

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Conservation Cost Recovery)	DOCKET NO. 910002-EG
Clause.)	ORDER NO. 25121
<hr/>		ISSUED: 09/26/91

The following Commissioners participated in the disposition of this matter:

THOMAS M. BEARD, Chairman
J. TERRY DEASON
BETTY EASLEY

**ORDER APPROVING CERTAIN ENERGY
CONSERVATION COST RECOVERY**

BY THE COMMISSION:

As part of the continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas 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 Docket Nos. 910001-EI and 910003-GU on August 21, 22 and 23, 1991.

Florida Power Corporation (FPC), Florida Power & Light Company (FPL), Florida Public Utilities Company (FPUC), Gulf Power Company (Gulf), Tampa Electric company (TECO), Chesapeake Utilities Corporation, Florida Division (CUC), City Gas Company (CGC), Peoples Gas System, Inc. (PGS), St. Joe Natural Gas Company (SJNG) and West Florida Natural Gas Company (WFNG) submitted testimony and/or exhibits in support of their proposed net true-up amounts, projected end-of-period net true-up amounts and their conservation cost recovery factors. Prior to the hearing, Staff, the Office of Public Counsel (OPC), and the utilities agreed upon the correct figures for all utilities, subject to certain company specific issues concerning Florida Power and Light Company, Florida Power Corporation and City Gas Company of Florida. By agreement, the issues pertaining to FPL will be considered at the February, 1992 hearing in this docket. The Florida Industrial Power Users Group (FIPUG) took no position on the issues in this docket.

Florida Power Corporation

Three issues were raised by the Office of Public Counsel concerning the operation of Florida Power Corporation's Home Energy Fix Up program. A late-filed exhibit was requested to aid in the

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FPSC-RECORDS/REPORTING

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resolution of these issues. These issues will be the subject of a separate order to be issued in October of 1991. Any adjustment to FPC's true-up amounts will be made as part of the filings submitted for the February, 1992 hearing.

City Gas Company of Florida

The parties stipulated to an adjustment to City Gas' conservation revenues in the amount of \$361 to reflect a miscalculation in rounding and the removal of the Gross Receipts tax. We accept and approve this stipulation. This adjustment is included in the true-up amounts and cost recovery factors.

The parties stipulated to an adjustment to City Gas' conservation expenses in the amount of \$5,486, including interest to remove advertising costs not related to conservation activities. We accept and approve this stipulation. This adjustment is included in the true-up amounts and cost recovery factors.

We find that it is appropriate for City Gas to pay piping and venting incentives to a customer through the conservation program and then lease the related appliance(s) to the customer. Such a practice is consistent with the goal of encouraging the use of natural gas and reducing the demand for electricity. It is not appropriate to submit for recovery through the conservation clause incentive payments for piping and venting where the corresponding appliance is not installed. This practice does not further the stated conservation goals. Additionally, the company has the option of booking these costs in its deferred piping and venting account and seeking their inclusion in rate base as part of its next rate case. Accordingly, an adjustment shall be made to City Gas' current period conservation expenses in the amount of \$176,373 (\$160,733 and \$15,640 interest) to remove incentive payments paid where the corresponding appliance has not been installed. This adjustment is included in the true-up amount and cost recovery factors.

The Office of Public Counsel and Staff question the cost-effectiveness of City Gas' Dealer, Single-Family Home Builder, Multi-Family Home-Builder and Electric Appliance Replacement conservation programs. Based on the evidence of record, it is not possible to fairly determine the cost-effectiveness of these programs. Accordingly, the company shall resubmit a cost-effectiveness analysis for each of its conservation programs which includes the total costs of its programs as operated.

Adjusted True-ups, Projected True-ups and Cost Recovery Factors

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The parties stipulated to conservation cost recovery amounts for the various periods, and the appropriate factors to be applied during the October, 1991 through March, 1992 period. We accept the stipulations. We find the appropriate conservation cost recovery adjusted net true-up amounts for the period October 1990 through March 1991 to be as follows:

<u>FPC</u> :	\$1,421,607	underrecovery.
<u>FPL</u> :	\$ 537,390	overrecovery.
<u>FPUC</u> :	\$ 1,767	underrecovery (Marianna).
	\$ 4,816	overrecovery (Fernandina).
<u>GULF</u> :	\$ 125,107	overrecovery.
<u>TECO</u> :	\$ 223,452	overrecovery.
<u>CUC</u> :	\$ 19,547	underrecovery.
<u>CGC</u> :	\$ 19,096	overrecovery.
<u>PGS</u> :	\$ 538,496	underrecovery.
<u>SJNG</u> :	\$ 12,581	overrecovery.
<u>WFNG</u> :	\$ 60,332	overrecovery.

We find the appropriate projected end-of-period total net true-up amounts for the period April, 1991 through October, 1991 to be as follows:

<u>FPC</u> :	\$ 839,107	underrecovery.
<u>FPL</u> :	\$1,822,845	underrecovery.
<u>FPUC</u> :	\$ 765	underrecovery (Marianna).
	\$ 5,277	overrecovery (Fernandina).
<u>GULF</u> :	\$ 153,352	overrecovery.
<u>TECO</u> :	\$ 640,847	underrecovery.
<u>CUC</u> :	\$ 21,676	underrecovery.
<u>CGC</u> :	\$ 194,500	overrecovery.

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PGS: \$ 752,201 overrecovery.
SJNG: \$ 8,867 underrecovery.
WFNG: \$ 64,291 overrecovery.

With respect to the electric utilities we find the appropriate cost recovery factors for the period October, 1991 through March, 1992 to be as follows:

FPC: .291 cents/kWh.
FPL: .125 cents/kWh.
FPUC: .017 cents/kWh. (Marianna).
.003 cents/kWh. (Fernandina).
GULF: .020 cents/kWh
TECO: .131 cents/kWh (Firm).
.008 cents/kWh (Interruptible).

With respect to the natural gas utilities we find the appropriate cost recovery factors for the period October, 1991 through March 1992 to be as follows:

CUC:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
GS Residential	3.387
GS Commercial	1.168
GS Commercial Large Volume	0.708
GS Industrial	0.382
Firm Transportation	0.377

CGC:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	2.085
Commercial	.679

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PGS:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	2.191
Commercial	1.143
Commercial-Large Volume 1	0.745
Commercial-Large Volume 2	0.523

SJNG:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	4.025
Commercial	6.194
Commercial-Large Volume	2.982

WFNG:

<u>Rate Class</u>	<u>ECCR Factor Cents/Therm</u>
Residential	4.178
Commercial	1.527
Industrial	0.296

A calculation worksheet detailing the true-up amounts and factors for the natural gas utilities is attached to this Order as Attachment A. A calculation worksheet detailing the true-up amounts and factors for the electric utilities is attached to this Order as Attachment B.

In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that the findings and stipulations set forth in the body of this Order are hereby approved. It is further

ORDERED that the utilities named herein are authorized to collect the conservation cost recovery amounts and factors approved herein for bills rendered from meter readings taken between October 1, 1991 through March 31, 1992. It is further

ORDERED that City Gas Company of Florida shall resubmit a cost-effectiveness analysis for each of its conservation programs which includes the total costs of the programs as operated.

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By ORDER of the Florida Public Service Commission, this 26th
day of SEPTEMBER, 1991.



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.

Conservation Cost Recovery
Calculation Worksheet
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*** NATURAL GAS UTILITIES ***

Issue	CHESAPEAKE UTILITIES CORPORATION					CITY GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference Co. & Comm.	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference Co. & Comm.
Prior Period ADJUSTED NET True-Up - Oct '90/March '91 (Over)/Under Recovery	\$19,547	\$19,547	\$0	\$19,547	\$0	\$135,889	(\$276,802)	\$412,691	(\$19,096)	\$154,985
Current Period ESTIMATED True-up - Apr '91/Sept '91 (Over)/Under Recovery	\$21,676	\$21,676	\$0	\$21,676	\$0	(\$12,042)	(\$474,719)	\$462,677	(\$194,500)	\$182,458
Future Period Projections Estimated Costs Oct '91/March '92	\$98,486	\$98,486	\$0	\$98,486	\$0	\$602,590	\$602,590	\$0	\$602,590	\$0
(Over)/Under Recovery Estimated - Apr '91/Sept '91	\$21,676	\$21,676	\$0	\$21,676	\$0	(\$12,042)	(\$474,719)	\$462,677	(\$194,500)	\$182,458
TOTAL to Recover Estimated - Oct '91/March '92	\$120,162	\$120,162	\$0	\$120,162	\$0	\$590,548	\$127,871	\$462,677	\$408,090	\$182,458

Issue	PEOPLES GAS SYSTEM, INC.					ST JOE NATURAL GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference Co. & Comm.	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference Co. & Comm.
Prior Period ADJUSTED NET True-Up - Oct '90/March '91 (Over)/Under Recovery	\$538,496	\$538,496	\$0	\$538,496	\$0	(\$12,581)	(\$12,581)	\$0	(\$12,581)	\$0
Current Period ESTIMATED True-up - Apr '91/Sept '91 (Over)/Under Recovery	(\$752,201)	(\$752,201)	\$0	(\$752,201)	\$0	\$8,867	\$8,867	\$0	\$8,867	\$0
Future Period Projections Estimated Costs Oct '91/March '92	\$2,562,300	\$2,562,300	\$0	\$2,562,300	\$0	\$17,865	\$17,865	\$0	\$17,865	\$0
(Over)/Under Recovery Estimated - Apr '91/Sept '91	(\$752,201)	(\$752,201)	\$0	(\$752,201)	\$0	\$8,867	\$8,867	\$0	\$8,867	\$0
TOTAL to Recover Estimated - Oct '91/March '92	\$1,810,099	\$1,810,099	\$0	\$1,810,099	\$0	\$26,732	\$26,732	\$0	\$26,732	\$0

*** NATURAL GAS UTILITIES ***

WEST FLORIDA NATURAL GAS

Issue	Company Position	Pub. Counsel Position	Difference Co. & PC	Commission Vote	Difference Co. & Comm.
Prior Period ADJUSTED NET True-Up - Oct'90/March'91 (Over)/Under Recovery	(\$60,332)	(\$60,332)	(\$0)	(\$60,332)	(\$0)
Current Period ESTIMATED True-up - Apr'91/Sept'91 (Over)/Under Recovery	(\$64,291)	(\$64,291)	\$0	(\$64,291)	\$0
Future Period Projections Estimated Costs Oct'91/March'92	\$395,043	\$395,043	\$0	\$395,043	\$0
(Over)/Under Recovery Estimated - Apr'91/Sept'91	(\$64,291)	(\$64,291)	\$0	(\$64,291)	\$0
TOTAL to Recover Estimated - Oct'91/March'92	\$330,752	\$330,752	\$0	\$330,752	\$0

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - OCTOBER, 1991 / MARCH, 1992

CHESAPEAKE UTILITIES CORPORATION

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
GS - RESIDENTIAL	41,807	1,189,587	271,746	513,021	784,767	39,534	5.04%	0.03323	1.01911	0.03387
GS - COMMERCIAL	4,725	2,198,114	70,875	429,336	500,211	25,199	5.04%	0.01146	1.01911	0.01168
GS - COMMERCIAL - LV	156	968,340	3,120	130,387	133,507	6,726	5.04%	0.00695	1.01911	0.00708
GS - INDUSTRIAL	194	7,933,668	7,760	582,966	590,726	29,759	5.04%	0.00375	1.01911	0.00382
FIRM TRANSPORTATION	6	5,114,667	240	375,826	376,066	18,945	5.04%	0.00370	1.01911	0.00377
TOTAL	46,888	17,404,376	353,741	2,031,536	2,385,277	120,162	5.04%	0.00690	1.01911	0.00704

CITY GAS COMPANY

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RS - RESIDENTIAL	494,441	12,380,021	2,941,878	4,358,116	7,299,994	257,140	3.52%	0.02077	1.00376	0.02085
CS - COMMERCIAL	26,500	22,326,093	318,000	3,967,347	4,285,347	150,950	3.52%	0.00676	1.00376	0.00679
INTERRUPTIBLE	0	0	0	0	0	0	3.52%	0.00000	1.00376	0.00000
TOTAL	520,941	34,706,114	3,259,878	8,325,463	11,585,341	408,090	3.52%	0.01176	1.00376	0.01180

*** NATURAL GAS UTILITIES ***
ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
FOR THE PERIOD - OCTOBER, 1991 / MARCH, 1992

PEOPLES GAS SYSTEM, INC.

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	946,543	28,779,692	6,625,801	9,380,453	16,006,254	628,194	3.92%	0.02183	1.00376	0.02191
COMMERCIAL	95,603	31,520,457	1,625,251	7,518,890	9,144,141	358,878	3.92%	0.01139	1.00376	0.01143
COMMERCIAL - LG VOLUME 1	26,471	91,258,944	688,246	16,567,149	17,255,395	677,219	3.92%	0.00742	1.00376	0.00745
COMMERCIAL - LG VOLUME 2	610	27,997,921	45,750	3,669,408	3,715,158	145,808	3.92%	0.00521	1.00376	0.00523
INTERRUPTIBLE	0	0	0	0	0	0	3.92%	0.00000	1.00376	0.00000
TOTAL	1,069,227	179,557,014	8,985,048	37,135,900	46,120,948	1,810,099	3.92%	0.01008	1.00376	0.01012

ST JOE NATURAL GAS COMPANY

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	15,172	507,419	45,516	9,996	55,512	20,039	36.10%	0.03949	1.01911	0.04025
COMMERCIAL	1,053	36,357	5,263	858	6,121	2,210	36.10%	0.06077	1.01911	0.06194
COMMERCIAL - LG VOLUME	277	153,249	5,540	6,881	12,421	4,484	36.10%	0.02926	1.01911	0.02982
INTERRUPTIBLE	0	0	0	0	0	0	36.10%	0.00000	1.01911	0.00000
INTERRUPTIBLE - LG VOLUM	0	0	0	0	0	0	36.10%	0.00000	1.01911	0.00000
TOTAL	16,502	697,025	56,319	17,735	74,054	26,732	36.10%	0.03835	1.01911	0.03908

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - OCTOBER, 1991 / MARCH, 1992

WEST FLORIDA NATURAL GAS

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	134,069	5,082,632	804,414	1,346,084	2,150,498	208,367	9.69%	0.04100	1.01911	0.04178
COMMERCIAL	11,446	6,766,150	171,690	874,728	1,046,418	101,390	9.69%	0.01498	1.01911	0.01527
INDUSTRIAL	21	7,227,070	22,248	194,434	216,682	20,995	9.69%	0.00291	1.01911	0.00296
TOTAL	145,536	19,075,852	998,352	2,415,246	3,413,598	330,752	9.69%	0.01734	1.01911	0.01767

Conservation Cost Recovery
Calculation Worksheet
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*** ELECTRIC UTILITIES ***

FLORIDA POWER AND LIGHT COMPANY

FLORIDA POWER CORPORATION

GULF POWER COMPANY

Issue	FLORIDA POWER AND LIGHT COMPANY			FLORIDA POWER CORPORATION			GULF POWER COMPANY		
	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote
Prior Period True-up (Over)/Under Recovery Actual - Oct90/Mar91	(\$537,390)	(\$537,390)	\$0	\$1,421,607	\$1,421,607	\$0	(\$125,107)	(\$125,107)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Apr91/Sep91	(\$1,822,845)	(\$1,822,845)	\$0	\$839,107	\$839,107	\$0	(\$153,352)	(\$153,352)	\$0
Future Period Projection Estimated Costs Oct91/Mar92	\$41,233,700	\$41,233,700	\$0	\$34,633,131	\$34,633,131	\$0	\$865,174	\$865,174	\$0
(Over)/Under Recovery Estimated - Apr91/Sep91	(\$1,822,845)	(\$1,822,845)	\$0	\$839,107	\$839,107	\$0	(\$153,352)	(\$153,352)	\$0
Factor for interruptible Sales: nearest .001 cent	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interruptible Sales (Over)/Under Recovery Estimated - Oct91/Mar92	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL to Recover Estimated - Oct91/Mar92	\$39,410,855	\$39,410,855	\$0	\$35,472,238	\$35,472,238	\$0	\$711,822	\$711,822	\$0
Retail KWH (000) Sales - Oct91/Mar92	32,096,175	32,096,175	0	12,378,163	12,378,163	0	3,579,253	3,579,253	0
Cost/KWH (cents)	0.1227899	0.1227899	0.0000000	0.2865711	0.2865711	0.0000000	0.0198874	0.0198874	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000
Conservation Adjustment Factor	0.1248184	0.1248184	0.0000000	0.2913053	0.2913053	0.0000000	0.0202160	0.0202160	0.0000000
Conservation Adjustment Factor nearest .001 cent	0.125	0.125	0.000	0.291	0.291	0.000	0.020	0.020	0.000

Revised: 08/22/91
Note: N/A - Not Applicable

ATTACHMENT B

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*** ELECTRIC UTILITIES ***

FLORIDA PUBLIC UTILITIES -
Fernandina Beach

Issue	TAMPA ELECTRIC COMPANY			FLORIDA PUBLIC UTILITIES-Marianna			FLORIDA PUBLIC UTILITIES - Fernandina Beach		
	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote	Company Position	COMMISSION VOTE	Difference Co. & Vote
Prior Period True-up (Over)/Under Recovery Actual - Oct90/Mar91	(\$223,452)	(\$223,452)	\$0	\$1,767	\$1,767	\$0	(\$4,816)	(\$4,816)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Apr91/Sep91	(\$640,847)	(\$640,847)	\$0	\$765	\$765	\$0	(\$5,277)	(\$5,277)	\$0
Future Period Projection Estimated Costs Oct91/Mar92	\$7,741,278	\$7,741,278	\$0	\$18,000	\$18,000	\$0	\$9,200	\$9,200	\$0
(Over)/Under Recovery Estimated - Apr91/Sep91	(\$640,847)	(\$640,847)	\$0	\$765	\$765	\$0	(\$5,277)	(\$5,277)	\$0
Factor for Interruptible Sales: nearest .001 cent	0.008	0.008	0.000	N/A	N/A	N/A	N/A	N/A	N/A
Interruptible Sales (Over)/Under Recovery Estimated - Oct91/Mar92	(\$82,283)	(\$82,283)	\$0	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL to Recover Estimated - Oct91/Mar92	\$7,018,148	\$7,018,148	\$0	\$18,765	\$18,765	\$0	\$3,923	\$3,923	\$0
Retail KWH (000) Sales - Oct91/Mar92	5,435,180	5,435,180	0	110,616	110,616	0	129,068	129,068	0
Cost/KWH (cents)	0.1291245	0.1291245	0.0000000	0.0169641	0.0169641	0.0000000	0.0030395	0.0030395	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000	1.01652	1.01652	0.00000
Conservation Adjustment Factor	0.1312576	0.1312576	0.0000000	0.0172443	0.0172443	0.0000000	0.0030897	0.0030897	0.0000000
Conservation Adjustment Factor nearest .001 cent	0.131	0.131	0.000	0.017	0.017	0.000	0.003	0.003	0.000

Revised: 08/22/91
Note: N/A - Not Applicable.