
19b.Interchange and Wheeling Losses		21,992,000	
20.TOTAL FUEL AND NET POWER TRANSACTIONS	166,787,843	7,504,246,000	2.22258
21.Net Unbilled (E4)	0 (a)	0	0.00000
22.Company Use (E4)	440,071 (a)	19,800,000	0.00633
23.T & D Losses (E4)	11,878,157 (a)	534,431,000	0.17091
24.Adjusted System KWH Sales	166,787,843	6,950,015,000	2.39982
25.Wholesale KWH Sales	0	0	0.00000
26.Jurisdictional KWH Sales	166,787,843	6,950,015,000	2.39982
27.Jurisdictional KWH Sales Adjusted for Line Loss - 0	166,787,843	6,950,015,000	2.39982
28.True-up * (derived in Attachment C)	(2,822,875)	6,950,015,000	-0.04062
29.Pyramid Coal Contract Buyout Adjustment	7,142,691	6,950,015,000	0.10277
30.Total Jurisdictional Fuel Cost	171,107,659	6,950,015,000	2.46198
31.Revenue Tax Factor			1.01652
32.Fuel Cost Adjusted for Taxes			2.50265
33.GPIF *	(652,134)	6,950,015,000	-0.00938
34.Total Fuel Cost including GPIF	170,455,525	6,950,015,000	2.49326
35.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.493

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: 4/1/90-9/30/90

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

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CLASSIFICATION	GULF POWER COMPANY Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	100,501,574	4,861,610,000	2.06725
2.Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3.Coal Car Investment	0	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	100,501,574	4,861,610,000	2.06725
6.Fuel Cost of Purchased Power - Firm (E8)	0	0	0.00000
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	13,858,711	729,240,000	1.90043
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9.Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10.Capacity Cost of Sch.E Economy Purchases (E2)	0	0	0.00000
11.Payments to Qualifying Facilities (E8A)	0	0	0.00000
12.TOTAL COST OF PURCHASED POWER	13,858,711	729,240,000	1.90043
13.TOTAL AVAILABLE KWH		5,590,850,000	
14.Fuel Cost of Economy Sales (E7)	(217,310)	(11,840,000)	1.83539
15.Gain on Economy Sales - 80% (E7A)	(284,480)	(70,000,000)(a)	0.40640
16.Fuel Cost of Unit Power Sales (E7)	(9,614,960)	(451,130,000)	2.13131
17.Fuel Cost of Other Power Sales (E7)	(8,344,131)	(402,219,000)	2.07452
18.TOTAL FUEL COST AND GAINS OF POWER SALES	(18,460,881)	(865,189,000)	2.13374
19.Net Inadvertant Interchange (E4)	0		
20.TOTAL FUEL AND NET POWER TRANSACTIONS	95,899,404	4,725,661,000	2.02933
21.Net Unbilled (E4)	0	0	0.00000
22.Company Use (E4)	(199,585)(a)	9,835,000	-0.00454
23.T & D Losses (E4)	(6,450,560)(a)	317,866,000	-0.14667
24.Adjusted System KWH Sales	95,899,404	4,397,960,000	2.18054
25.Wholesale KWH Sales	3,299,990	151,338,000	2.18054
26.Jurisdictional KWH Sales	92,599,414	4,246,622,000	2.18054
27.Jurisdictional KWH Sales Adjusted for Line Loss - 1.00210	92,793,873	4,246,622,000	2.18512
28.True-up * (derived in Attachment C)	9,068,421	4,246,622,000	0.21354
29.Total Jurisdictional Fuel Cost	101,862,294	4,246,622,000	2.39867
30.Revenue Tax Factor			1.01652
31.Fuel Cost Adjusted for Taxes			2.43829
32.GPIF *	(101,127)	4,246,622,000	-0.00238
33.Total Fuel Cost including GPIF	101,761,167	4,246,622,000	2.43591
34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.436

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: 03/30/90-9/27/90

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

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CLASSIFICATION	FLORIDA PUBLIC UTILITIES (MARIANNA) Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	0	342,000	0.00000
2.Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3.Coal Car Investment	0	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	0	342,000	0.00000
6.Fuel Cost of Purchased Power - Firm (E8)	2,660,413	127,637,000	2.08436
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	0	0	0.00000
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	0	0	0.00000
9.Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10.Demand & Non Fuel Cost of Purchased Power (E2)	2,838,706	127,637,000 (a)	2.22405
10a.Demand Costs of Purchased Power	1,955,987 (a)		
10b.Non-Fuel Energy & Customer Costs of Purchased Power	882,719 (a)		
11.Energy Payments to Qualifying Facilities (E8A)	0	0	0.00000
12.TOTAL COST OF PURCHASED POWER	5,499,119	127,637,000	4.30841
13.TOTAL AVAILABLE KWH	5,677,412	127,979,000	4.43621
14.Fuel Cost of Economy Sales (E7)	0	0	0.00000
15.Gain on Economy Sales - 80% (E7A)	0	0	0.00000
16.Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17.Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18.TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19.Net Inadvertant Interchange (E4)			
20.TOTAL FUEL AND NET POWER TRANSACTIONS	5,499,119	127,979,000	4.29689
21.Net Unbilled (E4)	88,688 (a)	2,064,000	0.07346
22.Company Use (E4)	2,922 (a)	68,000	0.00242
23.T & D Losses (E4)	219,958 (a)	5,119,000	0.18219
24.Adjusted System KWH Sales	5,499,119	120,728,000	4.55497
25.Less Total Demand Cost Recovery	1,951,160	0	0.00000
26.Jurisdictional KWH Sales	3,547,959	120,728,000	2.93880
27.Jurisdictional KWH Sales Adjusted for Line Loss - 0	3,547,959	120,728,000	2.93880
28.True-up * (derived in Attachment C)	(48,397)	120,728,000	-0.04009
29.Total Jurisdictional Fuel Cost	3,499,562	120,728,000	2.89872
30.Revenue Tax Factor			1.01652
31.Fuel Cost Adjusted for Taxes	3,499,562	120,728,000	2.94660
32.GPIF *	0	120,728,000	0.00000
33.Total Fuel Cost including GPIF	3,499,562	120,728,000	2.94660
34.Total Fuel Cost Factor Rounded to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			2.947

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: 4/1/90-9/30/90

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

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CLASSIFICATION	------FLORIDA PUBLIC UTILITIES (FERNANDINA)------ Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
1.Fuel Cost of System Net Generation (E3)	0	0	0.00000
2.Spent NUC Fuel Disposal Cost (E3A)	0	0	0.00000
3.Coal Car Investment	0	0	0.00000
4.Adjustments to Fuel Cost	0	0	0.00000
5.TOTAL COST OF GENERATED POWER	0	0	0.00000
6.Fuel Cost of Purchased Power - Firm (E8)	3,705,555	92,639,000	3.99999
7.Energy Cost of Sch.C,X Economy Purchases (Broker) (E9)	0	0	0.00000
8.Energy Cost of Economy Purchases (Non-Broker) (E9)	0		
9.Energy Cost of Sch.E Purchases (E9)	0	0	0.00000
10.Capacity Cost of Sch.E Economy Purchases (E2)	0	92,639,000 (a)	0.00000
10a.Demand & Non Fuel Cost of Purchased Power	1,800,507	92,639,000	
10b.Demand Costs of Purchased Power (E2)	1,044,000 (a)		
10c.Non Fuel Energy and Customer Costs of Purchased Power (E2)	756,507 (a)		
11.Energy Payments to Qualifying Facilities (E8A)	1,278,900	31,500,000	4.06000
12.TOTAL COST OF PURCHASED POWER	6,784,962	124,139,000	5.46562
13.TOTAL AVAILABLE KWH		124,139,000	
14.Fuel Cost of Economy Sales (E7)	0	0	0.00000
15.Gain on Economy Sales - 80% (E7A)	0	0	0.00000
16.Fuel Cost of Unit Power Sales (E7)	0	0	0.00000
17.Fuel Cost of Other Power Sales (E7)	0	0	0.00000
18.TOTAL FUEL COST AND GAINS OF POWER SALES	0	0	0.00000
19.Net Inadvertant Interchange (E4)			
20.TOTAL FUEL AND NET POWER TRANSACTIONS	6,784,962	124,139,000	5.46562
21.Net Unbilled (E4)	168,450 (a)	3,082,000	0.14795
22.Company Use (E4)	5,466 (a)	100,000	0.00480
23.T & D Losses (E4)	388,278 (a)	7,104,000	0.34103
24.Adjusted System KWH Sales	6,784,962	113,853,000	5.95941
25.Wholesale KWH Sales	0	0	0.00000
26.Jurisdictional KWH Sales	6,784,962	113,853,000	5.95941
27.Jurisdictional KWH Sales Adjusted for Line Loss - 0	6,784,962	113,853,000	5.95941
27a.GSLD KWH Sales (E11)		12,900,000	
27b.Other Classes KWH Sales (E11)		100,953,000	
27c.GSLD CP KW		66,000	
28. GPIF			
29.True-up * (derived in Attachment C)	(121,246)	113,853,000	-0.10649
30.Total Jurisdictional Fuel Cost	6,663,716	113,853,000	5.85291

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FUEL AND PURCHASED POWER COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD OF : April 1990 - September 1990

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CLASSIFICATION	------FLORIDA PUBLIC UTILITIES (FERNANDINA)------ Classification Associated $	Classification Associated KWH	Classification Associated cents/KWH
30a.Demand Purchased Power Costs (line 10a)	1,044,000 (a)		
30b.Non-Demand Purchased Power Costs (lines 6+10b+11)	5,740,962 (a)		
30c.True-up Over/Under Recovery (line 29)	(121,246)(a)		
31.Total Demand Costs	1,044,000		
32.GSLD Portion of Demand Costs Including line losses (line 27c * $3.30)	244,728	66,000	
33.Balance to Other Customers	799,272	100,953,000	0.79173
34.Total Non-Demand Costs (line 30b)	5,740,962		
35.Total KWH Purchased (line 12)		124,139,000	
36.Average Cost per KWH Purchased			4.62462
37.Avg. Cost Adjusted for Transmission line losses (line 36 * 1.03)			4.76336
38.GSLD Non-Demand Costs (line 27a * line 37)	614,109	12,900,000	4.76053
39.Balance to Other Customers	5,126,853	100,953,000	5.07846
40a.Total GSLD Demand Costs (Line 32)	244,728	66,000	3.70800
40b.Revenue Tax Factor			1.01652
40c.GSLD Demand Purchased Power factor adjusted for taxes and rounded			3.76926
40d.Total Current GSLD Non-Demand Costs (line 38)	614,109	12,900,000	4.76053
40e.Total Non-Demand Costs including true-up	614,109	12,900,000	4.76053
40f.Revenue Tax Factor			1.01652
40g.GSLD Non-demand costs adjusted for taxes			4.83918
41a.Total Demand and Non-Demand Purchased Power Costs of other classes (lines 33 + 39)	5,926,125	100,953,000	5.87018
41b.Less: Total Demand Cost Recovery	765,818 (a)		
41c.Total Other Costs to be Recovered	5,160,307 (a)		
41d.Other Classes' Portion of True-up (line 30 C)	(121,246)	100,953,000	-0.12010
41e.Total Demand and Non-Demand Costs including True-up	5,039,061	100,953,000	4.99149
42.Revenue tax factor			1.01652
			5.07395
43.Other Classes Purchased Power Factor adjusted for taxes to the Nearest .001 cents per KWH (used in Attachment B, pages 1 and 2 of 9)			5.074

*Based on Jurisdictional Sales (a) included for informational purposes only.
Effective dates for billing purposes: 04/1/90-9/30/90

FUEL ADJUSTMENT - DOCKET NO. 900001-EI
FINAL AND PROJECTED TRUE-UPS
APRIL 1989 - SEPTEMBER 1989 AND OCTOBER 1989 - MARCH 1990
TO BE INCLUDED DURING THE PERIOD APRIL 1990 - SEPTEMBER 1990
FEBRUARY 1990 HEARINGS

	APRIL 1989 - SEPTEMBER 1989			PROJECTED			EFFECT ON
	PROJECTED TRUE-UP	ACTUAL TRUE-UP	FINAL TRUE-UP	TRUE-UP 10/89 - 3/90	TOTAL TRUE-UP	MWH SALES 4/90 - 9/90	ADJ. FACTOR CENTS/KWH
FLORIDA POWER & LIGHT COMPANY							
COMPANY	($31,802,819)(U)	($17,684,103)(U)	$14,118,716 (0)	($55,102,275)(U)	($40,983,559)(U)	34,112,981	0.1201
STAFF	($31,802,819)(U)	($17,684,103)(U)	$14,118,716 (0)	($55,102,275)(U)	($40,983,559)(U)	34,112,981	0.1201
PUBLIC COUNSEL	($31,802,819)(U)	($17,684,103)(U)	$14,118,716 (0)	($55,102,275)(U)	($40,983,559)(U)	34,112,981	0.1201
FLORIDA POWER CORPORATION							
COMPANY	($24,583,942)(U)	($26,927,295)(U)	($2,343,353)(U)	$9,974,256 (0)	$7,630,903 (0)	13,030,272	(0.0586)
STAFF (1)	($24,583,942)(U)	($26,927,295)(U)	($2,343,353)(U)	$9,974,256 (0)	$7,630,903 (0)	13,030,272	(0.0586)
PUBLIC COUNSEL (1)	($24,583,942)(U)	($26,927,295)(U)	($2,343,353)(U)	$9,974,256 (0)	$7,630,903 (0)	13,030,272	(0.0586)
FLORIDA PUBLIC UTILITIES COMPANY							
FERNANDINA BEACH:							
COMPANY	($514,437)(U)	($372,243)(U)	$142,194 (0)	($20,948)(U)	$121,246 (0)	100,953	(0.1201)
STAFF	($514,437)(U)	($372,243)(U)	$142,194 (0)	($20,948)(U)	$121,246 (0)	100,953	(0.1201)
PUBLIC COUNSEL	($514,437)(U)	($372,243)(U)	$142,194 (0)	($20,948)(U)	$121,246 (0)	100,953	(0.1201)
MARIANNA:							
COMPANY	$309,445 (0)	$355,953 (0)	$46,508 (0)	$1,889 (0)	$48,397 (0)	120,728	(0.0401)
STAFF	$309,445 (0)	$355,953 (0)	$46,508 (0)	$1,889 (0)	$48,397 (0)	120,728	(0.0401)
PUBLIC COUNSEL	$309,445 (0)	$355,953 (0)	$46,508 (0)	$1,889 (0)	$48,397 (0)	120,728	(0.0401)
GULF POWER COMPANY							
COMPANY (*)	($702,024)(U)	($4,096,788)(U)	($3,394,764)(U)	($4,900,029)(U)	($9,068,421)(U)*	4,246,622	0.2135
STAFF	($702,024)(U)	($4,096,788)(U)	($3,394,764)(U)	($5,673,657)(U)	($9,068,421)(U)	4,246,622	0.2135
PUBLIC COUNSEL	($702,024)(U)	($4,096,788)(U)	($3,394,764)(U)	($5,673,657)(U)	($9,068,421)(U)	4,246,622	0.2135
TAMPA ELECTRIC COMPANY							
COMPANY	$4,750,934 (0)	$3,880,064 (0)	($870,870)(U)	$3,693,745 (0)	$2,822,875 (0)	6,950,015	(0.0406)
STAFF (1)	$4,750,934 (0)	$3,880,064 (0)	($870,870)(U)	$3,693,745 (0)	$2,822,875 (0)	6,950,015	(0.0406)
PUBLIC COUNSEL (1)	$4,750,934 (0)	$3,880,064 (0)	($870,870)(U)	$3,693,745 (0)	$2,822,875 (0)	6,950,015	(0.0406)

(0) = OVERRECOVERY TO BE REFUNDED
(1) SUBJECT TO CHANGE BASED ON COMMISSION VOTE ON OTHER ISSUES.
* TOTAL TRUE-UP INCLUDES ($773,628) FOR RECOVERY OF PREMIUM ON STEEL RAILCAR DISPOSITION PER COMMISSION ORDER.

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OIL BACKOUT
DOCKET NO. 900001-EI
FEBRUARY 1990 HEARINGS

FLORIDA POWER & LIGHT COMPANY

	FOR THE PERIOD APRIL 1989 - SEPTEMBER 1989			FOR THE PERIOD OCTOBER 1989 - MARCH 1990			
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up
1. Jurisdictional KWH Sales	33,734,592,668	33,790,891,090	56,298,422	29,143,614,000	30,732,255,434	1,588,641,434	1,644,939,856
2. OBO Revenue Applicable to the Period	$291,305,253	$291,738,771	433,518	$191,692,546	$200,020,819	8,328,273	$8,761,791
3. Jurisdictional Oil Backout Cost Recovery Authorized	$285,651,060	$289,552,632	3,901,572	$191,692,546	$193,615,849	1,923,303	$5,824,875
4. True-up Provision for this Period Over/(Under) Collection	$5,654,193	$2,186,139	(3,468,054)	$0	$6,404,970	6,404,970	$2,936,916
5. Interest Provision for this Period	($234,137)	$1,032,952	1,267,089	$0	$899,317	899,317	$2,166,406
6. Adjustment to Reflect 13.6 ROE Effective April 1988	0	$19,451,688	19,451,688	$0	$0	0	$19,451,688
7. End of Period Total Net True-up	$5,420,056	$22,670,779	17,250,723	$0	$7,304,287	7,304,287	$24,555,010

TO BE INCLUDED DURING THE APRIL 1990 - SEPTEMBER 1990 PERIOD

Total Cost Recovery	$188,434,553
Total MWH Sales	34,466,172
Cost - Cents/KWH	0.5467
True-up	($24,555,010)
Retail MWH Sales	34,112,976
Cost - Cents/KWH	-0.0720
Total Cost - C/KWH	0.4747
Revenue Tax Factor	1.0165
OBC Factor	0.4826
OBC Factor Rounded	0.482
STAFF	AGREE

TAMPA ELECTRIC COMPANY

	FOR THE PERIOD APRIL 1989 - SEPTEMBER 1989			FOR THE PERIOD OCTOBER 1989 - MARCH 1990			
	Estimated/Actual	Actual	Difference	Projected	Estimated/Actual	Difference	Total True-up
1. Jurisdictional KWH Sales	6,676,827,000	6,794,963,000	118,136,000	6,165,026,000	6,192,947,000	27,921,000	146,057,000
2. OBO Revenue Applicable to the Period	$8,836,151	$8,982,584	146,433	$8,736,302	$8,324,446	(411,856)	($265,423)
3. Jurisdictional Oil Backout Cost Recovery Authorized	$8,936,449	$8,867,116	(69,333)	$8,736,302	$8,017,499	(718,803)	($788,136)
4. True-up Provision for this Period Over/(Under) Collection	($100,298)	$115,468	215,766	$0	$306,947	306,947	$522,713
5. Interest Provision for this Period	$489	$489	0	$0	$5,626	5,626	$5,626
6. End of Period Total Net True-up	($99,809)	$115,957	215,766	$0	$312,573	312,573	$528,339

TO BE INCLUDED DURING THE APRIL 1990 - SEPTEMBER 1990 PERIOD

Total Cost Recovery	$8,792,371
Total MWH Sales	6,950,000
Cost - Cents/KWH	0.1265
True-up	($528,339)
Retail MWH Sales	6,950,015
Cost - Cents/KWH	-0.0076
Total Cost - C/KWH	0.1189
Revenue Tax Factor	1.0165
OBC Factor	0.1209
OBC Factor Rounded	0.121
STAFF	AGREE