

APPENDIX I

QUALIFICATIONS OF HUGH LARKIN, JR.

Q. WHAT IS YOUR OCCUPATION?

A. I am a certified public accountant and a partner in the firm of Larkin & Associates, Certified Public Accountants, with offices at 15728 Farmington Road, Livonia, Michigan.

Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.

A. I graduated from Michigan State University in 1960. During 1961 and 1962, I fulfilled my military obligations as an officer in the United States Army.

In 1963 I was employed by the certified public accounting firm of Peat, Marwick, Mitchell & Co., as a junior accountant. I became a certified public accountant in 1966.

In 1968 I was promoted to the supervisory level at Peat, Marwick, Mitchell & Co. As such, my duties included the direction and review of audits of various types of business organizations, including manufacturing, service, sales and regulated companies.

Through my education and auditing experience of manufacturing operations, I obtained an extensive background of theoretical and practical cost accounting.

I have audited companies having job cost systems and those having process cost systems, utilizing both historical and standard costs.

I have a working knowledge of cost control, budgets and reports, the accumulation of overheads and the application of same to products on the various recognized methods.

Additionally, I designed and installed a job cost system for an automotive parts manufacturer.

I gained experience in the audit of regulated companies as the supervisor in charge of all railroad audits for the Detroit office of Peat, Marwick, including audits of the Detroit, Toledo and Ironton Railroad, the Ann Arbor Railroad, and portions of the Penn Central Railroad Company. In 1967, I was the supervisory senior accountant in charge of the audit of the Michigan State Highway Department, for which Peat, Marwick was employed by the State Auditor General and the Attorney General.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 960001-FI EXHIBIT NO. 36
COMPANY/ 1
WITNESS: BPC/LARKIN
DATE: 8/29/96

DOCUMENT NUMBER-DATE
07329 JUL 12 88
REC-RECORDS/REPORTING

In October of 1969, I left Peat, Marwick to become a partner in the public accounting firm of Tischler & Lipson of Detroit. In April of 1970, I left the latter firm to form the certified public accounting firm of Larkin, Chapski & Company. In September 1982 I re-organized the firm into Larkin & Associates, a certified public accounting firm. The firm of Larkin & Associates performs a wide variety of auditing and accounting services, but concentrates in the area of utility regulation and ratemaking. I am a member of the Michigan Association of Certified Public Accountants and the American Institute of Certified Public Accountants. I testified before the Michigan Public Service Commission and in other states in the following cases:

U-3749	Consumers Power Company - Electric Michigan Public Service Commission
U-3910	Detroit Edison Company Michigan Public Service Commission
U-4331	Consumers Power Company - Gas Michigan Public Service Commission
U-4332	Consumers Power Company - Electric Michigan Public Service Commission
U-4293	Michigan Bell Telephone Company Michigan Public Service Commission
U-4498	Michigan Consolidated Gas sale to Consumers Power Company Michigan Public Service Commission
U-4576	Consumers Power Company - Electric Michigan Public Service Commission
U-4575	Michigan Bell Telephone Company Michigan Public Service Commission
U-4331R	Consumers Power Company - Gas - Rehearing Michigan Public Service Commission
6813	Chesapeake and Potomac Telephone Company of Maryland, Public Service Commission, State of Maryland
Formal Case No. 2090	New England Telephone and Telegraph Co. State of Maine Public Utilities Commission
Dockets 574, 575, 576	Sierra Pacific Power Company, Public Service Commission, State of Nevada
U-5131	Michigan Power Company Michigan Public Service Commission

U-5125	Michigan Bell Telephone Company Michigan Public Service Commission
R-4840 & U-4621	Consumers Power Company Michigan Public Service Commission
U-4835	Hickory Telephone Company Michigan Public Service Commission
36626	Sierra Pacific Power Company v. Public Service Commission, et al, First Judicial District Court of the State of Nevada
American Arbitration Assoc.	City of Wyoming v. General Electric Cable TV
760842-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
U-5331	Consumers Power Company Michigan Public Service Commission
U-5125R	Michigan Bell Telephone Company Michigan Public Service Commission
770491-TP	Winter Park Telephone Company, Florida Public Service Commission
77-554-EL-AIR	Ohio Edison Co., Public Utility Commission of Ohio
78-284-EL-AEM	Dayton Power and Light Co., Public Utility Commission of Ohio
0R78-1	Trans Alaska Pipeline, Federal Energy Regulatory Commission (FERC)
78-622-EL-FAC	Ohio Edison Co., Public Utility Commission of Ohio
U-5732	Consumers Power Company - Gas, Michigan Public Service Commission
77-1249-EL-AIR, et al	Ohio Edison Co., Public Utility Commission of Ohio
78-677-EL-AIR	Cleveland Electric Illuminating Co., Public Utility Commission of Ohio
U-5979	Consumers Power Company, Michigan Public Service Commission
790084-TP	General Telephone Company of Florida, Florida Public Service Commission
79-11-EL-AIR	Cincinnati Gas and Electric Co., Public Utilities Commission of Ohio
790316-WS	Jacksonville Suburban Utilities Corp., Florida Public Service Commission

790317-WS	Southern Utility Company, Florida Public Service Commission
U-1345	Arizona Public Service Company, Arizona Corporation Commission
79-537-EL-AIR	Cleveland Electric Illuminating Co., Public Utilities Commission of Ohio
800011-EU	Tampa Electric Company, Florida Public Service Commission
800001-EU	Gulf Power Company, Florida Public Service Commission
U-5979-R	Consumers Power Company, Michigan Public Service Commission
800119-EU	Florida Power Corporation, Florida Public Service Commission
810035-TP	Southern Bell Telephone and Telegraph Company, Florida Public Service Commission
800367-WS	General Development Utilities, Inc., Port Malabar, Florida Public Service Commission
TR-81-208**	Southwestern Bell Telephone Company, Missouri Public Service Commission **Issues Stipulated
810095-TP	General Telephone Company of Florida, Florida Public Service Commission
U-6794	Michigan Consolidated Gas Company, 16 refunds Michigan Public Service Commission
U-6798	Cogeneration and Small Power Production -PURPA, Michigan Public Service Commission
810136-EU	Gulf Power Company, Florida Public Service Commission
E-002/GR-81-342	Northern State Power Company Minnesota Public Utilities Commission
820001-EU	General Investigation of Fuel Cost Recovery Clauses, Florida Public Service Commission
810210-TP	Florida Telephone Corporation, Florida Public Service Commission
810211-TP	United Telephone Co. of Florida, Florida Public Service Commission
810251-TP	Quincy Telephone Company, Florida Public Service Commission

810252-TP	Orange City Telephone Company, Florida Public Service Commission
8400	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-6949	Detroit Edison Company - Partial and Immediate Rate Increase Michigan Public Service Commission
18328	Alabama Gas Corporation, Alabama Public Service Commission
U-6949	Detroit Edison Company - Final Rate Recommendation Michigan Public Service Commission
820007-EU	Tampa Electric Company, Florida Public Service Commission
820097-EU	Florida Power & Light Company, Florida Public Service Commission
820150-EU	Gulf Power Company, Florida Public Service Commission
18416	Alabama Power Company, Public Service Commission of Alabama
820100-EU	Florida Power Corporation, Florida Public Service Commission
U-7236	Detroit Edison-Burlington Northern Refund - Michigan Public Service Commission
U-6633-R	Detroit Edison - MRCS Program, Michigan Public Service Commission
U-6797-R	Consumers Power Company - MRCS Program, Michigan Public Service Commission
82-267-EFC	Dayton Power & Light Company, Public Utility Commission of Ohio
U-5510-R	Consumers Power Company - Energy Conservation Finance Program, Michigan Public Service Commission
82-240-E	South Carolina Electric & Gas Company, South Carolina Public Service Commission
8624	Kentucky Utilities, Kentucky Public Service Commission
8648	East Kentucky Power Cooperative, Inc., Kentucky Public Service Commission
U-7065	The Detroit Edison Company (Fermi II), Michigan Public Service Commission
U-7350	Generic Working Capital Requirements, Michigan Public Service Commission

820294-TP	Southern Bell Telephone Company, Florida Public Service Commission
Order RH-1-83	Westcoast Gas Transmission Company, Ltd., Canadian National Energy Board
8738	Columbia Gas of Kentucky, Inc., Kentucky Public Service Commission
82-168-EL-EFC	Cleveland Electric Illuminating Company, Public Utility Commission of Ohio
6714	Michigan Consolidated Gas Company Phase II, Michigan Public Service Commission
82-165-EL-EFC	Toledo Edison Company, Public Utility Commission of Ohio
830012-EU	Tampa Electric Company, Florida Public Service Commission
ER-83-206**	Arkansas Power & Light Company, Missouri Public Service Commission **Issues Stipulated
U-4758	The Detroit Edison Company - (Refunds), Michigan Public Service Commission
8836	Kentucky American Water Company, Kentucky Public Service Commission
8839	Western Kentucky Gas Company, Kentucky Public Service Commission
83-07-15	Connecticut Light & Power Company, Department of Utility Control, State of Connecticut
81-0485-WS	Palm Coast Utility Corporation, Florida Public Service Commission
U-7650	Consumers Power Company - (Partial and Immediate), Michigan Public Service Commission
83-662**	Continental Telephone Company, Nevada Public Service Commission **Issues Stipulated
U-7650	Consumers Power Company - Final Michigan Public Service Commission
U-6488-R	Detroit Edison Co. (FAC & PIPAC Reconciliation), Michigan Public Service Commission
Docket No. 15684	Louisiana Power & Light Company, Public Service Commission of the State of Louisiana
U-7650 Reopened	Consumers Power Company (Reopened Hearings) Michigan Public Service Commission

38-1039**	CP National Telephone Corporation Nevada Public Service Commission **Issues Stipulated
83-1226	Sierra Pacific Power Company (Re application to form holding company), Nevada Public Service Commission
U-7395 & U-7397	Campaign Ballot Proposals Michigan Public Service Commission
820013-WS	Seacoast Utilities, Florida Public Service Commission
U-7660	Detroit Edison Company Michigan Public Service Commission
U-7802	Michigan Gas Utilities Company Michigan Public Service Commission
830465-EI	Florida Power & Light Company Florida Public Service Commission
U-7777	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7779	Consumers Power Company Michigan Public Service Commission
U-7480-R	Michigan Consolidated Gas Company Michigan Public Service Commission
U-7488-R	Consumers Power Company - Gas Michigan Public Service Commission
U-7484-R	Michigan Gas Utilities Company Michigan Public Service Commission
U-7550-R	Detroit Edison Company Michigan Public Service Commission
U-7477-R	Indiana & Michigan Electric Company Michigan Public Service Commission
U-7512-R	Consumers Power Company - Electric Michigan Public Service Commission
18978	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9003	Columbia Gas of Kentucky, Inc. Kentucky Public Service Commission
R-842583	Duquesne Light Company Pennsylvania Public Utility Commission

9006*	Big Rivers Electric Corporation Kentucky Public Service Commission *Company withdrew filing
U-7830	Consumers Power Company - Electric (Partial and Immediate) Michigan Public Service Commission
7675	Consumers Power Company - Customer Refunds Michigan Public Service Commission
5779	Houston Lighting & Power Company Texas Public Utility Commission
U-7830	Consumers Power Company - Electric - "Financial Stabilization" Michigan Public Service Commission
U-4620	Mississippi Power & Light Company (Interim) Mississippi Public Service Commission
U-16091	Louisiana Power & Light Company Louisiana Public Service Commission
9163	Big Rivers Electric Corporation Kentucky Public Service Commission
U-7830	Consumers Power Company - Electric - (Final) Michigan Public Service Commission
U-4620	Mississippi Power & Light Company - (Final) Mississippi Public Service Commission
76-18788AA & 76-18793AA	Detroit Edison (Refund - Appeal of U-4807) Ingham County Circuit Court Michigan Public Service Commission
U-6633-R	Detroit Edison (MRCS Program Reconciliation) Michigan Public Service Commission
19297	Continental Telephone Company of the South - Alabama, Alabama Public Service Commission
9283	Kentucky American Water Company Kentucky Public Service Commission
850050-EI	Tampa Electric Company Florida Public Service Commission
R-850021	Duquesne Light Company Pennsylvania Public Service Commission
TR-85-179**	United Telephone Company of Missouri Missouri Public Service Commission

6350	El Paso Electric Company The Public Utility Board of the City of El Paso
6350	El Paso Electric Company Public Utility Commission of Texas
85-53476AA & 85-534855A A	Detroit Edison-refund-Appeal of U-4758 Ingham County Circuit Court Michigan Public Service Commission
U-8091/ U-8239	Consumers Power Company-Gas Michigan Public Service Commission
9430	Leslie County Telephone Company, Inc. Kentucky Public Service Commission
85-212	Central Maine Power Company Maine Public Service Commission
850782-EI & 850783-EI	Florida Power & Light Company Florida Public Service Commission
ER-85646001 & ER-85647001	New England Power Company Federal Energy Regulatory Commission
Civil Action * No. 2:85-0652	Allegheny & Western Energy Corporation, Plaintiff, - against - The Columbia Gas System, Inc., Defendant
Docket No. 850031-WS	Orange Osceola Utilities, Inc. Before the Florida Public Service Commission
Docket No. 840419-SU	Florida Cities Water Company South Ft. Myers Sewer Operations Before the Florida Public Service Commission
R-860378	Duquesne Light Company Pennsylvania Public Service Commission
R-850267	Pennsylvania Power Company Pennsylvania Public Service Commission
R-860378	Duquesne Light Company - Surrebuttal Testimony - OCA Statement No. 2D Pennsylvania Public Service Commission
Docket No. 850151	Marco Island Utility Company Before the Florida Public Service Commission
Docket No. 7195 (Interim)	Gulf States Utilities Company Public Utility Commission of Texas
R-850267 Reopened	Pennsylvania Power Company Pennsylvania Public Service Commission

Docket No. 87-01-03	Connecticut Natural Gas Corporation Connecticut Department of Public Utility Control
Docket No. 5740	Hawaiian Electric Company Hawaii Public Utilities Commission
1345-85-367	Arizona Public Service Company Arizona Corporation Commission
Docket 011 No. 86-11-019	Tax Reform Act of 1986 - California Generic, California Public Utilities Commission
Case No. 29484	Long Island Lighting Company New York Department of Public Service
Docket No. 7460	El Paso Electric Company Public Utility Commission of Texas
Docket No. 870092-WS*	Citrus Springs Utilities Before the Florida Public Service Commission
Case No. 9892	Dickerson Lumber EP Company - Complainant vs. Farmers Rural Electric Cooperative and East Kentucky Power Cooperative - Defendants Before the Kentucky Public Service Commission
Docket No. 3673-U	Georgia Power Company Before the Georgia Public Service Commission
Docket No. U-8747	Anchorage Water and Wastewater Utility Report on Management Audit
Docket No. 861564-WS	Century Utilities Before the Florida Public Service Commission
Docket No. FA86-19-001	Systems Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 870347-TI	AT&T Communications of the Southern States, Inc. Florida Public Service Commission
Docket No. 870980-WS	St. Augustine Shores Utilities Inc. Florida Public Service Commission
Docket No. 870654-WS*	North Naples Utilities, Inc. Florida Public Service Commission
Docket No. 870853	Pennsylvania Gas & Water Company Pennsylvania Public Utility Commission
Civil Action* No. 87-0446-R	Reynolds Metals Company, Plaintiff, v. The Columbia Gas System, Inc., Commonwealth Gas Services, Inc., Commonwealth Gas Pipeline Corporation, Columbia Gas Transmission Corporation, Columbia Gulf Transmission Company,

Defendants - In the United States District Court for the Eastern
District of Virginia Richmond Division

Docket No. E-2, Sub 537	Carolina Power & Light Company North Carolina Utilities Commission
Case No. U-7830	Consumers Power Company - Step 2 Reopened Michigan Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone & Telegraph Florida Public Service Commission
Case No. U-7830	Consumers Power Company - Step 3B Michigan Public Service Commission
Docket No. 880355-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. 880360-EI	Gulf Power Company Florida Public Service Commission
Docket No. FA86-19-002	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket Nos. 83-0537-Remand & 84-0555-Remand	Commonwealth Edison Company Illinois Commerce Commission
Docket Nos. 83-0537-Remand & 84-0555-Remand	Commonwealth Edison Company - Surrebuttal Illinois Commerce Commission
Docket No. 880537-SU	Key Haven Utility Corporation Florida Public Service Commission
Docket No. 881167-EI***	Gulf Power Company Florida Public Service Commission
Docket No. 881503-WS	Poinciana Utilities, Inc. Florida Public Service Commission
Cause No. U-89-2688-T	Puget Sound Power & Light Company Washington Utilities & Transportation Committee
Docket No. 89-68	Central Maine Power Company Maine Public Utilities Commission
Docket No. 861190-PU	Proposal to Amend Rule 25-14.003, F.A.C. Florida Public Service Commission
Docket No. 89-08-11	The United Illuminating Company State of Connecticut, Department of Public Utility Control

Docket No. R-891364	The Philadelphia Electric Company Pennsylvania Public Utility Commission
Formal Case No. 889	Potomac Electric Power Company Public Service Company of the District of Columbia
Case No. 88/546*	Niagara Mohawk Power Corporation, et al Plaintiffs, v. Gulf+Western, Inc. et al, defendants (In the Supreme Court County of Onondaga, State of New York)
Case No. 87-11628*	Duquesne Light Company, et al, plaintiffs, against Gulf + Western, Inc. et al, defendants (In the Court of the Common Pleas of Allegheny County, Pennsylvania Civil Division)
Case No. 89-640-G-42T*	Mountaineer Gas Company West Virginia Public Service Commission
Docket No. 890319-EI	Florida Power & Light Company Florida Public Service Commission
Docket No. EM-89110888	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 891345-EI	Gulf Power Company Florida Public Service Commission
BPU Docket No. ER 8811 0912J	Jersey Central Power & Light Company Board of Public Utilities Commissioners
Docket No. 6531	Hawaiian Electric Company Hawaii Public Utilities Commissioners
Docket No. 890509-WU	Florida Cities Water Company, Golden Gate Division Florida Public Service Commission
Docket No. 880069-TL	Southern Bell Telephone Company Florida Public Service Commission
Docket Nos. F-3848, F-3849, and F-3850	Northwestern Bell Telephone Company South Dakota Public Utilities Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. 5428	Green Mountain Power Corporation Vermont Department of Public Service
Docket No. 90-10	Artesian Water Company, Inc. Delaware Public Service Commission
Case No. 90-243-E-42T*	Wheeling Power Company West Virginia Public Service Commission

Docket No. 900329-WS	Southern States Utilities, Inc. Florida Public Service Commission
Docket Nos. ER89-* 678-000 & EL90-16-000	System Energy Resources, Inc. (Surrebuttal) Federal Energy Regulatory Commission
Application No. 90-12-018	Southern California Edison Company California Public Utilities Commission
Docket No. 90-0127	Central Illinois Lighting Company Illinois Commerce Commission
Docket No. FA-89-28-000	System Energy Resources, Inc. Federal Energy Regulatory Commission
Docket No. U-1551-90-322	Southwest Gas Corporation Before the Arizona Corporation Commission
Docket No. R-911966	Pennsylvania Gas & Water Company The Pennsylvania Public Utility Commission
Docket No. 176-717-U	United Cities Gas Company Kansas Corporation Commission
Docket No. 860001-EI-G	Florida Power Corporation Florida Public Service Commission
Docket No. 6720-TI-102	Wisconsin Bell, Inc. Wisconsin Citizens' Utility Board
(No Docket No.)	Southern Union Gas Company Before the Public Utility Regulation Board of the City of El Paso
Docket No. 6998	Hawaiian Electric Company, Inc. Before the Public Utilities Commission of the State of Hawaii
Docket No. TC91-040A	In the Matter of the Investigation into the Adoption of a Uniform Access Methodology Before the Public Utilities Commission of the State of South Dakota
Docket Nos. 911030-WS & 911067-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation Before the Florida Public Service Commission
Docket No. 910890-EI	Florida Power Corporation, Supplemental Before the Florida Public Service Commission
Case No. 3L-74159	Idaho Power Company, an Idaho Corporation In the District Court of the Fourth Judicial District of the State of Idaho, In and For the County of Ada - Magistrate Division
Cause No. 39353 *	Indiana Gas Company Before the Indiana Utility Regulatory Commission

Docket No. 90-0169 (Remand)	Commonwealth Edison Company Before the Illinois Commerce Commission
Docket No. 92-06-05	The United Illuminating Company State of Connecticut, Department of Public Utility Control
Cause No. 39498	PSI Energy, Inc. Before the State of Indiana - Indiana Utility Regulatory Commission
Cause No. 39498	PSI Energy, Inc. - Surrebuttal testimony Before the State of Indiana - Indiana Utility Regulatory Commission
Docket No. 7287	Public Utilities Commission - Instituting a Proceeding to Examine the Gross-up of CIAC Before the Public Utilities Commission of the State of Hawaii
Docket No. 92-227-TC	US West Communications, Inc. Before the State Corporation Commission of the State of New Mexico
Docket No. 92-47	Diamond State Telephone Company Before the Public Service Commission of the State of Delaware
Docket Nos. 920733-WS & 920734-WS	General Development Utilities, Inc. Before the Florida Public Service Commission
Docket No. 92-11-11	Connecticut Light & Power Company State of Connecticut, Department of Public Utility Control
Docket Nos. EC92-21-000 & ER92-806-000	Entergy Corporation Before the Federal Energy Regulatory Commission
Docket No. 930405-EI	Florida Power & Light Company Before the Florida Public Service Commission
Docket No. UE-92-1262	Puget Sound Power & Light Company Before the Washington Utilities & Transportation Commission
Docket No. 93-02-04	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 93-02-04	Connecticut Natural Gas Corporation - Supplemental State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company Before the Utah Public Service Commission
Cause No. 39353 (Phase II)	Indiana Gas Company Before the Indiana Utility Regulatory Commission
PU-314-92-1060	US West Communications, Inc. Before the North Dakota Public Service Commission
Cause No. 39713	Indianapolis Water Company Before the Indiana Utility Regulatory Commission

93-UA-0301*	Mississippi Power & Light Company Before the Mississippi Public Service Commission
Docket No. 93-08-06	SNET America, Inc. State of Connecticut, Department of Public Utility Control
Docket No. 93-057-01	Mountain Fuel Supply Company - Rehearing on Unbilled Revenues - Before the Utah Public Service Commission
Case No. 78-T119-0013-94	Guam Power Authority vs. U.S. Navy Public Works Center, Guam - Assisting the Department of Defense in the investigation of a billing dispute. Before the American Arbitration Association
Application No. 93-12-025 - Phase I	Southern California Edison Company (Before the California Public Utilities Commission)
Case No. 94-0027-E-42T	Potomac Edison Company (Before the Public Service Commission of West Virginia)
Case No. 94-0035-E-42T	Monongahela Power Company (Before the Public Service Commission of West Virginia)
Docket No. 930204-WS**	Jacksonville Suburban Utilities Corporation (Before the Florida Public Service Commission)
Docket No. 5258-U	Southern Bell Telephone and Telegraph Company (Before the Georgia Public Service Commission)
Case No. 95-0011-G-42T*	Mountaineer Gas Company (Before the West Virginia Public Service Commission)
Case No. 95-0003-G-42T*	Hope Gas, Inc. (Before the West Virginia Public Service Commission)
Docket No. 95-02-07	Connecticut Natural Gas Corporation State of Connecticut, Department of Public Utility Control
Docket No. 95-057-02	Mountain Fuel Supply Before the Utah Public Service Commission
Docket No. 95-03-01	Southern New England Telephone Company State of Connecticut, Department of Public Utility Control
Docket No. U-1933-95-317	Tucson Electric Power Before the Arizona Corporation Commission
Docket No. 950495-WS	Southern States Utilities Before the Florida Public Service Commission

*Case Settled
**Issues Stipulated
***Company withdrew case

Additionally, I performed an investigation and analysis of Michigan Consolidated Gas Company and participated in the discussion which led to the settlement of Michigan Consolidated rate case which was culminated in Rate Order U-4166.

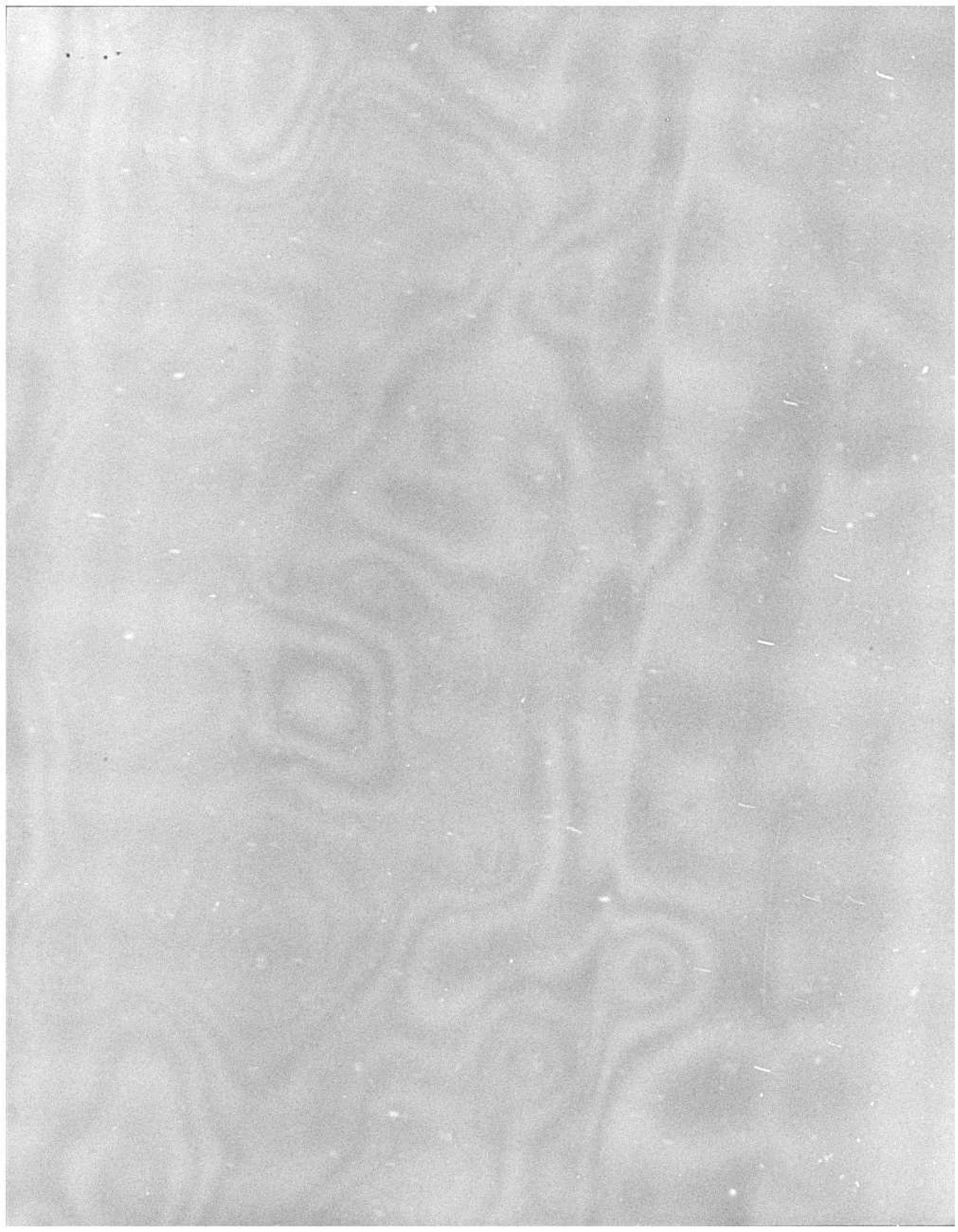
From April 28, 1975, to March 15, 1976, I was under contract to the Michigan House of Representatives as Technical Staff Director of a Special House Committee to study and evaluate the effectiveness of the Michigan Public Service Commission and the rates and service of public utilities. As Technical Staff Director, I supervised personnel loaned to the Committee from the State Auditor General's Office. The reports to that Committee prepared by myself and Allen Briggs, an attorney, to revise utility regulation, were adopted in virtually all material respects in its final report and recommendations and served as a basis of numerous bills introduced in the 1976 and 1977 sessions of the legislature. The Staff of the Committee, under my direction, investigated and reported to the Committee on numerous regulatory issues, including ratepayer participation in utility regulation, fuel cost adjustment clauses, purchased gas adjustment clauses, comparative electric, gas and telephone rates, treatment of subsidiaries of utilities in ratemaking, research and planning capabilities of the Michigan Public Service Commission, utility advertising, regulatory oversight of utility management, deferred taxes in ratemaking and the organizational structure and functions of the Michigan Public Service Commission.

In the course of my work as a certified public accountant, I advise clients concerning the obtaining of capital funds, and have worked with banking institutions in obtaining loans. I have participated in negotiating the sale and purchase of businesses for clients, in connection with which I have valued the physical assets of various business firms, and also determined the value of present and future earnings measured by market rates of return. I have participated in acquisition audits on behalf of large national companies interested in acquiring smaller companies.

My testimony in utility rate cases has been sponsored by state Attorney Generals, groups of municipalities, a district attorney, Peoples' Counsel, Public Counsel, a ratepayers' committee, and I have also worked as a Staff Consultant to the Arizona Corporation Commission.

In November 1985, with two members of the firm, I presented a seminar on utility accounting for the Legal Services Regional Utilities Task Force in Atlanta, Georgia.

In September, 1988, with two members of the firm, I presented a seminar on utility accounting for the Office of Consumer Advocate, Attorney General's Office, State of Pennsylvania. Individuals from that division as well as Commission Staff members attended.



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Hypothetical

Assumptions

Retail:	sales	100 kWh
	fuel cost	22 mils
	retail fuel cost recovery	2200 mils

Opportunity sale:	proposed sale	25 kWh
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selling utility's incremental cost (ic)	12 mils
buying utility's decremental cost (dc)	22 mils

selling price [(ic + dc)/2]	17 mils
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revenues from opportunity sale [kWh * selling price]	425 mils
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(25 kWh x 17 mils)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 960001-EI EXHIBIT NO. 37
COMPANY/
WITNESS:
DATE: 5/29/96

Hypothetical -- Case 1 (with opportunity sale)

		Current System	OPC Proposal
Revenues:			
Retail Fuel Cost Recovery			
Total Fuel Cost	(100 kWh * 22 mils) + (25 kWh * 12 mils) =	2,500.00	
less cost of fuel for opportunity sale	(25 kWh * 12 mils) =	(300.00)	
less 80% of profit from opportunity sale	(0.8 * (17 mils - 12 mils) * 25 kWh) =	(100.00)	
OPC Fuel Cost Recovery (average method)	(total fuel cost / total sales) * retail sales =		<u>2,000.00</u>
Total retail fuel cost recovery revenues		2,100.00	2,000.00
Opportunity Sale Revenues	(25 kWh * 17 mils) =	<u>425.00</u>	<u>425.00</u>
Total revenues	[retail fuel cost recovery + opportunity sale]	2,525.00	2,425.00
Costs:			
Total Fuel Cost	(100 kWh * 22 mils) + (25 kWh * 12 mils) =	<u>(2,500.00)</u>	<u>(2,500.00)</u>
Utility Shareholder Benefit (Burden)	[revenues - costs]	25.00	(75.00)

Hypothetical -- Case 2 (without opportunity sale)

Revenues:		Current System	OPC Proposal
Retail Fuel Cost Recovery			
Total Fuel Cost	(100 kWh * 22 mils) =	2,200.00	
less cost of fuel for opportunity sale			
less 80% of profit from opportunity sale			
OPC Fuel Cost Recovery (average method)	(total fuel cost / total sales) * retail sales =	<u> </u>	<u>2,200.00</u>
Total retail fuel cost recovery revenues		2,200.00	2,200.00
Opportunity Sale Revenues		<u>0.00</u>	<u>0.00</u>
Total revenues	[retail fuel cost recovery + opportunity sale]	2,200.00	2,200.00
Costs:			
Total Fuel Cost	(100 kWh * 22 mils) =	<u>(2,200.00)</u>	<u>(2,200.00)</u>
Utility Shareholder Benefit (Burden)	[revenues - costs]	0.00	0.00

TAMPA ELECTRIC COMPANY
DOCKET NO. 960409-EI
FPSC STAFF'S 1st SET
INTERROGATORY NO. 7
WITNESS: TOWNES/ROWE
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7. Please provide the following information for each of TECO's current off-system wholesale service agreements:

- 1) the name of the purchasing utility,
- 2) the term of the contract including the original agreement date and any subsequent extensions,
- 3) the applicable interchange schedule,
- 4) the yearly committed capacity, and
- 5) a description of how the capacity, non-fuel energy and fuel charges are calculated.

A. See attached documents

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960001-EI EXHIBIT NO. 38
COMPANY/
WITNESS: _____
DATE: 8/25/56

TAMPA ELECTRIC COMPANY
DOCKET NO. 960409-EI
FPSC STAFF'S 1st SET
INTERROGATORY NO. 7
WITNESS: TOWNES/ROWE
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Utilities : Florida Municipal Power Agency Florida Power Corporation
Florida Power & Light Fort Pierce Utilities Authority
Gainesville Regional Utility City of Homestead
Jacksonville Electric Utility Utility Board of Key West
Kissimmee Utility Authority New Smyrna Beach Utilities
Oglethorpe Power Corporation Reedy Creek Improvement Dist.
City of Starke City of Vero Beach
City of Lake Worth Orlando Utilities Commission
City of St. Cloud City of Lakeland
City of Tallahassee Seminole Electric Cooperative
Southern Company

Executed : Various Dates Between 07/15/77 and 03/18/96
Service Began : Various Dates Between 07/15/77 and 03/18/96
Extensions : Various
Service Ends : Most Have 60-day Notice. Variations Include One-Year
Notice, Six-Month Notice and Written Notice

Schedule Type : Schedule A and Schedule B

Committed Capacity : As Available

Charges : The capacity and non-fuel energy charges are calculated according to rates filed with the Federal Energy Regulatory Commission every year on May 1. The capacity and non-fuel energy charge are based on the unit from which the sale is made.

The fuel charge is equal to the cost of replacement fuel, adjusted for losses, times the average net operating heat rate of the highest fuel cost unit(s) operating at the time of the service.

TAMPA ELECTRIC COMPANY
DOCKET NO. 960409-EI
FPSC STAFF'S 1st SET
INTERROGATORY NO. 7
WITNESS: TOWNES/ROWE
PAGE 3 of 19

Utilities : Florida Municipal Power Agency Florida Power Corporation
Florida Power & Light Fort Pierce Utilities Authority
Gainesville Regional Utility City of Homestead
Jacksonville Electric Utility Utility Board of Key West
Kissimmee Utility Authority New Smyrna Beach Utilities
Oglethorpe Power Corporation Reedy Creek Improvement Dist.
City of Starke City of Vero Beach
City of Lake Worth Orlando Utilities Commission
City of St. Cloud City of Lakeland
City of Tallahassee Southern Company

Executed : Various Dates Between 07/15/77 and 03/18/96
Service Began : Various Dates Between 07/15/77 and 03/18/96
Extensions : Various
Service Ends : Most Have 60-day Notice. Variations Include One-Year Notice, Six-Month Notice and Written Notice

Schedule Type : Schedule C and Schedule X

Committed Capacity : As Available

Charges : The Economy Energy transactions are typically conducted automatically through the Florida Electric Coordinating Group broker system. The charge represents a sharing of the difference between the seller's cost to generate the energy and the buyer's avoided cost of generating the energy.

Utility : Florida Municipal Power Agency

Executed : 12/03/91

Service Began : 06/01/92

Extensions : None

Service Ends : 12/31/96

Schedule Type : Schedule D

Committed Capacity : 10 MW 1996

Charges : The capacity charge is calculated monthly by multiplying the billing demand by \$9.875. The non-fuel energy charge is calculated by multiplying the measured delivered energy by twenty percent (20%) of the fuel cost in \$/MWh described below.

The fuel charge is calculated using the cost of incremental coal purchases for Big Bend Station. The actual cost of spot coal in c/MMBTU is multiplied times the average heat rate and adjusted for transmission losses to arrive at a monthly \$/MWh fuel rate. The fuel rate is then multiplied times the delivered energy.

long-term contract + spot coal
↓
retail
↓
wholesale. Sch D
↓ 150 / million Btu
Transportation costs

Utility : City of Fort Meade

Executed : 01/05/93

Service Began : 03/25/93

Extensions :

Service Ends : 12/31/98

Schedule Type : Schedule D

Committed Capacity :	15 MW	1996
	5 MW	1997
	5 MW	1998

Charges : The capacity charge is calculated monthly by multiplying the billing demand by \$9.875. The non-fuel energy charge is calculated by multiplying the measured delivered energy by twenty percent (20%) of the fuel cost in \$/MWH described below.

The fuel charge is calculated using the cost of incremental coal purchases for Big Bend Station. The actual cost of spot coal in ¢/MMBTU is multiplied times the average heat rate and adjusted for transmission losses to arrive at a monthly \$/MWh fuel rate. The fuel rate is then multiplied times the delivered energy.

Utility : City of Wauchula

Executed : 04/12/93

Service Began : 06/01/92

Extensions :

Service Ends : 12/31/98

Schedule Type : Schedule D

Committed Capacity :	15 MW	1996
	5 MW	1997
	5 MW	1998

Charges : The capacity charge is calculated monthly by multiplying the billing demand by \$9.875. The non-fuel energy charge is calculated by multiplying the measured delivered energy by twenty percent (20%) of the fuel cost in \$/MWH described below.

The fuel charge is calculated using the cost of incremental coal purchases for Big Bend Station. The actual cost of spot coal in ¢/MMBTU is multiplied times the average heat rate and adjusted for transmission losses to arrive at a monthly \$/MWh fuel rate. The fuel rate is then multiplied times the delivered energy.

Utility : City of St. Cloud

Executed : 07/28/92

Service Began : 01/01/94

Extensions :

Service Ends : 05/31/96

Schedule Type : Schedule D

Committed Capacity : 10 MW 1996

Charges : The capacity charge is calculated monthly by multiplying the billing demand by \$9.875. The non-fuel energy charge is calculated by multiplying the measured delivered energy by twenty percent (20%) of the fuel cost in \$/MWH described below.

The fuel charge is calculated using the cost of incremental coal purchases for Big Bend Station. The actual cost of spot coal in ¢/MMBTU is multiplied times the average heat rate and adjusted for transmission losses to arrive at a monthly \$/MWh fuel rate. The fuel rate is then multiplied times the delivered energy.

Utility : Reedy Creek Improvement District

Executed : 01/31/90
Service Began : 01/01/92
Extensions : 03/29/95
Service Ends : 12/31/99

Schedule Type : Schedule D

Committed Capacity :	20 MW	1996
	30 MW	1997
	20 MW	1998
	15 MW	1999

Charges : The capacity charge is calculated monthly by multiplying the billing demand by \$9.875. The non-fuel energy charge is calculated by multiplying the measured delivered energy by twenty percent (20%) of the fuel cost in \$/MWH described below.

The fuel charge is calculated using the cost of incremental coal purchases for Big Bend Station. The actual cost of spot coal in ¢/MMBTU is multiplied times the average heat rate and adjusted for transmission losses to arrive at a monthly \$/MWh fuel rate. The fuel rate is then multiplied times the delivered energy.

TAMPA ELECTRIC COMPANY
DOCKET NO. 960409-EI
FPSC STAFF'S 1st SET
INTERROGATORY NO. 7
WITNESS: TOWNES/ROWE
PAGE 9 of 19

Utility : Utilities Commission of New Smyrna Beach

Executed : 10/19/95
Service Began : 03/01/96
Extensions :
Service Ends : 02/29/00

Schedule Type : Schedule D

Committed Capacity : 16 MW 1996
17 MW 1997
18 MW 1998
19 MW 1999
14 MW 2000 (2 months only)

Charges : The capacity charge is calculated by multiplying the monthly billing demand by the applicable capacity charge rate. The capacity rate for each year of the contract is \$5.113/kW/month in 1996, \$4.813/kW/month in 1997, \$4.563/kW/month in 1998 and \$4.113/kW/month in 1999 and 2000. The energy charge is calculated by multiplying the delivered energy by \$1.615/MWh in 1996, \$1.650/MWh in 1997, \$1.685/MWh in 1998, and \$1.741/MWh in 1999 and 2000. These charges include charges for transmission service on Tampa Electric's Point-to-Point Transmission Tariff.

The fuel charge is calculated by multiplying the delivered energy times \$14.16/MWh in 1996, \$14.51/MWh in 1997, \$14.86/MWh in 1998 and \$15.42/MWh in 1999 and 2000.

incremental fuel price.

Utility : Seminole Electric Cooperative

Executed : 12/18/91

Service Began : 06/01/92

Extensions :

Service Ends : 06/01/02

Schedule Type : Schedule D

Committed Capacity : 50 MW 1996 - 2002

Charges : The capacity charge is calculated by multiplying the billing demand by \$7.602/kW/month. This capacity charge reflects the availability of this service which is after all firm load has been served. The non-fuel energy charge is equal to ten percent (10%) of the fuel expense described below and covers variable operation and maintenance expense.

The fuel charge is equal to the hourly incremental fuel expense, adjusted for transmission losses, incurred when the energy is taken.

Limited use 145 mw
Big Bend 4

Utility : Seminole Electric Cooperative

Executed : 11/09/92
Service Began : 01/29/93
Extensions :
Service Ends : Upon ninety (90) days notice by either party

Schedule Type : Schedule G

Committed Capacity : None. SEC may request at least twenty-four (24) hours in advance, and Tampa Electric may provide, a specified amount of backup/reserve capacity for a certain period of time.

Charges : The capacity charge consists of two parts, a reservation fee and an hourly capacity charge. The reservation fee of \$1.00/kW/month may be applied monthly, daily or hourly for any reserved capacity, regardless of whether Seminole takes any available energy. The hourly capacity charge is negotiated between the parties and is subject to a price cap and applies to any capacity reserved and made available.

The energy charge is dependent upon what units serve the sale as well as when the sale occurs. The energy charge for sales for energy delivered from coal-fired capacity resources is equal to the sum of the incremental fuel cost in \$/MWh, adjusted for transmission losses, plus ten percent (10%) of the incremental fuel cost or \$3.00/MWh, whichever is less. The energy delivered from non-coal-fired capacity resources is equal to the sum of the incremental fuel cost in \$/MWh, plus ten percent (10%) of the fuel cost, or \$3.00/MWh, whichever is less, plus this sum multiplied by the system average transmission loss percentage to compensate for transmission losses.

TAMPA ELECTRIC COMPANY
DOCKET NO. 960409-EI
FPSC STAFF'S 1st SET
INTERROGATORY NO. 7
WITNESS: TOWNES/ROWE
PAGE 12 of 19

Utilities : Florida Municipal Power Agency Florida Power Corporation
Florida Power & Light Fort Pierce Utilities Authority
Gainesville Regional Utility City of Homestead
Jacksonville Electric Utility Utility Board of Key West
Kissimmee Utility Authority New Smyrna Beach Utilities
Oglethorpe Power Corporation Reedy Creek Improvement Dist.
City of Starke City of Vero Beach
City of Lake Worth Orlando Utilities Commission
City of St. Cloud City of Lakeland
Seminole Electric Cooperative City of Tallahassee
Tennessee Valley Authority City of Wauchula

Executed : Various Dates Between 06/20/90 and 05/25/95
Service Began : Various Dates Between 06/26/91 and 03/01/95
Extensions : 01/01/95
Service Ends : 60-day notice with the following exceptions:
Florida Power & Light - One-year notice
Kissimmee Utility Authority - 12/31/96

Schedule Type : Schedule J

Committed Capacity : Not Applicable

Charges : The capacity charge is an hourly rate negotiated prior to the transaction and which is capped at the sum of the hourly production and hourly transmission costs. This charge applies to each MWh delivered or to the minimum transaction amount, whichever is greater.

The energy charge is dependent upon which units serve the sale as well as when the sale occurs. The energy charge for sales of energy delivered from coal-fired capacity resources is equal to the sum of the fuel cost, in \$/MWh, plus \$3.00 /MWh. During on-peak hours, this energy charge is capped. The energy charge for energy delivered from non-coal fired capacity resources is equal to the sum of the incremental fuel cost in \$/MWh plus ten percent of the fuel cost to cover O&M and other expenses.

Utility : City of Fort Meade

Executed : 01/05/93
Service Began : 01/01/97
Extensions :
Service Ends : 12/31/13

Schedule Type : All Requirements (AR-1)

Committed Capacity : Partial Requirements load following service expected to be less than 15 MW annually. Service is over and above 5 MW Big Bend Station sale for 1997 and 1998.

Charges : The capacity charge is calculated monthly by multiplying the maximum measured 30-minute integrated kW demand by \$9.42. The non-fuel energy charge is calculated by multiplying the measured delivered energy by \$0.00554 per kWh.

The fuel charge is calculated at system average adjusted for service at transmission voltage level. The fuel charge is collected through a base fuel charge computed from the test year fuel costs and a six-month projected Fuel Adjustment Clause which accounts for costs of fuel and purchased economic power during a six-month period coincident with the Florida Public Service Commission fuel periods. The fuel charge also includes a true-up mechanism to recover differences in projected and actual fuel costs. The recoverable fuel costs comply with 18 Code of Federal Regulations (CFR) Section 35.14.

Utility : City of Wauchula

Executed : 04/12/93
Service Began : 01/01/97
Extensions :
Service Ends : 12/31/13

Schedule Type : All Requirements (AR-1)

Committed Capacity : Partial Requirements load following service expected to be less than 19 MW annually. Service is over and above 5 MW Big Bend Station sale for 1997 and 1998.

Charges : The capacity charge is calculated monthly by multiplying the maximum measured 30-minute integrated kW demand by \$9.42. The non-fuel energy charge is calculated by multiplying the measured delivered energy by \$0.00554 per kWh.

The fuel charge is calculated at system average adjusted for service at transmission voltage level. The fuel charge is collected through a base fuel charge computed from the test year fuel costs and a six-month projected Fuel Adjustment Clause which accounts for costs of fuel and purchased economic power during a six-month period coincident with the Florida Public Service Commission fuel periods. The fuel charge also includes a true-up mechanism to recover differences in projected and actual fuel costs. The recoverable fuel costs comply with 18 Code of Federal Regulations (CFR) Section 35.14.

Utility : City of St. Cloud

Executed : 10/28/93

Service Begins : 01/01/97

Extensions :

Service Ends : 12/31/12

Schedule Type : All Requirements (AR-1)

Committed Capacity : 5 MW 1997
10 MW 1998
15 MW 1999 - 2012

Charges : The capacity charge is calculated monthly by multiplying the maximum measured 30-minute integrated kW demand by \$9.42. The non-fuel energy charge is calculated by multiplying the measured delivered energy by \$0.00554 per kWh.

The fuel charge is calculated at system average adjusted for service at transmission voltage level. The fuel charge is collected through a base fuel charge computed from the test year fuel costs and a six-month projected Fuel Adjustment Clause which accounts for costs of fuel and purchased economic power during a six-month period coincident with the Florida Public Service Commission fuel periods. The fuel charge also includes a true-up mechanism to recover differences in projected and actual fuel costs. The recoverable fuel costs comply with 18 Code of Federal Regulations (CFR) Section 35.14.

Utility : TECO Power Services

Executed : 07/27/89

Service Began : 01/01/93

Extensions :

Service Ends : 12/31/02

Schedule Type : Contract Sale

Committed Capacity : 145 MW 1996 - 2002

Charges : The capacity charge is a levelized monthly capacity payment of \$1,268,417.00.

The energy charge, including fuel, is calculated using the monthly fuel costs, average production operation and maintenance, and administration and general expenses for Big Bend Unit 4. The sum of these costs in, \$/MWh, is multiplied times the delivered energy.

Utility : Reedy Creek Improvement District

Executed : 03/29/95
Service Begins : 06/01/95
Extensions :
Service Ends : 12/31/17

Schedule Type : Contract Sale

Committed Capacity :	10 MW	1997 - 1998
	15 MW	1999
	30 MW	2000
	40 MW	2001 - 2004
	20 MW	2005 - 2006

Charges : The capacity charge is calculated monthly by multiplying the maximum measured 30-minute integrated kW demand by \$9.42. The non-fuel energy charge is calculated by multiplying the measured delivered energy by \$0.00554 per kWh.

The fuel charge is calculated at system average adjusted for service at transmission voltage level. The fuel charge is collected through a base fuel charge computed from the test year fuel costs and a six-month projected Fuel Adjustment-Clause which accounts for costs of fuel and purchased economic power during a six-month period coincident with the Florida Public Service Commission fuel periods. The fuel charge also includes a true-up mechanism to recover differences in projected and actual fuel costs. The recoverable fuel costs comply with 18 Code of Federal Regulations (CFR) Section 35.14. The contract does allow Tampa Electric to negotiate a different fuel charge on an hourly basis which is above system incremental cost in order to make a sale which otherwise would not take place.

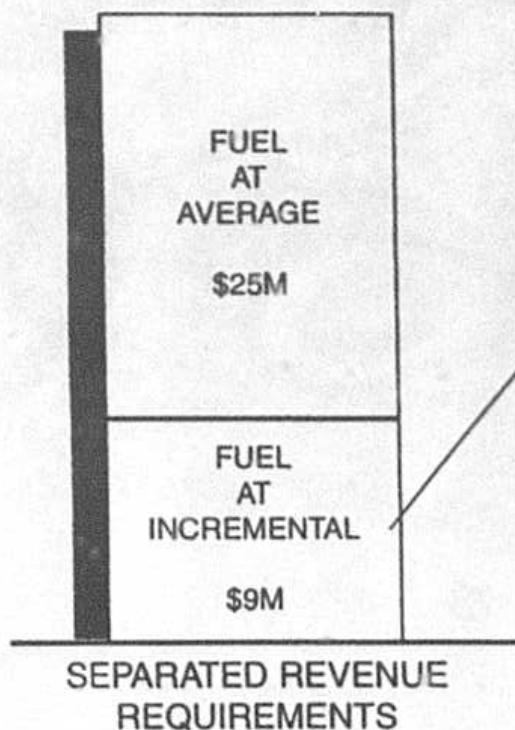
Utility : South Carolina Gas & Electric
Executed : 06/16/95
Service Began : 08/22/95
Extensions :
Service Ends : Upon 60-day Cancellation Notice
Schedule Type : Contract Sale
Committed Capacity : As Available

Charges : The capacity and energy charges are classified as either Economy or Non-Economy transactions. The hourly price for Non-Economy transactions is negotiated and must be greater than the Seller's incremental cost and less than the sum of 110% of the Seller's Incremental Cost plus a negotiated hourly charge. If purchased power is used to serve the sale, then the ten percent (10%) adder is capped at \$1.00/MWh.

The capacity and energy charge associated with Economy transactions is a negotiated amount, in \$/MWh, that represents a sharing of the benefits between the parties. This amount is no less than the incremental energy cost to provide the energy, does not exceed fifty percent (50%) of the buyer's value of the energy plus fifty percent (50%) of the Seller's value of the energy and can be no more than the transaction price for a Non-Economy transaction.

Impact of Separated Sales on Retail Rates

1992 Rate Case
Retail Customer
Revenue Requirement Savings
Due To Separated Wholesale
Transactions



Price to Residential Customers in the Absence of Incremental Fuel Transactions

Rate Reduction From Separated Revenue Requirements For Incremental Transactions

Residential Fuel Cost Impact Attributable To Incremental Fuel

Gross Receipts Tax Effects

Subtotal

Deferred Revenue Refund With GRT Effects

Total Residential Bill

Resulting Retail Price
\$ Per 1000 kWh

\$82.71

(\$0.63)

\$ 0.10

(\$0.02)

\$82.16

(\$1.78)

\$80.38

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 960001-EI EXHIBIT NO. 34

COMPANY/ WITNESS:

History of Separated Sales Since Rate Case

Tampa Electric Separated Sales	1994	Actuals 1995	1996
TPS/BB4			
Billing MWH	68,923	78,445	173,354
Non-Fuel Sales \$000	\$15,630	\$15,790	\$16,289
BBS Sales			
Billing MWH	455,460	415,040	486,984
Non-Fuel Sales \$000	\$7,973	\$7,422	\$8,091
AR-1(FPC)			
Billing MWH	65,117	57,694	115,998
Non-Fuel Sales \$000	\$6,017	\$5,976	\$6,299
Total Separated			
Billing MWH	589,500	551,179	776,336
Non-Fuel Sales \$000	\$29,619	\$29,187	\$30,679

Note: 1996 is 6 months actual / 6 months projected

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960001-EI EXHIBIT NO. 40
COMPANY: _____
WITNESS: _____
DATE: 8/29/96

Projected Level of Separated Sales
1996 - 1998

Tampa Electric Separated Sales	1996	1997	1998
TPS/BB4			
Billing MWH	173,354	143,635	147,944
Non-Fuel Sales \$000	\$16,289	\$10,074	\$16,171
BBS Sales			
Billing MWH	486,984	394,376	332,618
Non-Fuel Sales \$000	\$8,091	\$6,159	\$4,901
AR-1(FPC)			
Billing MWH	115,998	130,025	158,070
Non-Fuel Sales \$000	\$6,299	\$7,999	\$10,110
Total Separated			
Billing MWH	776,336	668,036	638,632
Non-Fuel Sales \$000	\$30,679	\$30,232	\$31,182

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 960001-EI EXHIBIT NO. 41
COMPANY: _____
WITNESS: _____
DATE: 8/29/98

Public Service Commission

Docket # _____

Contents: _____

960002-EG

ELECTRIC AND GAS COMPANIES

Conservation Cost Recovery Clause

1/2/96

Case Assignment and Scheduling Record

Section 1 - Division of Records and Reports (RAR) Completes

Docket No. 960002-EG Date Docketed: 01/02/1996 Title: Conservation Cost Recovery Clause.
 Company: Electric and Gas Companies

Official Filing Date: _____
 Last Day to Suspend: _____ Expiration: _____

Referred to: ADM AFA APP CAF CMU (EAG) GCL LEG RAR RRR WAW
 ("(") indicates OPR) _____ X _____ _____ _____ X _____ X _____ _____

Section 2 - OPR Completes and returns to RAR in 10 workdays.

Time Schedule

Program/Module A3(b)

Staff Assignments

OPR Staff T Ballinger, C Bulecza-Banks,
L Colson, J Dillmore, D Ging,
E Mills

Staff Counsel S Erstling

OCRs (AFA) A Bouckaert, I Forbes,
J Grayson, K Welch

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Recommended assignments for hearing
 and/or deciding this case:

Full Commission _____ Commission Panel X
 Hearing Examiner _____ Staff _____

Date filed with RAR: 06/13/1996

Initials: OPR _____
 Staff Counsel _____

**WARNING: THIS SCHEDULE IS TENTATIVE AND SUBJECT TO REVISION
 FOR UPDATES CONTACT THE RECORDS SECTION: (904) 413-6770**
 Current CASR revision level _____ Due Dates

	1	Previous	Current
1. True-up Filing and Testimony		NONE	11/19/1996
2. Audit Report Due		NONE	12/09/1996
3. Order Establishing 1997 Docket		NONE	01/02/1997
4. FAW Notice		NONE	01/07/1997
5. Order Establishing Procedure		NONE	01/07/1997
6. Projection Filings and Testimony		NONE	01/13/1997
7. Testimony - Staff and Intervenor		NONE	01/17/1997
8. Notice of Prehearing and Hearing		NONE	01/21/1997
9. Preliminary List of Issues and Positions		NONE	01/22/1997
10. Testimony - Rebuttal		NONE	01/24/1997
11. Prehearing Statements		NONE	01/27/1997
12. Draft Prehearing Order		NONE	02/04/1997
13. Prehearing		NONE	02/05/1997
14. Transcripts Due - Prehearing		NONE	02/11/1997
15. Prehearing Order		NONE	02/17/1997
16. Hearing 2/19-21/97		NONE	02/19/1997
17. Transcripts Due - Hearing		NONE	02/28/1997
18. Standard Order		NONE	03/12/1997
19. Revised CASR Due		NONE	06/03/1997
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Section 3 - Chairman Completes

Assignments are as follows:

CSEA

- Hearing Officer(s)

Commissioners						Hrg. Exam.	Staff
ALL	CL	DS	JN	KS	GR		
		X	X	X			

- Prehearing Officer

Commissioners					ADM
CL	DS	JN	KS	GR	
	X				

Where panels are assigned the senior Commissioner is Panel Chairman;
 the identical panel decides the case.
 Where one Commissioner, a Hearing Examiner or a Staff Member is
 assigned the full Commission decides the case.

Approved: [Signature]

Date: 06/13/1996

Case Assignment and Scheduling Record

Section 1 - Division of Records and Reports (RAR) Completes

Docket No. 960002-EG Date Docketed: 01/02/1996 Title: Conservation Cost Recovery Clause.

Company: Electric and Gas Companies

Official Filing Date: _____
 Last Day to Suspend: _____ Expiration: _____

Referred to: ADM AFA APP CAF CMU (EAG) GCL LEG RAR RRR WAW
 ("(") indicates OPR) _____ X _____ _____ _____ X _____ X _____ _____

Section 2 - OPR Completes and returns to RAR in 10 workdays.

Time Schedule

Program/Module A3(b)

Staff Assignments

OPR Staff T Ballinger, C Bulecza-Banks,
L Colson, J Dillmore, D Ging,
E Mills

Staff Counsel S Erstling

OCRs (AFA) A Bouckaert, I Forbes,
J Grayson, K Welch

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Recommended assignments for hearing
 and/or deciding this case:

Full Commission _____ Commission Panel X
 Hearing Examiner _____ Staff _____

Date filed with RAR: 05/20/1996

Initials: OPR _____
 Staff Counsel _____

**WARNING: THIS SCHEDULE IS TENTATIVE AND SUBJECT TO REVISION
 FOR UPDATES CONTACT THE RECORDS SECTION: (904) 413-6770**
 Current CASR revision level _____ Due Dates

1

Previous Current

1. True-up Filing 10/95 - 3/96	NONE	06/03/1996
2. True-up Filing 4/96 - 9/96	NONE	11/19/1996
3. Audit Report Due	NONE	12/09/1996
4. Order Establishing 1997 Docket	NONE	01/02/1997
5. Order Establishing Procedure	NONE	01/10/1997
6. FAW Notice	NONE	01/14/1997
7. Projection Filings and Testimony	NONE	01/17/1997
8. Testimony - Staff and Intervenor	NONE	01/22/1997
9. Preliminary List of Issues and Positions	NONE	01/27/1997
10. Testimony - Rebuttal	NONE	01/29/1997
11. Notice of Prehearing and Hearing	NONE	01/29/1997
12. Prehearing Statements	NONE	01/31/1997
13. Draft Prehearing Order	NONE	02/07/1997
14. Prehearing	NONE	02/10/1997
15. Transcripts Due - Prehearing	NONE	02/14/1997
16. Prehearing Order	NONE	02/17/1997
17. Hearing 2/19-21/97	NONE	02/19/1997
18. Transcripts Due - Hearing	NONE	02/28/1997
19. Standard Order	NONE	03/12/1997
20. Revised CASR Due	NONE	06/03/1997
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Section 3 - Chairman Completes

Assignments are as follows:

- Hearing Officer(s)

Commissioners						Hrg. Exam.	Staff
ALL	CL	DS	JN	KS	GR		
		X	X	X			

- Prehearing Officer

Commissioners					ADM
CL	DS	JN	KS	GR	
	X				

Where panels are assigned the senior Commissioner is Panel Chairman;
 the identical panel decides the case.
 Where one Commissioner, a Hearing Examiner or a Staff Member is
 assigned the full Commission decides the case.

Approved: SFC/wj
 Date: Pending 5/21/96

c

Scheduling/Rescheduling Advice

05/20/1996

To: <input checked="" type="checkbox"/> Commissioner Deason <input checked="" type="checkbox"/> Commissioner Johnson <input checked="" type="checkbox"/> Commissioner Kiesling <input type="checkbox"/> Commissioner Garcia <input checked="" type="checkbox"/> Executive Director <input checked="" type="checkbox"/> Public Information Officer	<input checked="" type="checkbox"/> Deputy Ex. Director/Technical <input checked="" type="checkbox"/> Appeals Director <input checked="" type="checkbox"/> Legal Director <input checked="" type="checkbox"/> Auditing & Financial Analysis Director <input type="checkbox"/> Communications Director <input checked="" type="checkbox"/> Consumer Affairs Director	<input checked="" type="checkbox"/> Electric & Gas Director <input checked="" type="checkbox"/> Records & Reporting Director <input checked="" type="checkbox"/> Research Director <input type="checkbox"/> Water & Wastewater Director <input checked="" type="checkbox"/> Court Reporter <input checked="" type="checkbox"/> Staff Contact - V Johnson
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From: Office of Chairman Susan F. Clark

Docket No. 960002-EI

RECEIVED
MAY 20 1996

Title: Fuel and Purchased Power Cost Recovery
Clause and Generating Performance
Incentive Factor.

1. Schedule Information FPSC-RECORDS/REPORTING

Event	Former Date	New Date	Location	Time
Prehearing Conference		02/10/1997	Tallahassee, 152	09:30-13:00
Hearing		02/19/1997	Tallahassee, 148	09:30-18:00
Hearing		02/20/1997	Tallahassee, 148	09:30-18:00
Hearing		02/21/1997	Tallahassee, 148	09:30-18:00

Remarks: Docket(s): 960002,960003
docket numbers will be updated in January 1997 to 970002,970003

2. Hearing/Prehearing Assignment Information:

Former Assignments

	Commissioners						Hrg. Exam.	Staff
	ALL	CL	DS	JN	KS	GR		
<u>Hearing</u>								

New or Changed Assignments

	Commissioners						Hrg. Exam.	Staff
	ALL	CL	DS	JN	KS	GR		
			X	X	X			

Prehearing Officer

Commissioners						
CL	DS	JN	KS	GR	ADM	

Commissioners						
CL	DS	JN	KS	GR	ADM	
	X					

Remarks:

Document ID is 96000101.CCS

Section 1 - Division of Records and Report (RAR) Completes

Docket No. 960002-EG Date Docketed: 01/02/96 Title: Conservation Cost Recovery Clause.

Company: Electric and Gas Companies

Official Filing Date: _____
 Last Day to Suspend: _____ Expiration: _____

Referred to: ADM AFA APP CAF CHU (EAG) GCL LEG RAR RRR WAW
 ("(") indicates OPR) _____ X _____ _____ _____ X _____ X _____ _____

Section 2 - OPR Completes and returns to RAR in 10 workdays. Time Schedule

Program/Module A3(b)

Staff Assignments

OPR Staff M Haff, T Ballinger,
 C Bulecza-Banks, L Colson,
 D Ging, E Mills

Staff Counsel S Erstling

OCRs (AFA) A Bouckaert, I Forbes,
 J Grayson, K Welch

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Recommended assignments for hearing and/or deciding this case:

Full Commission _____ Commission Panel X
 Hearing Examiner _____ Staff _____

Date filed with RAR: 01/03/96

Initials: OPR _____
 Staff Counsel _____

Warning: This schedule is tentative and subject to revision

Current CASR revision level

0

Due Dates

Previous Current

Item	Previous	Current
1. Projection Filings and Testimony	NONE	01/22/96
2. Order Establishing Procedure	NONE	01/22/96
3. FAW Notice	NONE	01/23/96
4. Testimony - Staff and Intervenor	NONE	01/26/96
5. Testimony - Rebuttal	NONE	02/01/96
6. Notice of Prehearing and Hearing	NONE	02/02/96
7. Preliminary List of Issues and Positions	NONE	02/05/96
8. Prehearing Statements	NONE	02/08/96
9. Draft Prehearing Order	NONE	02/09/96
10. Prehearing	NONE	02/12/96
11. Transcripts Due - Prehearing	NONE	02/16/96
12. Prehearing Order	NONE	02/19/96
13. Hearing 2/21-22/96	NONE	02/21/96
14. Transcripts Due - Hearing	NONE	03/05/96
15. Standard Order	NONE	03/13/96
16. Revised CASR Due	NONE	06/03/96
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Section 3 - Chairman Completes

Assignments are as follows:

- Hearing Officer(s)

Commissioners						Hrg. Exam.	Staff
ALL	CL	DS	JN	KS	GR		
		X	X	X			

- Prehearing Officer

Commissioners					ADM
CL	DS	JN	KS	GR	
	X				

Where panels are assigned the senior Commissioner is Panel Chairman; the identical panel decides the case. Where one Commissioner, a Hearing Examiner or a Staff Member is assigned the full Commission decides the case.

Approved: *[Signature]*

Date: 01/03/96

MEMORANDUM

December 22, 1995

RECEIVED
DEC 26 1995

FPSC-RECORDS^{11:50}REPORTING

TO: DIVISION OF RECORDS AND REPORTING
FROM: DIVISION OF LEGAL SERVICES (ERSTLING) *RUE*
RE: DOCKET NO. 960002-EG - CONSERVATION COST RECOVERY CLAUSE

0002-PCO

Attached is an ORDER ESTABLISHING 1996 DOCKET NUMBER to be issued in the above-referenced docket. (Number of pages in Order - 2)

SLE:smj
Attachment
cc: Division of Electric and Gas
I:960002ES.SLE

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