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Pensacola, FL 32520

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FILE 6/11/97



August 11, 1997

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. **970007-EI**

Enclosed are an original and ten copies of Revised Schedules 42-1P through 42-7P and 42-1E through 42-8E. These are to replace those originally filed in this docket on June 23, 1997 as an exhibit to Ms. Cranmer's testimony (SDC-2). The documents enclosed are consistent with the stipulations reached at the Prehearing on August 4, 1997.

Sincerely,

Susan D. Cranmer

ACK _____
AFA *at hand* Susan D. Cranmer
Assistant Secretary and Assistant Treasurer

APR _____
CAF _____ Jw

CMU _____
CTB _____ Enclosure

EP cc: Beggs and Lane
Jeffrey A. Stone, Esquire

LIN *3 days*

SEC _____

WAS _____

OTH _____

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FPSC RECORDS/REPORTING

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
October 1997 - September 1998

Line No.		Energy (\$)	Demand (\$)	Total (\$)
1	Total Jurisdictional Rev Req for the projected period			
a	Projected O & M Activities (Form 42-2P, Lines 7, 8 & 9)	558,854	2,862,014	3,420,868
b	Projected Capital Projects (Form 42-3P, Lines 7, 8 & 9)	5,883,444	2,423,041	8,306,485
c	Total Jurisdictional Rev Req for the projected period (Lines 1a + 1b)	6,442,298	5,285,055	11,727,353
2	True-Up for Estimated Over/(Under) Recovery for the current period October 1996 - September 1997 (Form 42-2E, Lines 5 + 6 + 10)	52,849	35,838	88,687
3	Final True-Up for the Period April 1996 - September 1996 (Form 42-1A, Line 3)	332,721	192,952	525,673
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period October 1997 - September 1998 (Line 1 - Line 2 - Line 3)	6,056,728	5,056,265	11,112,993
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	6,154,181	5,137,620	11,291,801

Notes

Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 & 8 of Forms 42-5 & 42-7 of the estimates and actuals

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

O & M Activities
(in Dollars)

Line	Description of O & M Activities	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	End of Period Total	Method of Classification	
															Demand	Energy
1	Sulfur Ammonia	0	0	0	0	0	0	0	0	0	0	0	0	0		0
2	Air Emission Fees	0	0	0	0	142,000	0	0	0	0	0	67,500	0	209,500		209,500
3	Title V	6,000	6,000	6,000	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	4,445	58,005		58,005
4	Asbestos Fees	0	0	1,500	292	292	292	292	292	292	292	292	292	4,128	4,128	
5	Emission Monitoring	24,665	24,665	24,665	26,452	26,452	26,452	26,452	26,452	26,452	26,452	26,452	26,452	312,063		312,063
6	General Water Quality	50,000	75,000	15,000	49,171	49,171	49,171	49,171	49,171	49,171	49,171	49,171	49,171	582,539	582,539	
7	Groundwater Contamination Investigation	246,591	246,591	246,591	62,892	62,892	62,892	62,892	62,892	62,892	62,892	62,892	62,892	1,305,801	1,305,801	
8	State NPDES Administration	0	0	0	34,500	0	0	0	0	0	0	0	0	34,500		34,500
9	Lead & Copper Rule	666	666	666	666	666	666	666	666	666	666	666	674	8,000		8,000
10	Env Auditing/Assessment	267	267	267	145	145	145	145	145	145	145	145	145	2,106		2,106
11	General Solid & Hazardous Waste	11,939	11,939	11,939	24,278	24,278	24,278	24,278	24,278	24,278	24,278	24,278	24,281	254,322		254,322
12	Above Ground Storage Tanks	0	0	0	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,667	86,664	780,000		780,000
2	Total of O & M Activities	340,128	365,128	306,628	289,508	397,008	255,008	255,008	255,008	255,008	255,008	322,508	255,016	3,550,964	2,971,396	579,568
3	Recoverable Costs Allocated to Energy	30,665	30,665	30,665	30,897	172,897	30,897	30,897	30,897	30,897	30,897	30,897	98,397	30,897		579,568
4	Recoverable Costs Allocated to Demand	309,463	334,463	275,963	258,611	224,111	224,111	224,111	224,111	224,111	224,111	224,111	224,119	2,971,396		
5	Retail Energy Jurisdictional Factor	0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783			
6	Retail Demand Jurisdictional Factor	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189			
7	Jurisdictional Energy Recoverable Costs (A)	29,527	29,478	29,563	29,817	166,493	29,797	29,755	29,827	29,885	29,839	95,053	29,820	558,854		
8	Jurisdictional Demand Recoverable Costs (B)	298,071	322,151	265,805	249,091	215,861	215,861	215,861	215,861	215,861	215,861	215,861	215,862	2,862,014		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 - 8)	327,598	351,629	295,368	278,908	382,354	245,658	245,616	245,688	245,746	245,700	310,914	245,682	3,420,868		

Notes:

(A) Line 3 x Line 5 x 1.0014 line loss multiplier

(B) Line 4 x Line 6

Gulf Petrochem Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line	Description of Investment Projects (A)	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	End of Period		Method of Classification		
														Total	Estimated			
1	Description of Investment Projects (A)																	
2	1 Air Quality Assurance Testing	3,823	3,798	3,772	3,747	3,722	3,696	3,671	3,646	3,620	3,595	3,570	3,544	44,204	0	44,204		
3	2 Crst 3, 6 & 7 Precipitator Projects	251,414	250,843	250,273	249,702	249,130	248,560	247,989	247,418	246,848	246,277	245,705	245,135	2,979,294	0	2,979,294		
4	3 Crst 7 Flue Gas Conditioning	21,778	21,733	21,690	21,647	21,602	21,559	21,516	21,471	21,428	21,384	21,340	21,297	258,445	0	258,445		
5	4 Low NOx Burners, Crst 6 & 7	172,553	172,219	171,884	171,549	171,215	170,880	170,545	170,211	169,876	169,541	169,206	168,872	2,048,551	0	2,048,551		
6	5 CEMs-Crst 1, 4-7, Scholz 1, Smith 1&2, Daniel	53,707	53,613	53,521	53,435	53,351	53,291	53,197	53,103	53,010	52,917	52,823	52,729	52,636	637,932	0	637,932	
7	6 Sub-Crsta. Mobile Groundwater Treat. Sys	1,399	1,396	1,394	1,391	1,389	1,385	1,383	1,380	1,378	1,375	1,372	1,369	16,812	15,334	1,278		
8	7 Crst Cooling Tower Cell	9,060	9,041	9,023	9,005	8,987	8,969	8,952	8,932	8,914	8,896	8,878	8,859	107,514	99,245	8,269		
9	8 Crst 1-5 Dechlorination	3,205	3,199	3,193	3,187	3,181	3,174	3,168	3,162	3,156	3,150	3,144	3,138	38,937	33,129	2,928		
10	9 Crst Diesel Fuel Oil Remediation	498	497	495	495	494	493	492	491	490	489	488	487	5,969	5,454	455		
11	10 Crst Bulk Tanker Unload Sec Contain Struc	1,065	1,064	1,061	1,059	1,058	1,055	1,053	1,052	1,049	1,047	1,046	1,043	12,652	11,679	973		
12	11 Crst IW/W Sampling System	623	621	620	619	618	617	615	614	613	612	611	609	7,392	6,823	569		
13	12 Smith Stormwater Collection System	29,651	29,596	29,539	29,484	29,428	29,372	29,317	29,261	29,205	29,149	29,094	29,037	352,133	325,045	27,088		
14	13 Smith Waste Water Treatment Facility	1,818	1,815	1,811	1,808	1,805	1,801	1,797	1,794	1,790	1,787	1,784	1,780	21,590	19,929	1,661		
15	14 Daniel Ash Management Project	177,533	177,259	176,985	176,711	176,437	176,163	175,889	175,615	175,341	175,067	174,793	174,519	173,245	2,102,310	1,940,595	161,715	
16	15 Underground Fuel Tank Replacement	5,164	5,151	5,137	5,125	5,112	5,099	5,086	5,073	5,060	5,048	5,034	5,021	61,110	56,412	4,698		
17	16 SO2 Allowances	(18,933)	(19,164)	(18,793)	(18,450)	(18,222)	(18,000)	(17,782)	(17,564)	(17,346)	(17,128)	(16,910)	(16,692)	(16,474)	(17,692)	0	(17,692)	
2	Total Investment Projects - Recoverable Costs	714,358	712,681	711,605	725,354	723,937	722,403	721,110	719,586	718,384	717,038	715,597	713,954	8,616,006	2,515,645	6,100,361		
3	Recoverable Costs Allocated to Energy	502,036	500,706	499,982	515,101	514,031	512,848	511,903	510,727	509,877	508,876	507,783	506,492	6,100,361	0	6,100,361		
4	Recoverable Costs Allocated to Demand	212,322	211,975	211,623	210,253	209,906	209,555	209,207	208,859	208,507	208,162	207,814	207,462	2,515,645	0	2,515,645		
5	Retail Energy Jurisdictional Factor	0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783					
6	Retail Demand Jurisdictional Factor	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189					
7	Jurisdictional Energy Recoverable Costs (A)	483,410	481,321	482,017	497,087	494,992	494,596	492,989	495,034	493,184	491,457	490,525	488,832	5,883,444	0	5,883,444		
8	Jurisdictional Demand Recoverable Costs (B)	204,586	204,172	203,833	202,513	202,179	201,841	201,506	201,171	200,832	200,492	200,164	199,825	2,423,041	0	2,423,041		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 - 8)	687,916	685,493	685,850	699,600	697,171	696,437	694,495	694,205	694,016	691,950	690,682	688,657	8,306,485	0	8,306,485		

Notes:

- (A) Each project's Total System Recoverable Expenses on Form 42-4P, Line 9
- (B) Line 3 x Line 5 x 1.0014 line loss multiplier
- (C) Line 4 x Line 6

Gulf Perret Company
Environmental Cost Recovery Clause (E.C.R.C.)
Calculation of the Projected Period Amount
October 1997 - September 1998

Return on Capital Investments, Depreciation and Taxes
For Project
Air Quality Assurance Testing
P.E. 1006
(in Dollars)

Line	Description	Beginning of Period Amount	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	End of Period Amount
1	Investments														
a	Expenditures/ Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Closures to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115
3	Less: Accumulated Depreciation (B)	(128,102)	(130,949)	(133,796)	(136,643)	(139,490)	(142,337)	(145,184)	(148,031)	(150,878)	(153,725)	(156,572)	(159,419)	(162,266)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	111,013	108,166	105,319	102,472	99,625	96,778	93,931	91,084	88,237	85,390	82,543	79,695	76,849	
6	Average Net Investment		109,590	106,743	103,896	101,049	98,202	95,355	92,508	89,661	86,814	83,967	81,120	78,273	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		655	638	621	604	587	570	553	536	519	502	485	468	6,738
b	Debt Component (Line 6 x 3.517% x 1/12)		321	313	304	296	288	279	271	263	254	246	238	229	3,302
8	Investment Expenses														
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	34,164
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,823	3,798	3,772	3,747	3,722	3,696	3,671	3,646	3,620	3,595	3,570	3,544	44,204
a	Recoverable Costs Allocated to Energy		3,823	3,798	3,772	3,747	3,722	3,696	3,671	3,646	3,620	3,595	3,570	3,544	44,204
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.964640	0.965600	0.966560	0.967520	0.968480	0.969440	0.970400	0.971360	0.96783
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Retail Energy-Related Recoverable Costs (E)		3,681	3,651	3,636	3,616	3,584	3,564	3,535	3,520	3,501	3,472	3,449	3,420	42,629
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,681	3,651	3,636	3,616	3,584	3,564	3,535	3,520	3,501	3,472	3,449	3,420	42,629

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 1.2% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Cliff Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Return on Capital Investments, Depreciations and Taxes
For Project: Unit 5, 6 & 7 Precipitator Projects
P.E.s 1119, 1216, 1243
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Expenditures Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-as-Service Depreciation Base	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825	24,440,825
3	Less Accumulated Depreciation (B)	(1,375,666)	(1,439,759)	(1,503,852)	(1,567,945)	(1,632,038)	(1,696,131)	(1,760,224)	(1,824,317)	(1,888,410)	(1,952,503)	(4,016,596)	(4,080,689)	(4,144,782)	0
4	C/WP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	21,065,159	21,001,066	20,936,973	20,872,880	20,808,787	20,744,694	20,680,601	20,616,508	20,552,415	20,488,322	20,424,229	20,360,136	20,296,043	20,231,950
6	Average Net Investment		21,033,113	20,969,020	20,904,927	20,840,834	20,776,741	20,712,648	20,648,555	20,584,462	20,520,369	20,456,276	20,392,183	20,328,090	
7	Return on Average Net Investment		125,736	125,353	124,970	124,587	124,203	123,820	123,437	123,054	122,671	122,288	121,904	121,521	1,483,544
a	Equity Component Grossed Up For Taxes (C)		61,585	61,397	61,210	61,022	60,834	60,647	60,459	60,271	60,084	59,896	59,708	59,521	726,634
b	Debt Component (Line 6 x 3.5137% x 1/12)		54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	659,904
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Depreciation		9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	109,212
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Demolishment		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total Systems Recoverable Expenses (Lines 7 + 8)		251,414	250,843	250,273	249,702	249,130	248,560	247,989	247,418	246,848	246,277	245,705	245,135	2,979,294
a	Recoverable Costs Allocated to Energy		251,414	250,843	250,273	249,702	249,130	248,560	247,989	247,418	246,848	246,277	245,705	245,135	2,979,294
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		242,086	241,132	241,280	240,970	239,903	239,714	238,826	238,847	238,766	237,847	237,354	236,588	2,873,313
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		242,086	241,132	241,280	240,970	239,903	239,714	238,826	238,847	238,766	237,847	237,354	236,588	2,873,313

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1725% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Return on Capital Investments, Depreciation and Taxes
For Project Crut 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245
3	Less: Accumulated Depreciation (B)	(282,096)	(286,999)	(291,902)	(296,805)	(301,708)	(306,611)	(311,514)	(316,417)	(321,320)	(326,223)	(331,126)	(336,029)	(340,932)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	1,897,149	1,892,246	1,887,343	1,882,440	1,877,537	1,872,634	1,867,731	1,862,828	1,857,925	1,853,022	1,848,119	1,843,216	1,838,313	
6	Average Net Investment		1,894,698	1,889,795	1,884,892	1,879,989	1,875,086	1,870,183	1,865,280	1,860,377	1,855,474	1,850,571	1,845,668	1,840,765	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		11,327	11,297	11,268	11,239	11,209	11,180	11,151	11,121	11,092	11,063	11,033	11,004	133,984
b	Debt Component (Line 6 x 3.5137% x 1/12)		5,548	5,533	5,519	5,505	5,490	5,476	5,462	5,447	5,433	5,418	5,404	5,390	65,625
8	Investment Expenses														
a	Depreciation		4,903	4,903	4,903	4,903	4,903	4,903	4,903	4,903	4,903	4,903	4,903	4,903	58,836
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		21,778	21,733	21,690	21,647	21,602	21,559	21,516	21,471	21,428	21,384	21,340	21,297	258,445
a	Recoverable Costs Allocated to Energy		21,778	21,733	21,690	21,647	21,602	21,559	21,516	21,471	21,428	21,384	21,340	21,297	258,445
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		20,970	20,892	20,911	20,890	20,802	20,792	20,721	20,727	20,726	20,652	20,615	20,554	249,252
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		20,970	20,892	20,911	20,890	20,802	20,792	20,721	20,727	20,726	20,652	20,615	20,554	249,252

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Cliff Perret Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount

October 1997 - September 1998
Returns on Capital Investments, Depreciation and Taxes
For Project Low NOx Burners, Crid 6 & 7

P E s 1236 & 1242

(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Restoration		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-as-Service/Depreciation Base	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582	16,705,582
3	Less: Accumulated Depreciation (B)	(1,532,319)	(1,607,495)	(1,645,083)	(1,682,671)	(1,720,259)	(1,757,847)	(1,795,435)	(1,833,023)	(1,870,611)	(1,908,199)	(1,945,787)	(1,983,375)	(1,983,375)	
4	CWP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	15,173,263	15,135,675	15,060,087	15,022,911	14,985,323	14,947,735	14,910,147	14,872,559	14,834,971	14,797,383	14,759,795	14,722,207	14,722,207	
6	Average Net Investment		15,154,469	15,116,881	15,079,293	15,041,705	15,004,117	14,966,529	14,928,941	14,891,353	14,853,765	14,816,177	14,778,589	14,741,001	
7	Returns on Average Net Investment		90,593	90,369	90,144	89,919	89,695	89,470	89,245	89,021	88,796	88,571	88,346	88,122	1,072,291
a	Equity Component (Grossed Up For Taxes (C))		44,372	44,262	44,152	44,042	43,932	43,822	43,712	43,602	43,492	43,382	43,272	43,162	525,204
b	Debt Component (Line 6 x 3.5137% x 1/12)		37,588	37,588	37,588	37,588	37,588	37,588	37,588	37,588	37,588	37,588	37,588	37,588	451,056
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		172,553	172,219	171,884	171,549	171,215	170,880	170,545	170,211	169,876	169,541	169,206	168,872	2,048,551
a	Recoverable Costs Allocated to Energy		172,553	172,219	171,884	171,549	171,215	170,880	170,545	170,211	169,876	169,541	169,206	168,872	2,048,551
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9615130	0.9599410	0.9627210	0.9636800	0.9616150	0.9630620	0.9617050	0.9640080	0.9631890	0.9631890	0.9644190	0.9646630	0.9637830	
11	Demand Jurisdictional Factor	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	
12	Real Energy-Related Recoverable Costs (E)	166,151	165,552	165,708	165,550	164,873	164,798	164,244	164,314	164,314	164,314	163,737	163,455	162,984	1,975,680
13	Real Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)	166,151	165,552	165,708	165,550	164,873	164,798	164,244	164,314	164,314	164,314	163,737	163,455	162,984	1,975,680

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount
October 1997 - September 1998

Return on Capital Investments, Depreciation and Taxes

For Project CEMs-Crest 1, 4-7, Scholz 1, Smith 1 & 2, Duval

P.E.s 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1459, 1460, 1558
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314	5,034,314
3	Less Accumulated Depreciation (B)	(365,083)	(375,593)	(386,103)	(396,613)	(407,123)	(417,633)	(428,143)	(438,653)	(449,163)	(459,673)	(470,183)	(480,693)	(491,203)	(491,203)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	4,669,231	4,658,721	4,648,211	4,637,701	4,627,191	4,616,681	4,606,171	4,595,661	4,585,151	4,574,641	4,564,131	4,553,621	4,543,111	4,543,111
6	Average Net Investment		4,663,976	4,653,466	4,642,956	4,632,446	4,621,936	4,611,426	4,600,916	4,590,406	4,579,896	4,569,386	4,558,876	4,548,366	4,548,366
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		27,881	27,818	27,756	27,693	27,630	27,567	27,504	27,441	27,379	27,316	27,253	27,190	330,428
	b Debt Component (Line 6 x 3.5137% x 1/12)		13,656	13,625	13,595	13,564	13,533	13,502	13,471	13,441	13,410	13,379	13,348	13,318	161,842
8	Investment Expenses		10,510	10,510	10,510	10,510	10,510	10,510	10,510	10,510	10,510	10,510	10,510	10,510	126,120
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		1,660	1,660	1,660	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	1,618	19,542
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		53,707	53,613	53,521	53,385	53,291	53,197	53,103	53,010	52,917	52,823	52,729	52,636	637,932
	a Recoverable Costs Allocated to Energy		53,707	53,613	53,521	53,385	53,291	53,197	53,103	53,010	52,917	52,823	52,729	52,636	637,932
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9615530	0.9599410	0.9627210	0.9636800	0.9616150	0.9630620	0.9617050	0.9640080	0.9659080	0.9644190	0.9646630	0.9637830	0.9631890
11	Demand Jurisdictional Factor		0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890
12	Retail Energy-Related Recoverable Costs (E)		51,714	51,537	51,598	51,598	51,517	51,304	51,141	51,174	51,185	51,015	50,937	50,801	615,241
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		51,714	51,537	51,598	51,598	51,317	51,304	51,141	51,174	51,185	51,015	50,937	50,801	615,241

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Includes Retirement of \$50,000 and Cost of Removal of \$5,000 in August 1997
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Return on Capital Investments, Depreciation and Taxes
For Project Sub Contam. Mobile Groundwater Treat. Sys.
P. E. 1007
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	
3	Less: Accumulated Depreciation (B)	(8,848)	(9,155)	(9,462)	(9,769)	(10,076)	(10,383)	(10,690)	(10,997)	(11,304)	(11,611)	(11,918)	(12,225)	(12,532)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	122,800	122,493	122,186	121,879	121,572	121,265	120,958	120,651	120,344	120,037	119,730	119,423	119,116	
6	Average Net Investment		122,647	122,340	122,033	121,726	121,419	121,112	120,805	120,498	120,191	119,884	119,577	119,270	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		733	731	730	728	726	724	722	720	719	717	715	713	8,678
b	Debt Component (Line 6 x 3.5137% x 1/12)		359	358	357	356	356	355	354	353	352	351	350	349	4,250
8	Investment Expenses														
a	Depreciation		307	307	307	307	307	307	307	307	307	307	307	307	3,684
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,399	1,396	1,394	1,391	1,389	1,386	1,383	1,380	1,378	1,375	1,372	1,369	16,612
a	Recoverable Costs Allocated to Energy		108	107	107	107	107	107	106	106	106	106	106	105	1,278
b	Recoverable Costs Allocated to Demand		1,291	1,289	1,287	1,284	1,282	1,279	1,277	1,274	1,272	1,269	1,266	1,264	15,334
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		104	103	103	103	103	103	102	102	103	102	102	101	1,231
13	Retail Demand-Related Recoverable Costs (F)		1,243	1,242	1,240	1,237	1,235	1,232	1,230	1,227	1,225	1,222	1,219	1,217	14,769
14	Total Juris. Recoverable Costs (Lines 12 + 13)		1,347	1,345	1,343	1,340	1,338	1,335	1,332	1,329	1,328	1,324	1,321	1,318	16,000

Notes.

- (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Return on Capital Investments, Depreciation and Taxes
For Project Crest Cooling Tower Cell
P E 1232
(in Dollars)

Line	Description	Beginning Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments:														
a	Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Returns		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service Depreciation Base	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659	906,659
3	Less: Accumulated Depreciation (B)	(117,483)	(119,523)	(121,563)	(123,603)	(125,643)	(127,683)	(129,723)	(131,763)	(133,803)	(135,843)	(137,883)	(139,923)	(141,963)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	789,176	787,136	785,096	783,056	781,016	778,976	776,936	774,896	772,856	770,816	768,776	766,736	764,696	764,696
6	Average Net Investment		788,156	786,116	784,076	782,036	779,996	777,956	775,916	773,876	771,836	769,796	767,756	765,716	
7	Return on Average Net Investment		4,712	4,699	4,687	4,675	4,663	4,651	4,638	4,626	4,614	4,602	4,590	4,577	55,734
a	Equity Component Grossed Up For Taxes (C)		2,308	2,307	2,296	2,290	2,284	2,278	2,272	2,266	2,260	2,254	2,248	2,242	27,300
b	Debt Component (Line 6 x 3.5137% x 1/12)		2,404	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	24,480
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		9,060	9,041	9,023	9,005	8,987	8,969	8,950	8,932	8,914	8,896	8,878	8,859	107,514
a	Recoverable Costs Allocated to Energy		697	695	694	693	691	690	688	687	686	684	683	681	8,269
b	Recoverable Costs Allocated to Demand		8,363	8,346	8,329	8,312	8,296	8,279	8,262	8,245	8,228	8,212	8,195	8,178	99,245
10	Energy Jurisdictional Factor		0.96153	0.95994	0.96271	0.96368	0.96161	0.96306	0.96170	0.96400	0.96590	0.96441	0.96463	0.96378	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		671	668	669	669	665	665	663	663	664	661	660	657	7,975
13	Retail Demand-Related Recoverable Costs (F)		8,055	8,039	8,022	8,006	7,991	7,974	7,958	7,941	7,925	7,910	7,893	7,877	95,591
14	Total Juris. Recoverable Costs (Lines 12 - 13)		8,726	8,707	8,691	8,675	8,656	8,639	8,621	8,604	8,589	8,571	8,553	8,534	103,566

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 (line loss multiplier)
- (F) Line 9b x Line 11

Card Peretz Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Returns on Capital Investments, Depreciation and Taxes
For Project Crut 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323
3	Less: Accumulated Depreciation (B)	(22,271)	(22,925)	(23,645)	(24,332)	(25,019)	(25,706)	(26,393)	(27,080)	(27,767)	(28,454)	(29,141)	(29,828)	(30,515)	(30,515)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investments (Lines 2 - 3 - 4)	283,052	282,365	281,678	280,991	280,304	279,617	278,930	278,243	277,556	276,869	276,182	275,495	274,808	274,808
6	Average Net Investment		282,709	282,022	281,335	280,648	279,961	279,274	278,587	277,900	277,213	276,526	275,839	275,152	275,152
7	Return on Average Net Investment		1,690	1,686	1,682	1,678	1,674	1,669	1,665	1,661	1,657	1,653	1,649	1,645	20,009
	a Equity Component Grossed Up For Taxes (C)		828	826	824	822	820	818	816	814	812	810	808	806	9,804
	b Debt Component (Line 6 x 3.5137% x 1/12)		687	687	687	687	687	687	687	687	687	687	687	687	8,244
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Deamortement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,205	3,199	3,193	3,187	3,181	3,174	3,168	3,162	3,156	3,150	3,144	3,138	38,057
	a Recoverable Costs Allocated to Energy		247	246	246	245	244	244	244	243	243	242	242	241	2,928
	b Recoverable Costs Allocated to Demand		2,958	2,953	2,947	2,942	2,936	2,930	2,924	2,919	2,913	2,908	2,902	2,897	35,129
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.964641	0.965602	0.966562	0.967523	0.968484	0.969445	0.970406	0.971367	0.971367
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Retail Energy-Related Recoverable Costs (E)		238	236	237	236	236	235	235	235	235	234	234	233	2,824
13	Retail Demand-Related Recoverable Costs (F)		7,849	7,844	7,839	7,834	7,828	7,822	7,816	7,812	7,806	7,801	7,795	7,790	33,836
14	Total Juris. Recoverable Costs (Lines 12 + 13)		3,087	3,080	3,076	3,070	3,064	3,057	3,051	3,047	3,041	3,035	3,029	3,023	36,660

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.57% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Genl. Partner Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Return on Capital Investments, Depreciation and Taxes
For Project Crut Diesel Fuel Oil Remediation
P E 1270
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955
3	Less: Accumulated Depreciation (B)	(4,155)	(4,263)	(4,371)	(4,479)	(4,587)	(4,695)	(4,803)	(4,911)	(5,019)	(5,127)	(5,235)	(5,343)	(5,451)	(5,451)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investments (Lines 2 - 3 - 4)	43,800	43,692	43,584	43,476	43,368	43,260	43,152	43,044	42,936	42,828	42,720	42,612	42,504	42,504
6	Average Net Investment		43,746	43,638	43,530	43,422	43,314	43,206	43,098	42,990	42,882	42,774	42,666	42,558	42,558
7	Return on Average Net Investment														
	a Equity Component Grossed Up For Taxes (C)		262	261	260	260	259	258	258	257	256	256	255	254	3,096
	b Debt Component (Line 6 x 3.5137% x 1/12)		128	128	127	127	127	127	126	126	126	125	125	125	1,517
8	Investment Expenses		108	108	108	108	108	108	108	108	108	108	108	108	1,296
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disarmament		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		498	497	495	495	494	493	492	491	490	489	488	487	5,909
	a Recoverable Costs Allocated to Energy		38	38	38	38	38	38	38	38	38	38	38	37	455
	b Recoverable Costs Allocated to Demand		460	459	457	457	456	455	454	453	452	451	450	450	5,454
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	0.963189
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Retail Energy-Related Recoverable Costs (E)		37	37	37	37	37	37	37	37	37	37	37	36	443
13	Retail Demand-Related Recoverable Costs (F)		443	442	440	440	439	438	437	436	435	434	433	433	5,250
14	Total Juris. Recoverable Costs (Lines 12 - 13)		480	479	477	477	476	475	474	473	472	471	470	469	5,693

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Return on Capital Investments, Depreciation and Taxes
For Project Crest Bulk Tanker Unload Sec Costam Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less Accumulated Depreciation (B)	(7,333)	(7,561)	(7,789)	(8,017)	(8,245)	(8,473)	(8,701)	(8,929)	(9,157)	(9,385)	(9,613)	(9,841)	(10,069)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	94,162	93,934	93,706	93,478	93,250	93,022	92,794	92,566	92,338	92,110	91,882	91,654	91,426	
6	Average Net Investment		94,048	93,820	93,592	93,364	93,136	92,908	92,680	92,452	92,224	91,996	91,768	91,540	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		562	561	559	558	557	555	554	553	551	550	549	547	6,656
b	Debt Component (Line 6 x 3.5137% x 1/12)		275	275	274	273	273	272	271	271	270	269	269	268	3,260
8	Investment Expenses														
a	Depreciation		228	228	228	228	228	228	228	228	228	228	228	228	2,736
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		1,065	1,064	1,061	1,059	1,058	1,055	1,053	1,052	1,049	1,047	1,046	1,043	12,652
a	Recoverable Costs Allocated to Energy		82	82	82	81	81	81	81	81	81	81	80	80	973
b	Recoverable Costs Allocated to Demand		983	982	979	978	977	974	972	971	968	966	966	963	11,679
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		79	79	79	78	78	78	78	78	78	78	77	77	937
13	Retail Demand-Related Recoverable Costs (F)		947	946	943	942	941	938	936	935	932	930	930	928	11,248
14	Total Juris. Recoverable Costs (Lines 12 - 13)		1,026	1,025	1,022	1,020	1,019	1,016	1,014	1,013	1,010	1,008	1,007	1,005	12,185

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Gold Partner Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Returns on Capital Investments, Depreciation and Taxes
For Project: Great W.W. Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543
3	Less: Accumulated Depreciation (B)	(4,622)	(4,756)	(4,890)	(5,024)	(5,158)	(5,292)	(5,426)	(5,560)	(5,694)	(5,828)	(5,962)	(6,096)	(6,230)	(6,230)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	54,921	54,787	54,653	54,519	54,385	54,251	54,117	53,983	53,849	53,715	53,581	53,447	53,313	53,313
6	Average Net Investment		54,854	54,720	54,586	54,452	54,318	54,184	54,050	53,916	53,782	53,648	53,514	53,380	53,380
7	Returns on Average Net Investment		328	327	326	326	325	324	323	322	322	321	320	319	3,383
	a Equity Component Grossed Up For Taxes (C)		161	160	160	159	159	159	158	158	157	157	157	156	1,901
	b Debt Component (Line 6 x 3.5137% x 1/12)		134	134	134	134	134	134	134	134	134	134	134	134	1,608
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		623	621	620	619	618	617	615	614	613	612	611	609	7,392
	a Recoverable Costs Allocated to Energy		48	48	48	48	48	47	47	47	47	47	47	47	569
	b Recoverable Costs Allocated to Demand		575	573	572	571	570	570	568	567	566	565	564	562	6,823
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.963189	0.964419	0.964663	0.963783	0.963189
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Retail Energy-Related Recoverable Costs (E)		46	46	46	46	46	45	45	45	45	45	45	45	545
13	Retail Demand-Related Recoverable Costs (F)		554	552	551	550	549	549	547	546	545	544	543	541	6,571
14	Total (Lines 9a x Line 10 + 10b x Line 11)		600	598	597	596	595	594	592	591	590	589	588	586	7,116

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 + 10b x Line 11
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Return on Capital Investments, Depreciation and Taxes
For Project Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (B)	(153,140)	(159,401)	(165,662)	(171,923)	(178,184)	(184,445)	(190,706)	(196,967)	(203,228)	(209,489)	(215,750)	(222,011)	(228,272)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	2,629,460	2,623,199	2,616,938	2,610,677	2,604,416	2,598,155	2,591,894	2,585,633	2,579,372	2,573,111	2,566,850	2,560,589	2,554,328	
6	Average Net Investment		2,626,330	2,620,069	2,613,808	2,607,547	2,601,286	2,595,025	2,588,764	2,582,503	2,576,242	2,569,981	2,563,720	2,557,459	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		15,700	15,663	15,625	15,588	15,550	15,513	15,476	15,438	15,401	15,363	15,326	15,288	185,931
b	Debt Component (Line 6 x 3.5137% x 1/12)		7,690	7,672	7,653	7,635	7,617	7,598	7,580	7,562	7,543	7,525	7,507	7,488	91,070
8	Investment Expenses														
a	Depreciation		6,261	6,261	6,261	6,261	6,261	6,261	6,261	6,261	6,261	6,261	6,261	6,261	75,132
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		29,651	29,596	29,539	29,484	29,428	29,372	29,317	29,261	29,205	29,149	29,094	29,037	352,133
a	Recoverable Costs Allocated to Energy		2,281	2,277	2,272	2,268	2,264	2,259	2,255	2,251	2,247	2,242	2,238	2,234	27,088
b	Recoverable Costs Allocated to Demand		27,370	27,319	27,267	27,216	27,164	27,113	27,062	27,010	26,958	26,907	26,856	26,803	325,045
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		2,196	2,189	2,190	2,189	2,180	2,179	2,172	2,173	2,173	2,165	2,162	2,156	26,124
13	Retail Demand-Related Recoverable Costs (F)		26,362	26,313	26,263	26,214	26,164	26,115	26,066	26,016	25,966	25,917	25,867	25,816	313,079
14	Total Juris. Recoverable Costs (Lines 12 - 13)		28,558	28,502	28,453	28,403	28,344	28,294	28,238	28,189	28,139	28,082	28,029	27,972	339,203

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Description and reason for 'Other' adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount:
October 1997 - September 1998
Returns on Capital Investments, Depreciation and Taxes
For Project South Waste Water Treatment Facility
P E 1466
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200
3	Less Accumulated Depreciation (B)	(15,065)	(15,459)	(15,853)	(16,247)	(16,641)	(17,035)	(17,429)	(17,823)	(18,217)	(18,611)	(19,005)	(19,399)	(19,793)	(19,793)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	160,135	159,741	159,347	158,953	158,559	158,165	157,771	157,377	156,983	156,589	156,195	155,801	155,407	155,407
6	Average Net Investment		159,938	159,544	159,150	158,756	158,362	157,968	157,574	157,180	156,786	156,392	155,998	155,604	155,604
7	Return on Average Net Investment		956	954	951	949	947	944	942	940	937	935	933	930	11,318
	a Equity Component Grossed Up For Taxes (C)		468	467	466	465	464	463	461	460	459	458	457	456	5,544
	b Debt Component (Line 6 x 3.5137% x 1.12)		394	394	394	394	394	394	394	394	394	394	394	394	4,728
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disposalment		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		1,818	1,815	1,811	1,808	1,805	1,801	1,797	1,794	1,790	1,787	1,784	1,780	21,590
	a Recoverable Costs Allocated to Energy		140	140	139	139	139	139	138	138	138	137	137	137	1,661
	b Recoverable Costs Allocated to Demand		1,678	1,675	1,672	1,669	1,666	1,662	1,659	1,656	1,652	1,650	1,647	1,643	19,929
10	Energy Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
11	Demand Jurisdictional Factor		135	135	134	134	134	134	133	133	133	132	132	132	1,601
12	Retail Energy-Related Recoverable Costs (E)		1,616	1,613	1,610	1,608	1,605	1,601	1,598	1,595	1,591	1,589	1,586	1,583	19,195
13	Retail Demand-Related Recoverable Costs (F)		1,751	1,748	1,744	1,742	1,739	1,735	1,731	1,728	1,724	1,721	1,718	1,715	20,796
14	Total Juris. Recoverable Costs (Lines 12 + 13)														

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Class (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Returns on Capital Investments, Depreciation and Taxes
For Project Darned Ash Management Project
P E 1535
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Chargebacks to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-to-Service Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469
3	Less: Accumulated Depreciation (B)	(1,069,945)	(1,131,575)	(1,162,366)	(1,193,173)	(1,223,980)	(1,254,787)	(1,285,594)	(1,316,401)	(1,347,208)	(1,378,015)	(1,408,822)	(1,439,629)	(1,470,436)	(1,501,243)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 - 4)	12,172,524	12,110,910	12,080,103	12,049,296	12,018,489	11,987,682	11,956,875	11,926,068	11,895,261	11,864,454	11,833,647	11,802,840	11,772,033	11,741,226
6	Average Net Investment		12,157,121	12,126,314	12,095,507	12,064,700	12,033,893	12,003,086	11,972,279	11,941,472	11,910,665	11,879,858	11,849,051	11,818,244	11,787,437
7	Returns on Average Net Investment		72,675	72,491	72,307	72,123	71,939	71,754	71,570	71,386	71,202	71,018	70,834	70,649	70,465
a	Equity Component (Grossed Up For Taxes (C))		33,396	33,506	33,416	33,325	33,235	33,145	33,055	32,965	32,874	32,784	32,694	32,604	32,514
b	Debt Component (Line 6 x 3.5117% x 1/12)		39,279	38,985	38,891	38,797	38,703	38,609	38,515	38,421	38,327	38,233	38,139	38,045	37,951
8	Investment Expenses		27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584	27,584
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Demonstration		3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223
d	Property Taxes		38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455	38,455
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		177,533	177,259	176,985	176,711	176,437	176,163	175,889	175,615	175,341	175,067	174,793	174,519	174,245
a	Recoverable Costs Allocated to Energy		13,656	13,635	13,614	13,593	13,572	13,551	13,530	13,509	13,488	13,467	13,446	13,425	13,404
b	Recoverable Costs Allocated to Demand		163,877	163,624	163,371	163,118	162,865	162,612	162,359	162,106	161,853	161,600	161,347	161,094	160,841
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963480	0.964239	0.965000	0.965761	0.966522	0.967283	0.968044	0.968805	0.969566	0.970327
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Real Energy-Related Recoverable Costs (E)		13,149	13,107	13,125	13,036	12,947	12,857	12,767	12,677	12,587	12,497	12,407	12,317	12,227
13	Real Demand-Related Recoverable Costs (F)		157,845	157,601	157,357	157,113	156,869	156,625	156,381	156,137	155,893	155,649	155,405	155,161	154,917
14	Total Juris. Recoverable Costs (Lines 12 - 13)		170,994	170,708	170,482	170,151	169,814	169,477	169,140	168,803	168,466	168,129	167,792	167,455	167,118

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
 (D) Description and reason for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 line loss multiplier
 (F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998

Returns on Capital Investments, Depreciation and Taxes
For Project Underground Fuel Tank Replacements
P E 4397
(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Expenditures/ Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919	457,919
3	Less Accumulated Depreciation (B)	(40,239)	(41,689)	(43,139)	(44,589)	(46,039)	(47,489)	(48,939)	(50,389)	(51,839)	(53,289)	(54,739)	(56,189)	(57,639)	(57,639)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	417,680	416,230	414,780	413,330	411,880	410,430	408,980	407,530	406,080	404,630	403,180	401,730	400,280	400,280
6	Average Net Investment		416,955	415,505	414,055	412,605	411,155	409,705	408,255	406,805	405,355	403,905	402,455	401,005	401,005
7	Returns on Average Net Investment		2,493	2,484	2,475	2,467	2,458	2,449	2,441	2,432	2,423	2,415	2,406	2,397	29,340
	a Equity Component Granted Up For Taxes (C)		1,221	1,217	1,212	1,208	1,204	1,200	1,195	1,191	1,187	1,183	1,178	1,174	14,370
	b Debt Component (Line 6 x 5.137% x 1/12)		1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	1,450	17,400
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Disallowment		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		5,164	5,151	5,137	5,125	5,112	5,099	5,086	5,073	5,060	5,048	5,034	5,021	61,110
	a Recoverable Costs Allocated to Energy		397	396	395	394	393	392	391	390	389	388	387	386	4,698
	b Recoverable Costs Allocated to Demand		4,767	4,755	4,742	4,731	4,719	4,707	4,695	4,683	4,671	4,660	4,647	4,635	56,412
10	Energy Jurisdictional Factor		0.963189	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		382	381	381	380	378	378	377	376	376	375	374	373	4,531
12	Retail Energy-Related Recoverable Costs (E)		4,592	4,580	4,567	4,557	4,545	4,534	4,522	4,511	4,499	4,488	4,476	4,464	54,335
13	Retail Demand-Related Recoverable Costs (F)		4,974	4,961	4,948	4,937	4,923	4,912	4,899	4,887	4,875	4,863	4,850	4,837	58,866
14	Total Juris. Recoverable Costs (Lines 12 + 13)														

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line loss multiplier
(F) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
October 1997 - September 1998
Return on Capital Investments, Depreciation and Taxes
For Project SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	October	November	December	January	February	March	April	May	June	July	August	September	End of Period Amount
1	Investments														
a	Expenditures-Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	(373,073)	(357,392)	(341,340)	(325,515)	(325,966)	(326,449)	(326,851)	(327,412)	(327,897)	(328,631)	(329,471)	(330,324)	(330,990)	
3	Less: Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 - 4)	(373,073)	(357,392)	(341,340)	(325,515)	(325,966)	(326,449)	(326,851)	(327,412)	(327,897)	(328,631)	(329,471)	(330,324)	(330,990)	
6	Average Net Investment		(365,232)	(349,366)	(333,427)	(325,741)	(326,208)	(326,650)	(327,132)	(327,655)	(328,264)	(329,051)	(329,898)	(330,657)	
7	Return on Average Net Investment														
a	Equity Component Grossed Up For Taxes (C)		(2,183)	(2,089)	(1,993)	(1,947)	(1,950)	(1,953)	(1,956)	(1,959)	(1,962)	(1,967)	(1,972)	(1,977)	(23,908)
b	Debt Component (Line 6 x 3.5137% x 1/12)		(1,069)	(1,023)	(976)	(954)	(955)	(956)	(958)	(959)	(961)	(963)	(966)	(968)	(11,708)
8	Investment Expenses														
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		(15,681)	(16,052)	(15,824)	451	483	402	561	485	734	840	853	666	(42,083)
9	Total System Recoverable Expenses (Lines 7 - 8)		(18,933)	(19,164)	(18,793)	(2,450)	(2,422)	(2,507)	(2,353)	(2,433)	(2,189)	(2,090)	(2,085)	(2,279)	(77,699)
a	Recoverable Costs Allocated to Energy		(18,933)	(19,164)	(18,793)	(2,450)	(2,422)	(2,507)	(2,353)	(2,433)	(2,189)	(2,090)	(2,085)	(2,279)	(77,699)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.961553	0.959941	0.962721	0.963680	0.961615	0.963062	0.961705	0.964008	0.965908	0.964419	0.964663	0.963783	
11	Demand Jurisdictional Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	
12	Retail Energy-Related Recoverable Costs (E)		(18,231)	(18,422)	(18,118)	(2,364)	(2,332)	(2,418)	(2,266)	(2,349)	(2,117)	(2,018)	(2,014)	(2,200)	(74,849)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Juris. Recoverable Costs (Lines 12 + 13)		(18,231)	(18,422)	(18,118)	(2,364)	(2,332)	(2,418)	(2,266)	(2,349)	(2,117)	(2,018)	(2,014)	(2,200)	(74,849)

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628002)
- (D) Emission Allowance Expense
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

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Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Air Quality Assurance Testing
PE 1006**

Description:

Audit test trailer with associated support equipment to conduct Relative Accuracy Audits (RATA's) on the Continued Emission Monitoring Systems (CEM's) as required by the 1990 Clean Air Act Amendments

Accomplishments:

All RATA's have been performed in a timely and cost-effective manner and provided assurance of CEMs performance

Project-to-Date: \$239,115

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist 5, 6 & 7 Precipitator Projects
PE's 1119, 1216, 1243

Description:

These projects are necessary to improve particulate removal capabilities from the burning of low sulfur coal. The larger precipitators and increased collection areas improve particulate collection efficiency.

Accomplishments:

No visible emission violations have occurred since installation and opacity has been substantially reduced. The precipitators have functioned successfully in burning low sulfur coal.

Project-to-Date: \$24,440,825

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist 7 Flue Gas Conditioning
PE 1228**

Description:

Injection of sulfur trioxide into the flue gas to improve particulate removal and improve the collection characteristics of fly ash.

Accomplishments:

System has proven effective in enhanced particulate removal in precipitators.

Project-to-Date: \$2,179,245

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Low Nox Burners, Crist 6 & 7
PE's 1236, 1242**

Description:

These are unique burners installed to decrease the quantities of NOx which is formed in the combustion process. This equipment is a requirement of the 1990 Clean Air Act Amendments.

Accomplishments:

System has proven effective in reduced NOx emissions

Project-to-Date: \$16,705,582

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: CEMs - Crist 1, 4-7, Scholz 1, Smith 1 & 2, Daniel
PE's 1164, 1240, 1245, 1286, 1289, 1290, 1323, 1459, 1460, 1558**

Description:

This equipment is dilution extraction continuous emission monitors that measure concentrations of sulfur dioxide (SO₂) and nitrogen oxides (NO_x) in the flue gas. Additionally, opacity and flow monitors were also installed. All monitors were installed pursuant to the 1990 Clean Air Act Amendments.

Accomplishments:

The systems at both Gulf and Mississippi Power have successfully exceeded all quality assurance/quality control (QA/QC) audits as required by the 1990 Clean Air Act Amendments.

Project-to-Date: \$5,084,314

Progress Summary: In-Service, except Crist 6 & 7 Flow Monitor Upgrade which is projected to go in-service in May, 1997.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Substation Contamination Mobile Groundwater Treatment System
PE 1007**

Description:

The capital purchase was the result of Gulf's decision to purchase a previously leased treatment system which proved effective in contaminated groundwater treatment. The direct purchase of this system resulted in a reduction in project expenditures.

Accomplishments:

System has proven effective in groundwater remediation at reduced costs.

Project-to-Date: \$131,648

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist Cooling Tower Cell
PE 1232**

Description:

Pollution control device which allows condenser cooling water to be continually reinjected into the condenser. The cooling tower function limits water discharge temperatures to meet National Pollution Discharge Elimination System (NPDES) requirements

Accomplishments:

The additional cooling tower cell has effectively enhanced temperature discharge compliance limits as required by the Industrial Waste Water Permit

Project-to-Date: \$906,659

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist 1-5 Dechlorination
PE 1248**

Description:

State and Federal NPDES permits require significant reductions in chlorine discharge from the plant. This equipment injects sulfur trioxide (SO₃) into the cooling water canal to chemically eliminate the residual chlorine present in discharge water

Accomplishments:

The system has been effective in maintaining chlorine discharge limits

Project-to-Date: \$305,323

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist Diesel Fuel Oil Remediation
PE 1270**

Description:

Installation of monitor wells in the vicinity of storage tank systems to determine if groundwater contamination was present. The project included installation of an impervious cap to prevent potential migration of contaminants to surface or groundwaters.

Accomplishments:

This activity was effective.

Project-to-Date: \$47,955

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist Bulk Tanker Unloading Secondary Containment
PE 1271**

Description:

This project was necessary to address deficiencies identified during the August 1992 Environmental Audit of Plant Crist and will minimize the potential risk of an uncontrolled discharge of pollutants into the waters of the United States. It is also expected to be a new requirement of the Federal Spill Prevention Control and Countermeasures Regulations presently under revision.

Accomplishments:

Unloading secondary containment complies with regulatory requirements

Project-to-Date: \$101,495

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Crist IWW Sampling System
PE 1275**

Description:

The 1993 revision to the plant's wastewater discharge permit moved the compliance point from the end of the discharge canal to a point upstream of Thompson's Bayou. To allow for this sample point modification, a dock with access was constructed in the discharge canal. The work includes a small building for the needed monitoring and sampling equipment.

Accomplishments:

Dock is complete and sampling events are collected at the required compliance point

Project-to-Date: \$59,543

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Smith Stormwater Collection System
PE 1446**

Description:

The National Pollution Discharge Elimination System (NPDES) requires that industrial facilities install stormwater management systems in order to prevent the unpermitted discharge of contaminated stormwater runoff to the surface waters of the United States

Accomplishments:

No unpermitted discharges have occurred since system installation

Project-to-Date: \$2,782,600

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Smith Waste Water Treatment Facility
PE 1466**

Description:

The system replaced the existing septic tank system installed in the early 1960's. The new system is designed to provide secondary treatment of raw sewage and domestic waste from the plant proper. The treatment will include aeration, chlorination, and dechlorination of the wastewater prior to discharging into a drain field. This project assures compliance with our industrial waste water permits requirements.

Accomplishments:

Compliance maintained.

Project-to-Date: \$175,200

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Daniel Ash Management Project
PE 1535**

Description:

Provide for a dry ash transport system, lining of the existing bottom ash pond, capping the existing flyash pond and constructing a dry ash storage cell. This project is required to comply with existing groundwater quality standards.

Accomplishments:

No reportable exceedances have occurred since system installation.

Project-to-Date: \$13,242,469

Progress Summary: In-Service.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects**

**Title: Underground Fuel Tank Replacement
PE 4397**

Description:

To provide for the replacement of all of Gulf's underground tanks with new above-ground tanks. The environmental laws regarding underground tanks are becoming more strict in regard to monitoring requirements. The risk of potential discharges of petroleum products which could result in groundwater contamination and subsequent remediation are significantly reduced with the installation of above ground systems

Accomplishments:

Four underground tank systems remain in-service which are scheduled for removal

Project-to-Date: \$457,919

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.1**

Title: Sulfur/Ammonia

Description:

The Crist Unit 7 sulfur trioxide (SO₃) flue gas system allows the injection of SO₃ into the flue gas stream. The addition of sulfur trioxide to the flue gas improves the collection efficiency of the precipitator when burning a low sulfur coal. Ammonia agglomerates the particles, which in turn enhance the collection efficiency of the precipitator.

Accomplishments:

The flue gas injection system has improved the efficiency of the Crist Unit 7 precipitator allowing the unit to burn low sulfur coal in compliance with the Clean Air Act Amendments of 1990. Presently, the coal supply at Crist is of such quality in sulfur content that sulfur injection is not necessary to meet the sulfur dioxide emission requirements of the Clean Air Act Amendments (CAAA). Consequently, Gulf has not projected any expenditures for this program since the availability of the present market is expected to continue.

Fiscal Expenditures: N/A

Progress Summary: Pending

Projections: \$0

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.2**

Title: Air Emission Fees

Description:

These expenses are the annual fees required by the Florida Department of Environmental Protection (FDEP) under Title IV of the Clean Air Act Amendments of 1990

Accomplishments:

Fees have been paid by due dates

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$209,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.3**

Title: Title V

Description:

These are expenses associated with the preparation of the Clean Air Act Amendments Title V permit applications and the subsequent implementation of Title V permits

Accomplishments:

Permit application submitted to the Florida Department of Environmental Protection on June 14, 1996.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$58,005

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.4**

Title: Asbestos Fees

Description:

These are both annual and individual project fees due to the Florida Department of Environmental Protection (FDEP) for asbestos abatement projects. Expenses associated with State asbestos fees.

Accomplishments:

Fees paid as required.

Fiscal Expenditures: N/A

Projections: \$4,128

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.5**

Title: Emission Monitoring

Description:

This program provides quality assurance/quality control testing for CEMs, including Relative Accuracy Test Audits and Linearity Tests as required by the Clean Air Act Amendments of 1990.

Accomplishments:

All systems are in compliance

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$312,063

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.6**

Title: General Water Quality

Description:

These are ongoing activities undertaken pursuant to the Company's Industrial Waste Water (IWW) permit and also include extensive surface and groundwater monitoring studies

Accomplishments:

All activities are on-going and comply with all applicable environmental laws, rules, and regulations. For the ECRC approved Plant Smith CT Soil Contamination Studies, Gulf was successful in convincing FDEP that air treatment for the designed remediation system was unnecessary; air treatment and related air equipment installation, operation and maintenance can significantly increase costs of such systems. Through successful negotiations for the omission of air treatment, Gulf significantly reduced expenses for this project.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$582,539 Projected October 1997-September 1998
\$543,340 Estimated October 1996-September 1997
\$224,764 Actual April 1996-September 1996

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.7**

Title: Groundwater Contamination Investigation

Description:

This project includes sampling and testing to determine possible environmental impacts to groundwater from past herbicide applications at various substation sites

Accomplishments:

All investigations activities comply with environmental laws, rules, and regulations

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$1,305,801

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.8**

Title: State NPDES Administration

Description:

This is the fee that is required by the State Of Florida's National Pollution Discharge Elimination System (NPDES) program administration. The purpose of these fees is the renewal of NPDES permitting at Plant Smith and Scholz.

Accomplishments:

Compliance with fee due dates

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$34,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.9**

Title: Lead & Copper Rule

Description:

These are sampling and analytical costs for lead and copper in drinking water as required by the Florida of Environmental Protection (FDEP) regulations

Accomplishments:

All sampling and analytical protocols are current

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments.

Projections: \$8,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.10**

Title: Environmental Auditing/Assessment

Description:

This program ensures continued compliance with environmental laws, rules, and regulations through auditing and/or assessment of company facilities and operations

Accomplishments:

Audits and assessments accomplished to date have demonstrated compliance with environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$2,106

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.11**

Title: Solid and Hazardous Waste

Description:

This program provides for the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes

Accomplishments:

Gulf has complied with all hazardous and solid wastes regulations

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$254,322

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
October 1997 - September 1998

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.12**

Title: Above Ground Storage Tank Integrity and Secondary Containment Upgrades

Description:

This project is required under the provisions of Chapter 62-762 F A C and includes specifies performance standards applicable to existing field-erected storage tank systems. These performance standards include installation of secondary containment, cathodic protection and tank integrity inspections.

Accomplishments:

Gulf must comply with this rule by January 1, 1999

Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$780,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
October 1997 - September 1998

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Projected Sales at Meter (KWH)	(3) Projected Avg 12 CP at Meter (KW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (KWH)	(7) Projected Avg 12 CP at Generation (KW)	(8) Percentage of KWH Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)
RS, RST	55.052614%	4,207,277,000	872,406.83	1.1019333	1.0766175	4,529,628,046	961,334.14	46.92137%	57.14955%
GS, GST	57.194949%	242,618,000	48,424.06	1.1019255	1.0766135	261,205,814	53,359.71	2.70577%	3.17214%
GSD, GSDT	77.730883%	1,914,121,000	281,107.01	1.1016647	1.0764011	2,060,361,950	309,685.67	21.34281%	18.41024%
LP, LPT	83.217644%	1,582,211,000	217,042.55	1.0601470	1.0444167	1,652,487,591	230,097.01	17.11773%	13.67884%
PX, PXT, RTP	99.981695%	1,004,133,000	114,648.04	1.0313379	1.0235079	1,027,738,058	118,240.87	10.64610%	7.02920%
OS-I, OS-II	296.003708%	71,141,000	2,743.59	1.1020255	1.0766162	76,591,553	3,023.51	0.79339%	0.17974%
OS-III	101.017736%	21,278,000	2,404.52	1.1024447	1.0766529	22,909,020	2,650.85	0.23731%	0.15759%
OS-IV	44.803099%	3,052,000	777.63	1.1024447	1.0766529	3,285,945	857.29	0.03404%	0.05096%
SBS	77.434327%	<u>18,950,000</u>	<u>2,793.65</u>	1.0341119	1.0263949	<u>19,450,183</u>	<u>2,888.95</u>	<u>0.20148%</u>	<u>0.17174%</u>
TOTAL	66.579943%	<u>9,064,781,000</u>	<u>1,542,347.88</u>			<u>9,653,658,160</u>	<u>1,582,138.00</u>	<u>100.00000%</u>	<u>100.00000%</u>

Notes:

- (1) Average 12 CP load factor based on actual 1995 load research data
- (2) Projected KWH sales for the period October 1997 - September 1998
- (3) Calculated: (Col 2) / (8,760 x Col 1), (8,760 hours = the # of hours in one year)
- (4) Based on 1990 demand losses
- (5) Based on 1990 energy losses
- (6) Col 2 x Col 5
- (7) Col 3 x Col 4
- (8) Col 6 / total for Col 6
- (9) Col 7 / total for Col 7

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
October 1997 - September 1998

Rate Class	(1) Percentage of KWH Sales at Generation (%)	(2) Percentage of 12 CP Demand at Generation (%)	(3) Energy- Related Costs	(4) Demand- Related Costs	(5) Total Environmental Costs	(6) Projected Sales at Meter (KWH)	(7) Environmental Cost Recovery Factors (¢/KWH)
RS, RST	46.92137%	57.14955%	2,887,627	2,936,128	5,823,755	4,207,277,000	0.138
GS, GST	2.70577%	3.17214%	166,518	162,972	329,490	242,618,000	0.136
GSD, GSDT	21.34281%	18.41024%	1,313,475	945,848	2,259,323	1,914,121,000	0.118
LP, LPT	17.11773%	13.67884%	1,053,456	702,767	1,756,223	1,582,211,000	0.111
PX, PXT, RTP	10.64610%	7.02920%	655,180	361,134	1,016,314	1,004,133,000	0.101
OS-I, OS-II	0.79339%	0.17974%	48,827	9,234	58,061	71,141,000	0.082
OS-III	0.23731%	0.15759%	14,604	8,096	22,700	21,278,000	0.107
OS-IV	0.03404%	0.05096%	2,095	2,618	4,713	3,052,000	0.154
SBS	0.20148%	0.17174%	12,399	8,823	21,222	18,950,000	0.112
TOTAL	100.00000%	100.00000%	\$6,154,181	\$5,137,620	\$11,291,801	9,064,781,000	0.125

Notes:

- (1) From Form 42-6P, Col 8
- (2) From Form 42-6P, Col 9
- (3) Col 1 x Total Energy \$ from Form 42-1P, line 5
- (4) Col 2 x Total Demand \$ from Form 42-1P, line 5
- (5) Col 3 + Col 4
- (6) Projected KWH sales for the period October 1997 - September 1998
- (7) Col 5 / Col 6 x 100

Schedule 42-1E
Revised 8/4/97

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

Line	Period Amount (\$)
1 Over/(Under) Recovery for the current period (Schedule 42-2E, Line 5)	58,083
2 Interest Provision (Schedule 42-2E, Line 6)	30,604
40 3 Sum of Current Period Adjustments (Schedule 42-2E, Line 10)	<u>0</u>
4 Current Period True-Up Amount to be refunded/(recovered) in the projection period October 1997 - September 1998 (Lines 1 + 2 + 3)	<u><u>88,687</u></u>

Gold Project Company
Environmental Cost Recovery Claim (ECRC)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

Current Period True-Up Amount
(in Dollars)

Line	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	711,708	669,732	\$26,456	800,722	672,931	683,143	661,153	801,028	987,995	1,044,661	1,056,335	871,725	9,791,594
2	90,473	90,473	90,473	90,473	90,473	90,473	90,473	90,474	90,474	90,474	90,475	90,475	1,085,683
3	802,18	760,205	916,929	891,195	763,454	773,616	751,631	891,502	1,078,469	1,135,135	1,146,810	966,200	10,877,277
4	164,332	322,281	584,153	128,477	297,990	71,049	60,901	82,675	146,934	186,194	186,816	151,910	2,383,712
a	712,713	712,550	708,058	713,327	714,590	711,214	695,986	694,363	695,170	693,480	692,256	689,815	8,435,482
b	877,045	1,034,831	1,292,211	841,804	1,012,580	784,263	756,887	777,038	842,104	879,634	879,072	841,725	10,819,194
c	(74,864)	(274,626)	(375,282)	49,391	(249,176)	(110,647)	(5,256)	114,464	236,365	253,501	267,738	124,475	58,083
5	6,891	5,733	4,088	2,904	1,921	956	511	339	738	1,468	2,275	2,780	30,604
6	1,085,683	927,237	567,871	106,204	68,026	(269,702)	(169,866)	(465,084)	(440,755)	(294,126)	(127,631)	51,907	1,085,683
7	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673	525,673
8	(90,473)	(90,473)	(90,473)	(90,473)	(90,473)	(90,473)	(90,473)	(90,473)	(90,474)	(90,474)	(90,475)	(90,475)	(1,085,683)
9	1,452,910	1,093,544	631,877	593,699	255,971	155,807	60,589	84,918	231,547	398,042	377,580	614,360	614,360
10													
11	1,452,910	1,093,544	631,877	593,699	255,971	155,807	60,589	84,918	231,547	398,042	377,580	614,360	614,360

Gold Mining Company
Environmental Cost Recovery (Chase ECR-C)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

Line	Interest Provisions (in Dollars)												End of Period Amount
	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	
1	1,611,356	1,452,910	1,093,544	631,377	993,699	253,971	155,807	60,389	84,918	231,547	398,042	573,580	573,580
2	1,448,019	1,087,811	637,789	590,795	234,050	154,851	60,078	84,379	230,809	396,574	575,305	611,580	611,580
3	3,057,375	2,540,721	1,731,333	1,222,672	847,749	410,822	215,885	143,168	315,727	628,121	973,347	1,189,160	1,189,160
4	1,328,688	1,278,361	860,667	611,336	423,875	205,411	107,943	72,584	157,864	314,061	486,674	594,580	594,580
5	0.054400	0.053800	0.054500	0.059500	0.054500	0.054300	0.057400	0.056200	0.056200	0.056200	0.056200	0.056200	0.056200
6	0.053800	0.054500	0.059500	0.054500	0.054300	0.057400	0.056200	0.056000	0.056000	0.056000	0.056000	0.056000	0.056000
7	0.108200	0.108300	0.114000	0.114000	0.108800	0.111700	0.113600	0.112200	0.112200	0.112200	0.112200	0.112200	0.112200
8	0.054100	0.054150	0.057000	0.057000	0.054400	0.053850	0.056800	0.056100	0.056100	0.056100	0.056100	0.056100	0.056100
9	0.004508	0.004513	0.004750	0.004750	0.004533	0.004654	0.004733	0.004675	0.004675	0.004675	0.004675	0.004675	0.004675
10	5,891	5,733	4,088	2,904	1,921	956	511	339	718	1,468	2,275	2,790	30,684

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period True-Up Amount
 October 1996 - September 1997

Variance Report of O & M Activities
 (in Dollars)

Line	(1) Estimated/ Actual	(2) Original Projection	(3) Variance	
			Amount	Percent
1	Description of O & M Activities			
1	5,000	0	5,000	100.0 %
2	176,950	229,593	(52,643)	(22.9) %
3	49,552	97,989	(48,437)	(49.4) %
4	1,700	5,000	(3,300)	(66.0) %
5	272,636	305,773	(33,137)	(10.8) %
6	375,164	543,340	(168,176)	(31.0) %
7	1,392,127	979,551	412,576	42.1 %
8	49,500	49,500	0	0.0 %
9	7,143	8,127	(984)	(12.1) %
10	3,290	7,230	(3,940)	(54.5) %
11	<u>140,455</u>	<u>180,509</u>	<u>(40,054)</u>	(22.2) %
2	<u>2,473,517</u>	<u>2,406,612</u>	<u>66,905</u>	2.8 %
3	504,138	633,355	(129,217)	(20.4) %
4	1,969,379	1,773,257	196,122	11.1 %

Notes:

Column (1) is the End of Period Totals on Schedule 42-5E

Column (2) is the approved Projected amount in accordance with FPSC Order No PSC-96-1171-FOF-EI

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Griff-Peters Company
Environmental Cost Recovery Claims (ERCs)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

O & M Activities
(in Dollars)

Line	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Actual May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Total	Method of Classification Demanded	Energy	
1 Description of O & M Activities																
1 Sulfur	2,340	0	160	0	0	160	0	2,340	0	0	0	0	5,000		5,000	
2 Air Emission Fees	0	0	0	0	141,990	0	0	0	0	0	35,000	0	176,990		176,990	
3 Title V	3,189	4,697	1,456	3,131	2,745	3,051	4,044	3,239	6,000	6,000	6,000	6,000	49,552		49,552	
4 Admittance Fees	0	200	1,500	0	0	0	0	0	0	0	0	0	1,700		1,700	
5 Emission Monitoring	26,028	15,289	30,896	14,961	23,323	12,617	30,337	20,305	24,665	24,665	24,665	24,665	272,636		272,636	
6 General Water Quality	50,391	74,449	17,458	11,318	8,135	16,060	13,912	19,307	38,747	45,351	39,789	39,647	375,164		375,164	
7 Unconventional Contamination Investigations	1,488	231,210	542,765	59,134	112,142	32,255	6,259	29,777	65,308	99,510	70,992	69,087	1,392,127		1,392,127	
8 State NPDES Administration	0	0	0	34,500	15,000	0	0	0	0	0	0	0	49,500		49,500	
9 Land and Copper Soils	1,644	313	0	2,425	99	0	0	0	666	666	666	664	7,143		7,143	
10 Env Auditing/Assessment	192	1,912	(571)	375	(54)	0	0	0	359	359	359	359	3,290		3,290	
11 General Solid & Hazardous Waste	13,206	6,450	12,776	7,509	3,700	9,585	8,339	10,162	16,662	16,662	16,662	16,662	180,455		180,455	
2 Total of O & M Activities	170,558	334,520	606,440	133,333	309,040	33,228	63,111	55,740	152,407	183,213	193,233	157,684	2,473,512		1,969,379	504,138
3 Recoverable Costs Allocated to Energy	31,357	19,086	32,512	18,092	168,018	15,828	34,601	25,884	30,665	30,665	30,665	30,665	504,138		504,138	
4 Recoverable Costs Allocated to Demand	199,001	314,534	573,928	115,261	141,022	57,900	28,510	59,846	121,742	162,548	128,068	127,019	1,969,379		1,969,379	
5 Actual Energy Administrative Factor	0.9635037	0.9655756	0.9629850	0.9636412	0.9637813	0.9640253	0.9650865	0.9657193	0.9662983	0.9669100	0.9650993	0.9628403				
6 Actual Demand Administrative Factor	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890				
7 Administrative Energy Recoverable Costs (A)	30,448	19,325	31,352	17,499	162,159	15,280	33,440	25,012	29,673	29,630	63,462	29,567	486,827		486,827	
8 Administrative Demand Recoverable Costs (B)	133,884	302,956	552,801	111,008	135,831	55,769	27,461	57,643	117,261	156,564	123,354	122,344	1,826,885		1,826,885	
9 Total Administrative Recoverable Costs for O & M Activities (Lines 7 + 8)	164,332	322,281	584,153	128,512	297,990	71,049	60,901	82,655	146,934	186,194	186,816	151,910	2,383,712		2,383,712	

Notes:
(A) Line 3 x Line 5 x 1.0014 Line loss multiplier
(B) Line 4 x Line 6

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

Variance Report of Capital Investment Projects - Recoverable Costs
(in Dollars)

Description of Investment Projects	(1) Estimated/ Actual	(2) Original Projected	(3) Amount	(4) Variance Percent
1 Air Quality Assurance Testing	47,852	47,852	0	0.0 %
2 Crist 5, 6 & 7 Precipitator Projects	3,061,496	3,111,019	(49,523)	(1.6) %
3 Crist 7 Flue Gas Conditioning	264,732	264,732	0	0.0 %
4 Low NOx Burners, Crist 6 & 7	2,098,109	2,101,120	(3,011)	(0.1) %
5 CEMS - Crist 1, 4-7, 6&7 Upgrade, Scholz 1, Smith 1	635,626	641,795	(6,169)	(1.0) %
5 Sub. Contam. Mobile Groundwater Treat. Sys.	17,006	17,006	0	0.0 %
7 Crist Cooling Tower Cell	110,131	110,131	0	0.0 %
3 Crist 1-5 Dechlorination	38,936	38,936	0	0.0 %
9 Crist Diesel Fuel Oil Remediation	6,046	6,046	0	0.0 %
10 Crist Bulk Tanker Unload Sec Contain Struc	12,946	12,946	0	0.0 %
11 Crist IWW Sampling System	7,565	7,565	0	0.0 %
12 Smith Stormwater Collection System	360,163	360,163	0	0.0 %
13 Smith Waste Water Treatment Facility	22,095	22,095	0	0.0 %
14 Daniel Ash Management Project	2,147,119	2,141,818	5,301	0.2 %
15 Underground Fuel Tank Replacement	61,844	63,168	(1,324)	(2.1) %
16 SO2 Allowances	(150,513)	(37,794)	(112,719)	(298.2) %
Total Investment Projects - Recoverable Costs	8,741,153	8,908,598	(167,445)	(1.9) %
Recoverable Costs Allocated to Energy	6,171,440	6,342,561	(171,121)	(2.7) %
Recoverable Costs Allocated to Demand	2,569,713	2,566,037	3,676	0.1 %

n (1) is the End of Period Totals on Schedule 42-7E

n (2) is the approved Projected amount in accordance with FPSC Order No PSC-96-1171-FOF-EI

n (3) = Column (1) - Column (2)

n (4) = Column (3) / Column (2)

**Coal-Fire Remedial
Environmental Cost Recovery Claims (ERCIC)**
Contributions to Current Period Trust-Fund Account
October 1996 - September 1997

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line	Description of Investment Projects (A)	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount	McClintock Contract Amount	
																ERCIC
1	Construction of Investment Projects (A)	4,177	4,182	4,478	4,951	4,689	4,689	3,473	3,950	3,924	3,899	3,874	3,848	47,852	0	
2	Air Quality Assessment Testing	238,264	237,693	237,122	236,551	235,980	235,410	234,839	234,268	233,697	233,127	232,556	231,985	3,641,096	0	
3	Coal 1, 4 & 7 Precipitator Projects	22,361	22,298	22,234	22,171	22,107	22,043	21,979	21,915	21,851	21,787	21,723	21,659	264,732	0	
4	Low NOx Burners, Coal 6 & 7	177,251	176,682	176,113	175,543	174,973	174,403	173,833	173,263	172,693	172,123	171,553	170,983	2,088,169	0	
5	CEMS - Coal 1, 4, 7, 6 & 7 Upgrade, Schedules 1, 2, 3, 4, 5, 6, 7	52,732	52,669	52,605	52,542	52,478	52,414	52,350	52,286	52,222	52,158	52,094	52,030	635,628	0	
6	Sub-Station, Inside Overheadline Trunk Pys	4,432	4,429	4,426	4,423	4,419	4,416	4,413	4,410	4,407	4,404	4,401	4,398	15,897	0	
7	Coal 1-1 Deacidification	3,279	3,275	3,271	3,267	3,263	3,259	3,255	3,251	3,247	3,243	3,239	3,235	38,978	35,962	
8	Coal 1-1 Deacidification	509	509	509	509	509	509	509	509	509	509	509	509	4,944	3,321	
9	Coal 1-1 Deacidification	1,091	1,088	1,085	1,082	1,079	1,076	1,073	1,070	1,067	1,064	1,061	1,058	11,979	994	
10	Coal 1-1 Deacidification	437	436	435	434	433	432	431	429	427	426	425	424	7,345	4,903	
11	Coal 1-1 Deacidification	38,329	38,285	38,241	38,197	38,153	38,109	38,065	38,021	37,977	37,933	37,889	37,845	332,439	27,704	
12	South Burner's Collection System	1,669	1,677	1,684	1,691	1,697	1,703	1,709	1,715	1,721	1,727	1,733	1,739	22,895	26,304	
13	South Burner's Collection System	188,823	188,551	188,277	188,003	187,729	187,455	187,181	186,907	186,633	186,359	186,085	185,811	1,981,926	863,163	
14	Coal 1-1 Deacidification	4,837	4,839	4,841	4,843	4,845	4,847	4,849	4,851	4,853	4,855	4,857	4,859	61,864	37,689	
15	Underground Fuel Trunk Replacement	42,588	42,583	42,578	42,573	42,568	42,563	42,558	42,553	42,548	42,543	42,538	42,533	428,313	0	
16	SO ₂ Abatement	728,867	727,226	725,585	723,944	722,303	720,662	719,021	717,380	715,739	714,098	712,457	710,816	709,175	2,388,713	6,171,688
17	Recoverable Costs Allocated to Energy	523,152	521,893	520,634	519,375	518,116	516,857	515,598	514,339	513,080	511,821	510,562	509,303	6,171,688	0	
18	Recoverable Costs Allocated to Demand	213,895	213,861	213,827	213,793	213,759	213,725	213,691	213,657	213,623	213,589	213,555	213,521	568,713	0	
19	Rural Energy Incentivized Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Rural Demand Incentivized Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Incentivized Energy Recoverable Costs (B)	504,763	504,675	504,587	504,500	504,412	504,324	504,236	504,148	504,060	503,972	503,884	503,796	6,171,688	0	
22	Incentivized Demand Recoverable Costs (C)	282,358	282,312	282,266	282,220	282,174	282,128	282,082	282,036	281,990	281,944	281,898	281,852	5,615,312	0	
23	Total Incentivized Recoverable Costs for Investment Projects (Lines 19 + 21 + 22)	787,121	787,087	787,053	787,019	786,985	786,951	786,917	786,883	786,849	786,815	786,781	786,747	11,786,600	0	
24	Total Investment Projects - Recoverable Costs	728,867	727,226	725,585	723,944	722,303	720,662	719,021	717,380	715,739	714,098	712,457	710,816	6,171,688	0	
25	Recoverable Costs Allocated to Energy	523,152	521,893	520,634	519,375	518,116	516,857	515,598	514,339	513,080	511,821	510,562	509,303	6,171,688	0	
26	Recoverable Costs Allocated to Demand	213,895	213,861	213,827	213,793	213,759	213,725	213,691	213,657	213,623	213,589	213,555	213,521	568,713	0	
27	Rural Energy Incentivized Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28	Rural Demand Incentivized Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
29	Incentivized Energy Recoverable Costs (B)	504,763	504,675	504,587	504,500	504,412	504,324	504,236	504,148	504,060	503,972	503,884	503,796	6,171,688	0	
30	Incentivized Demand Recoverable Costs (C)	282,358	282,312	282,266	282,220	282,174	282,128	282,082	282,036	281,990	281,944	281,898	281,852	5,615,312	0	
31	Total Incentivized Recoverable Costs for Investment Projects (Lines 27 + 29)	787,121	787,087	787,053	787,019	786,985	786,951	786,917	786,883	786,849	786,815	786,781	786,747	11,786,600	0	

Notes:
(A) Each project's Total System Recoverable Expenses on Schedule G-7E, Line 9
(B) Line 3 of Line 5 + 1 of 14 for less multiplier
(C) Line 4 of Line 4

Qual Energy Company
Environmental Cost Recovery Claims (ECRC)
Calculation of the Current Period True-Up Amount
October 1998 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: Coal 3, 4 & 7 Preconversion Projects
PER 1119, 121A, 1241
(in Dollars)

Line	Investments	Description	Beginning of Period Amount	Actual Oct/87	Actual Nov/87	Actual Dec/87	Actual Jan/88	Actual Feb/88	Actual Mar/88	Actual Apr/88	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments															
a	Expenses/Address															
b	Change in Plan															
c	Retirements															
d	Other (A)															
2	Plant-up-Servicing/Depreciation Base		24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823	24,448,823
3	Less Accumulated Depreciation (B)		(2,606,345)	(2,754,731)	(2,798,824)	(2,842,917)	(2,887,010)	(2,931,103)	(2,975,196)	(3,019,289)	(3,063,382)	(3,107,475)	(3,151,568)	(3,195,661)	(3,239,754)	(3,283,847)
4	CWIP - Non Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 4)		21,842,478	21,694,092	21,650,000	21,607,905	21,565,811	21,523,717	21,481,623	21,439,529	21,397,435	21,355,341	21,313,247	21,271,153	21,229,059	21,186,965
6	Average Net Investment		21,802,234	21,738,141	21,674,048	21,609,955	21,545,862	21,481,769	21,417,676	21,353,583	21,289,489	21,225,395	21,161,301	21,097,207	21,033,113	20,969,019
7	Returns on Average Net Investment															
a	Equity Component (Owned Up For Taxes (C))		130,234	129,971	129,708	129,445	129,182	128,919	128,656	128,393	128,130	127,867	127,604	127,341	127,078	126,815
b	Debt Component (Line 6 x 3.3137% x 1/12)		63,837	63,649	63,462	63,274	63,086	62,898	62,711	62,523	62,336	62,148	61,960	61,772	61,584	61,396
8	Investment Expenses															
a	Depreciation		54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992	54,992
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion		0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101	9,101
e	Other (E)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		194,071	193,970	193,868	193,766	193,664	193,562	193,460	193,358	193,256	193,154	193,052	192,950	192,848	192,746
a	Recoverable Costs Allocated to Energy		194,071	193,970	193,868	193,766	193,664	193,562	193,460	193,358	193,256	193,154	193,052	192,950	192,848	192,746
b	Recoverable Costs Allocated to District		0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Amortization Factor		0.963207	0.963206	0.963205	0.963204	0.963203	0.963202	0.963201	0.963200	0.963199	0.963198	0.963197	0.963196	0.963195	0.963194
11	Distorted Amortization Factor		0.963189	0.963188	0.963187	0.963186	0.963185	0.963184	0.963183	0.963182	0.963181	0.963180	0.963179	0.963178	0.963177	0.963176
12	Retired Energy-Related Recoverable Costs (E)		249,187	249,176	249,165	249,154	249,143	249,132	249,121	249,110	249,099	249,088	249,077	249,066	249,055	249,044
13	Retired Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Amortization Recoverable Costs (Lines 12 + 13)		249,187	249,176	249,165	249,154	249,143	249,132	249,121	249,110	249,099	249,088	249,077	249,066	249,055	249,044

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Returns for Cross Salvage and Other Recoverable and Cost of Removal
(C) Line 6 x 7.1729% x 1/12. Based on DOE of 12% and weighted income tax rate of 28.57% (expressions factor of 1.628002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 base line multiplier
(F) Line 9a x Line 11

Gold Electric Company
Environmental Cost Recovery Claim (ECRC)
Calculations of the Current Period True-Up Amount
- October 1998 - Expires 10/1997

Returns on Capital Investments, Depreciation and Taxes
For Project: Coal #1 (See One Conditioning
in Debar)
P.E. 1728

Line	Description	Beginning of Period Amount	Actual Credits	Actual Intermittent	Actual Discretion	Actual Interest	Actual Expenses	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments														
a	Expenses/Reserve Addition	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Revisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant in Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245
3	Less Accumulated Depreciation (B)	(712,269)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)	(232,163)
4	CRIP - Non-Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2, 3 & 4)	1,466,976	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082	1,947,082
6	Average Net Investment	1,953,534	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631	1,948,631
7	Returns on Average Net Investment														
a	Equity Component (Owned Up Fee Taxes (C))	11,678	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649	11,649
b	Debt Component (Line 6 x 5.5137% x 1/12)	5,720	5,706	5,706	5,691	5,677	5,663	5,648	5,634	5,619	5,605	5,591	5,576	5,562	5,548
8	Investment Expenses														
a	Depreciation	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903
b	Accretion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)	22,301	22,358	22,358	22,314	22,376	22,327	22,383	22,339	22,395	22,352	22,308	22,264	22,221	22,177
a	Recoverable Costs Allocated to Energy	22,301	22,358	22,358	22,314	22,376	22,327	22,383	22,339	22,395	22,352	22,308	22,264	22,221	22,177
b	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Intermittent Factor	0.9632837	0.9653756	0.9653756	0.9629820	0.9654412	0.9627813	0.9648213	0.9650865	0.9657193	0.9662983	0.9669108	0.9675093	0.9680963	0.9686803
11	Demand Intermittent Factor	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890
12	Retail Energy-Related Recoverable Costs (E)	21,517	21,532	21,532	21,422	21,394	21,335	21,318	21,299	21,271	21,242	21,214	21,186	21,158	21,130
13	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Intermittent Recoverable Costs (Lines 12 & 13)	21,517	21,532	21,532	21,422	21,394	21,335	21,318	21,299	21,271	21,242	21,214	21,186	21,158	21,130

Notes:
(A) Description and reasons for other adjustments to net investment for the project
(B) Description of Adjustments to Reserve for Other Salvage and Other Reservations and Cost of Removal
(C) Line 6 x 7.729% x 1/12. Based on ROE of 1.1% and required income tax rate of 38.375% (exemption factor of 1.628902)
(D) Description and reasons for other adjustments to investment expenses for the project
(E) Line 9a x Line 10 x 1.0514 base line multiplier
(F) Line 9b x Line 11

**Gold Project Contaminant
Environmental Cost Recovery Charge (ECRC)**
Calculation of the Current Period Year-By Amount
October 1994 - September 1997

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burners, Cost 6 & 7
P.E. # 1238 and 1242
(in Dollars)

Line	Description	Beginning of Period Adjust	Actual Credits	Actual Debit	Actual Interest	Actual Earnings	Actual Month	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investment costs													
a	Expenditures/Adjustments	4,107	(83,891)			(79,784)								
b	Change to Plan		(83,841)											
c	Revisions													
d	Other (A)													
2	Plant-in-Service/Depreciation Base	18,793,348	18,798,934	18,798,934	18,736,934	18,792,382	18,792,382	18,792,382	18,792,382	18,792,382	18,792,382	18,792,382	18,792,382	
3	Low Accumulated Depreciation (B)	(1,280,754)	(1,118,479)	(1,135,885)	(1,231,339)	(1,208,175)	(1,208,175)	(1,244,379)	(1,381,967)	(1,419,255)	(1,477,143)	(1,484,731)	(1,532,159)	
4	CRTP Non Interest Bearing	0	(23,232)	(23,232)	(23,232)	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2, 3 & 4)	15,484,614	15,457,225	15,439,817	15,478,363	15,414,207	15,384,207	15,347,203	15,322,815	15,256,277	15,258,239	15,310,651	15,175,243	
6	Average Net Investment	15,487,818	15,468,195	15,338,541	15,492,875	15,415,230	15,417,599	15,379,997	15,342,469	15,304,871	15,267,223	15,229,645	15,192,857	
7	Return on Average Net Investment													
a	Equity Component (Line 6 x 11.17% x 1/12)	93,662	93,238	92,842	92,618	92,291	92,166	91,942	91,717	91,492	91,268	91,043	90,818	1,105,215
b	Debt Component (Line 6 x 11.17% x 1/12)	45,875	45,877	45,473	45,363	45,251	45,143	45,115	44,923	44,811	44,702	44,592	44,482	541,239
8	Investment Expenses													
a	Depreciation	17,716	17,777	17,688	17,645	17,641	17,619	17,588	17,588	17,588	17,588	17,588	17,588	451,363
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Disinfectant	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 & 8)	177,213	176,662	176,683	176,624	176,289	176,425	176,563	176,228	176,093	175,750	175,223	174,888	2,098,109
a	Recoverable Costs Allocated to Energy	177,213	176,662	176,683	176,624	176,289	176,425	176,563	176,228	176,093	175,750	175,223	174,888	2,098,109
b	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Adjustment Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Demand Adjustment Factor	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Retail Energy-Related Recoverable Costs (E)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Interrelated Recoverable Costs (Lines 12 & 13)	171,823	170,819	169,726	169,473	169,177	168,868	168,704	168,491	168,268	167,982	167,611	167,241	2,026,361
		171,823	170,819	169,726	169,473	169,177	168,868	168,704	168,491	168,268	167,982	167,611	167,241	2,026,361

Notes:
(A) Description and reason for 'Other' adjustments to net investment for the project
(B) Description of Adjustments to Return on Charge Salvage and Other Recoverable and Cost of Removal
(C) Line 6 x 11.17% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (regulation factor of 1.028002)
(D) Description and reason for 'Other' adjustments to investment expenses for the project
(E) Line 9a x Line 10 x 1.0614 (see line multiplier)
(F) Line 9a x Line 11

Gold-Pepper Company
Environmental Cost Recovery Claims (ECRC)
Calculations of the Current Period True-Up Amount
October 1994 - September 1997

Revenues on Capital Investments, Depreciation and Taxes
For Project: CEMAS Unit 1, 6.7 MB Upgrade, Schedule 1, South 1 & 2, District
P.E.# 1164, 1246, 1245, 1236, 1239, 1239, 1232, 1479, 1460 & 1539
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments														
a	Expenditures Addition		0	0	0	0	0	0	0	200,000	0	0	0	0	0
b	Change to Prior		0	0	0	0	0	0	0	200,000	0	0	0	0	0
c	Revisions		0	0	0	0	0	0	0	50,000	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	1,000	0	0	0	0	0
2	Plant-to-Increase-Depreciation Base														
3	Less Accumulated Depreciation (B)	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314	6,884,314
4	CEMP - Non Interest Bearing	(28,546)	(297,812)	(387,182)	(117,255)	(177,256)	(177,897)	(347,869)	(798,649)	(133,212)	(333,533)	(344,663)	(354,377)	(361,663)	(368,883)
5	Net Investment (Lines 2 - 3 - 4)	4,397,474	4,387,582	4,377,131	4,566,959	4,336,788	4,348,817	4,336,445	4,336,374	4,311,162	4,308,564	4,092,351	4,079,541	4,079,541	4,088,211
6	Average Net Investment		4,592,388	4,582,217	4,572,845	4,561,874	4,551,703	4,541,531	4,531,360	4,518,688	4,703,932	4,693,506	4,684,096	4,674,686	
7	Revenues on Average Net Investment														
a	Equity Component (Based Up For Taxes (C))		27,453	27,392	27,332	27,271	27,210	27,149	27,088	27,027	26,122	26,079	26,037	25,994	138,639
b	Debt Component (Line 6 x 5.137% x 1/12)		13,447	13,417	13,387	13,357	13,327	13,298	13,268	13,234	13,179	13,148	13,118	13,087	161,957
8	Investment Expenses														
a	Depreciation		18,172	18,171	18,172	18,171	18,171	18,172	18,171	18,172	18,341	18,318	18,318	18,318	122,243
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		1,660	1,660	1,660	1,663	1,663	1,663	1,663	1,663	1,663	1,663	1,663	1,663	19,767
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		32,732	32,640	32,531	32,442	32,351	32,262	32,170	32,078	31,895	31,871	31,878	31,884	631,629
a	Recoverable Costs Allocated to Energy		32,732	32,640	32,531	32,442	32,351	32,262	32,170	32,078	31,895	31,871	31,878	31,884	631,629
b	Recoverable Costs Allocated to District		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Adjustment Factor		0.933237	0.933756	0.934280	0.934812	0.935353	0.935903	0.936463	0.937033	0.942083	0.942653	0.943233	0.943823	
11	Recoverable Costs Allocated to District		0.933237	0.933756	0.934280	0.934812	0.935353	0.935903	0.936463	0.937033	0.942083	0.942653	0.943233	0.943823	
12	Revised Energy-Related Recoverable Costs (E)		30,679	30,899	30,677	30,609	30,326	30,012	29,819	31,206	32,152	32,130	32,079	31,859	413,894
13	Revised District-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Adjusted Recoverable Costs (Lines 12 + 13)		30,679	30,899	30,677	30,609	30,326	30,012	29,819	31,206	32,152	32,130	32,079	31,859	413,894

NOTE:
(A) Description and reasons for "Other" adjustments to net investment for this project
(B) Description of Adjustments to Revenues for Other Salvage and Other Recoverable and Cost of Removal
(C) Line 6 x 5.13729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.57% (exemption factor of 0.28082)
(D) Description and reasons for "Other" adjustments to investment expenditures for this project
(E) Line 9a x Line 10 x 1.0014 less base multiplier
(F) Line 9b x Line 11

Cost Expense Summary
Environmental Cost Recovery Claims (ECRC)
Calculation of the Current Period True-Up Amount
October 1994 - September 1997

Return on Capital Investments, Depreciation and Taxes
For Project: Salt Cavern Mobile Characterization Trust, Sys
P.E. 1007
(in Dollars)

Line	Description	Beginning of Period/Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period/Amount
1	Investments														
a	Expenses/Address		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plan		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plan-to-Serve/Depreciation Base	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648
3	Less Accumulated Depreciation (B)	(5,164)	(5,179)	(6,082)	(6,992)	(7,899)	(8,809)	(9,713)	(10,613)	(11,513)	(12,413)	(13,314)	(14,214)	(15,114)	(16,014)
4	CRIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 1 + 4)	126,484	126,469	125,566	124,656	123,748	122,839	121,930	121,021	120,112	119,203	118,294	117,385	116,476	115,567
6	Average Net Investment	126,311	126,624	125,717	124,810	123,903	122,996	122,089	121,182	120,275	119,368	118,461	117,554	116,647	115,740
7	Return on Average Net Investment														
a	Equity Component (Owned Up For Taxes (C))	755	753	752	750	748	746	744	742	740	738	736	734	732	730
b	Debt Component (Line 6 x 13.137% x (1/12))	370	369	368	367	366	365	364	363	362	361	360	359	358	357
8	Investment Expenses														
a	Depreciation	307	307	307	307	307	307	307	307	307	307	307	307	307	307
b	Accretion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expense (Lines 7 - 8)	1,432	1,429	1,427	1,424	1,421	1,418	1,416	1,413	1,411	1,408	1,405	1,402	1,399	1,396
a	Recoverable Costs Allocated to Energy	110	110	110	110	109	109	109	109	109	108	108	108	108	108
b	Recoverable Costs Allocated to Disposal	1,322	1,319	1,317	1,314	1,312	1,309	1,307	1,304	1,302	1,300	1,297	1,294	1,291	1,287
10	Energy Amortization Factor	0.9635037	0.9635756	0.9629850	0.9636412	0.9637813	0.9640253	0.9642693	0.9645133	0.9647573	0.9650013	0.9652453	0.9654893	0.9657333	0.9659773
11	Desired Annualized Factor	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899
12	Retard Energy-Related Recoverable Costs (E)	106	106	106	106	105	105	105	105	105	104	104	104	104	104
13	Retard Disposal-Related Recoverable Costs (F)	1,273	1,270	1,269	1,266	1,264	1,261	1,258	1,255	1,252	1,249	1,246	1,243	1,240	1,237
14	Total Annualized Recoverable Costs (Lines 12 + 13)	1,379	1,376	1,375	1,372	1,369	1,366	1,364	1,361	1,358	1,355	1,352	1,349	1,346	1,343

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project.
(B) Description of Adjustments to Return for Other Salvage and Other Recoveries and Cost of Removal.
(C) Line 6 x 17.29% x (1/12). Based on ROE of 17%, and weighted average tax rate of 38.57% (expressions factor of 1.6280027).
(D) Description and reason for 'Other' adjustments to investment expense for this project.
(E) Line 9a x Line 10 x 1.0014 less base multiplier.
(F) Line 9b x Line 11.

Coal Plant Campaign
Environmental Cost Recovery Claims (ECRC)
Calculations of the Current Period True-Up Amount
October 1996 - September 1997

Returns on Capital Investments, Depreciations and Taxes
For Project: **Coal Coking Tower Cell**
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period/Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period/Amount
1	Investments														
a	Depreciation/Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Restorations	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619	906,619
3	Less Accumulated Depreciation (B)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)	(91,082)
4	CWT - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2, 3 & 4)	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618	\$11,618
6	Average Net Investment	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616	\$12,616
7	Returns on Average Net Investment														
a	Equity Component (Current Up For Taxes (C))	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828	6,828
b	Debt Component (Lines 6 & 3.5137% x 1.12)	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379	2,379
8	Investment Expenses														
a	Depreciation	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040	2,040
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 & 8)	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277	9,277
a	Recoverable Costs Allocated to Energy	714	714	714	714	714	714	714	714	714	714	714	714	714	714
b	Recoverable Costs Allocated to District	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563
10	Energy Interstructural Factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	District Interstructural Factor	609	609	609	609	609	609	609	609	609	609	609	609	609	609
12	Rated Energy-Related Recoverable Costs (E)	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248
13	Rated District-Related Recoverable Costs (F)	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248
14	Total Interstructural Recoverable Costs (Lines 12 & 13)	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248	8,248

Notes:

- (A) Description and returns for "Other" adjustments to net investment for this project
- (B) Description of Adjustments to Returns for Class Subsidy and Other Recoverable and Cost of Removal
- (C) Line 6 x 1.1279% x 1.12, Based on ROE of 17% and weighted average tax rate of 38.517% (excess tax factor of 1.620022)
- (D) Description and returns for "Other" adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0914 less zero multiplier
- (F) Line 9b x Line 11

Cliff Fertilizer Company
Environmental Cost Recovery - Clean (ECRC)
Calculations of the Current Period True-Up Amount
October 1998 - September 1997

Return on Capital Investments, Depreciation and Taxes
For Project: Coal 1-3 Desulfurization
P.E. 12-68
(in Dollars)

Line	Description	Beginning of Period/Adjustment	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period/Adjustment
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Expenses/Adjustments		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-up-Servise/Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323
3	Less Accumulated Depreciation (B)	(14,877)	(14,714)	(14,888)	(14,888)	(14,899)	(14,842)	(14,899)	(14,836)	(14,823)	(14,810)	(14,807)	(14,804)	(14,804)	(14,804)
4	CRIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	291,296	290,609	290,522	290,523	290,523	290,523	290,523	290,523	290,523	290,523	290,523	290,523	290,523	290,523
6	Average Net Investment		290,973	290,366	290,579	290,892	290,205	297,518	290,831	296,144	293,457	294,779	294,083	293,396	293,396
7	Return on Average Net Investment		1,719	1,725	1,721	1,727	1,723	1,719	1,715	1,711	1,709	1,702	1,698	1,694	1,694
a	Equity Component (Line 6 x 3.5137%) x (1/12)		832	820	848	846	844	841	840	838	836	834	832	830	830
b	Debt Component (Line 6 x 3.5137%) x (1/12)		887	905	873	921	879	878	875	873	873	868	866	864	864
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 1 - 8)		1,719	1,725	1,721	1,727	1,723	1,719	1,715	1,711	1,709	1,702	1,698	1,694	1,694
a	Recoverable Costs Allocated to Energy		252	252	251	251	250	250	249	248	248	248	248	247	247
b	Recoverable Costs Allocated to Demand		1,028	1,020	1,015	1,009	1,004	1,008	1,003	1,007	1,001	1,001	1,001	1,001	1,001
10	Energy Adjustment Factor		0.9631899	0.9631756	0.9629826	0.9634412	0.9637813	0.9640253	0.9650885	0.9657193	0.9662983	0.9669100	0.9675095	0.9680403	0.9685403
11	Demand Adjustment Factor		0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899
12	Retired Energy-Related Recoverable Costs (E)		343	344	342	342	341	341	341	341	340	340	339	338	338
13	Retired Demand-Related Recoverable Costs (F)		2,915	2,909	2,904	2,898	2,893	2,888	2,883	2,877	2,871	2,865	2,861	2,855	2,855
14	Total Adjusted Recoverable Costs (Lines 12 + 13)		3,158	3,133	3,146	3,140	3,134	3,129	3,124	3,118	3,111	3,105	3,100	3,093	3,093

Notes:
(A) Description and reason for "Other" adjustments to net investment for the project
(B) Description of Adjustments to Return for Clean Salvage and Other Recoveries and Cost of Removal
(C) Line 6 x 3.5137% x (1/12). Based on BOE of 17% and weighted income tax rate of 38.575% (exemption factor of 1.6280212)
(D) Description and reason for "Other" adjustments to investment expenses for the project
(E) Line 9a x Line 10 x 1.0014 has been multiplied
(F) Line 9b x Line 11

Coal Field Company
Environmental Cost Recovery Claims (ECRC)
Calculations of the Current Period Year-Up Amount
October 1996 - September 1997

Returns on Capital Investments, Depreciations and Taxes
For Project: Coal Demand Fuel Oil Refineries
P.E. 17-9
(in Dollars)

Line	Description	Beginning of Period Adjust	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Adjust
1	Investments														
a	Expenses/Additional	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plus	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant or Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955	47,955
3	Less: A. Amortized Depreciation (B)	(2,829)	(3,077)	(3,291)	(3,499)	(3,721)	(3,955)	(4,203)	(4,464)	(4,738)	(5,027)	(5,331)	(5,647)	(6,000)	(6,373)
4	WIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2, 3 + 4)	45,126	44,878	44,664	44,456	44,234	44,000	43,752	43,491	43,217	42,948	42,672	42,398	42,125	41,852
6	Average Net Investment	45,042	44,934	44,826	44,718	44,610	44,502	44,394	44,286	44,178	44,070	43,962	43,854	43,746	43,638
7	Returns on Average Net Investment														
a	Equity Component (Owned Up Fee Taxes (C))	269	269	268	267	267	267	266	265	265	264	263	263	263	262
b	Debt Component (Line 6 x 3.5137% x 1/12)	132	132	131	131	131	131	130	130	130	129	129	129	128	128
8	Investment Expenses														
a	Depreciation	108	108	108	108	108	108	108	108	108	108	108	108	108	108
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Diminishment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	509	509	507	506	504	504	504	503	503	501	500	500	500	498
a	Recoverable Costs Allocated to Energy	35	35	35	35	35	35	35	35	35	35	35	35	35	35
b	Recoverable Costs Allocated to Districts	470	470	468	467	465	464	464	464	462	462	462	462	462	463
10	Energy Amortization Factor	0.9633027	0.9633736	0.9634200	0.9634612	0.9634973	0.9635283	0.9635543	0.9635753	0.9635913	0.9636023	0.9636093	0.9636133	0.9636153	0.9636163
11	Domestic Inflation Factor	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899
12	Retail Energy-Related Recoverable Costs (E)	38	38	38	38	38	38	38	38	38	38	38	38	38	38
13	Retail Demand-Related Recoverable Costs (F)	453	453	451	450	448	447	446	445	444	443	442	441	440	439
14	Total Inflation-Related Recoverable Costs (Lines 12 + 13)	491	491	489	488	486	485	484	483	482	481	480	479	478	477

Notes:
(A) Description and reason for 'Other' adjustments to net investments for this project
(B) Description of Adjustments to Reserve for Claim Setback and Other Recoveries and Cost of Borrowed
(C) Line 6 x 3.5137% x 1/12. Based on ROE of 12% and weighted returns but rate of 18.175% (equivalent factor of 1.6280027)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0814 line loss multiplier
(F) Line 9a x Line 11

Gold/Pine Communities
Environmental Cost Recovery Charge (ECRC)
Calculation of the Current Period True-Up Amount
October 1994 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: Coal-Belt Transfer Unit and New Customer Service
P. E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments														
a	Expenditures/Additional														
b	Change to Plant														
c	Retirements														
d	Other (A)														
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495
3	Less Accumulated Depreciation (B)	(4,596)	(3,823)	(3,281)	(3,281)	(3,209)	(3,373)	(3,982)	(4,193)	(4,421)	(4,649)	(4,877)	(5,105)	(5,333)	(5,561)
4	CRIP - New Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	96,899	97,672	98,214	98,214	98,286	98,122	97,513	97,302	97,074	96,846	96,618	96,390	96,162	95,934
6	Average Net Investment	96,783	96,556	96,328	96,100	95,872	95,644	95,416	95,188	94,960	94,732	94,504	94,276	94,048	93,820
7	Returns on Average Net Investment														
a	Equity Component (Owned Up For Taxes (C))	379	377	376	374	374	372	370	369	369	368	368	365	364	363
b	Debt Component (Line 6 x 3.5137% x 1/12)	283	283	282	281	281	280	279	279	278	277	277	271	276	276
8	Investment Expenses														
a	Depreciation	229	228	228	228	228	228	228	228	228	228	228	228	228	228
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)	1,091	1,088	1,086	1,083	1,083	1,082	1,080	1,077	1,074	1,071	1,071	1,070	1,068	1,066
a	Recoverable Costs Allocated to Energy	84	84	84	83	83	83	83	83	83	83	83	82	82	82
b	Recoverable Costs Allocated to Demand	1,007	1,004	1,002	1,000	999	997	994	994	991	989	989	988	988	986
10	Energy Incentivized Factor	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237	0.963237
11	Demand Incentivized Factor	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899	0.9631899
12	Rated Energy-Related Recoverable Costs (E)	81	81	81	80	80	80	80	80	80	80	80	79	79	79
13	Rated Demand-Related Recoverable Costs (F)	979	987	985	983	982	980	978	977	975	973	972	972	970	968
14	Total Incentivized Recoverable Costs (Lines 12 + 13)	1,060	1,068	1,066	1,063	1,062	1,060	1,058	1,057	1,054	1,053	1,053	1,052	1,050	1,048

Note:
(A) Description and reasons for "Other" adjustments to net investment for this project
(B) Description of Adjustments to Returns for Cross-Subsidy and Other Recoverable and Cost of Recovery
(C) Line 6 x 3.5137% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.579% (assumption factor of 1.420002)
(D) Description and reasons for "Other" adjustments to investment expenses for this project
(E) Line 9 x Line 10 x 1.0514 (line item multiplier)
(F) Line 9 x Line 11

Cell Export Committee
Environmental Cost Recovery Claims (ECRC)
Allocation of the Current Period True-Up Amount
October 1994 - September 1997

Items on Capital Investments, Depreciation and Taxes
For Project - Cost (97%) Sampling System
(in Dollars)

Line	Description	Beginning of Period Amount	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	End of Period Amount	
			October	November	December	January	February	March	April	May	June	July	August	September	October	Year	Year	Year	Year	Year	Year		
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Expenses/Other Additions		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Change to Plus		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543	99,543
3	Less Accumulated Depreciation (B)	(7,814)	(1,182)	(1,416)	(1,750)	(2,084)	(2,464)	(2,818)	(3,192)	(3,581)	(3,975)	(4,375)	(4,780)	(5,190)	(5,605)	(6,025)	(6,450)	(6,880)	(7,315)	(7,755)	(8,200)	(8,650)	(9,105)
4	Net Investment (Lines 2 - 3 - 4)	91,729	98,361	98,127	97,793	97,459	97,079	96,725	96,351	95,964	95,568	95,163	94,748	94,323	93,888	93,453	93,018	92,583	92,148	91,713	91,278	90,843	90,408
5	Average Net Investment		91,729	98,361	98,127	97,793	97,459	97,079	96,351	95,964	95,568	95,163	94,748	94,323	93,888	93,453	93,018	92,583	92,148	91,713	91,278	90,843	90,408
6	Rating on Average Net Investment		338	337	336	335	334	333	332	331	330	329	328	327	326	325	324	323	322	321	320	319	318
7	Equity Component (Line 6 x 31.17%)		145	145	145	144	144	143	142	141	140	139	138	137	136	135	134	133	132	131	130	129	128
8	Debt Component (Line 6 x 68.83%)		193	192	191	191	190	189	188	187	186	185	184	183	182	181	180	179	178	177	176	175	174
9	Investment Expenses		134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134	134
	Depreciation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Depletion		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total System Recoverable Expenses (Lines 7 - 9)		145	145	145	144	144	143	142	141	140	139	138	137	136	135	134	133	132	131	130	129	128
11	Recoverable Costs Allocated to Energy		508	507	506	505	504	503	502	501	500	499	498	497	496	495	494	493	492	491	490	489	488
12	Recoverable Costs Allocated to Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Recoverable Costs Allocated to Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Recoverable Expenses (Lines 10 - 13)		145	145	145	144	144	143	142	141	140	139	138	137	136	135	134	133	132	131	130	129	128
15	Recoverable Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
16	Recoverable Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
17	Recoverable Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
18	Total Recoverable Expenses (Lines 10 - 13)		145	145	145	144	144	143	142	141	140	139	138	137	136	135	134	133	132	131	130	129	128
19	Recoverable Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
20	Total Recoverable Expenses (Lines 10 - 13)		145	145	145	144	144	143	142	141	140	139	138	137	136	135	134	133	132	131	130	129	128

Notes:
(A) Description and amount for 'Other' adjustments to net investment for this project.
(B) Description of adjustments to Recoverable Costs and Other Recoverable Costs and Cost of Recovery.
(C) Line 6 x 31.1779% x 1/12. Based on ROE of 12% and weighted income tax rate of 28.571% (exemption factor of 1.620007).
(D) Description and amount for 'Other' adjustments to investment expenses for this project.
(E) Line 9 x Line 10 x 1.0014 has been multiplied.
(F) Line 9 x Line 11.

Gold King Company
Leveraged Cost Recovery Claim (ECRC)
Calculation of the Current Period True-Up Amount
October 1994 - September 1997

Return on Capital Investments, Depreciations and Taxes
For Project South Sacramento Collection System
P.E. 14-48
(in Dollars)

Line	Investments	Contribution	Beginning of Period Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	Estimated Total/Amount
1	Investments															
a	Expenditures Address															
b	Change in Prior															
c	Restoration															
d	Other (A)															
2	Plan to Service/Depreciation Base		2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600
3	Less Accumulated Depreciation (B)		(78,000)	(84,300)	(90,300)	(96,300)	(102,300)	(108,300)	(114,300)	(120,300)	(126,300)	(132,300)	(138,300)	(144,300)	(150,300)	(156,300)
4	NPV - Non Interest Bearing		0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)		2,704,600	2,698,300	2,692,300	2,686,300	2,680,300	2,674,300	2,668,300	2,662,300	2,656,300	2,650,300	2,644,300	2,638,300	2,632,300	2,626,300
6	Average Net Investment		2,791,462	2,695,201	2,608,940	2,622,679	2,636,418	2,650,157	2,663,896	2,677,635	2,691,374	2,705,113	2,718,852	2,732,591	2,746,330	2,760,069
7	Return on Average Net Investment															
a	Equity Component (Owned Up Fee Taxes (C))		16,149	16,112	16,074	16,037	15,999	15,962	15,925	15,887	15,850	15,812	15,775	15,737	15,700	15,663
b	Debt Component (Line 6 x 3.513% x 1.12)		7,910	7,892	7,873	7,855	7,837	7,818	7,800	7,782	7,763	7,745	7,727	7,709	7,691	7,673
8	Investment Expenses															
a	Depreciation		6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281	6,281
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion		0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		24,059	24,004	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
a	Recoverable Costs Allocated to Energy		2,132	2,128	2,124	2,119	2,115	2,111	2,107	2,102	2,098	2,094	2,089	2,085	2,081	2,076
b	Recoverable Costs Allocated to Distribution		27,927	27,876	27,876	27,881	27,885	27,889	27,893	27,897	27,902	27,906	27,910	27,914	27,918	27,922
10	Energy Nonrecoverable Factor		0.953037	0.953756	0.954475	0.955194	0.955913	0.956632	0.957351	0.958070	0.958789	0.959508	0.960227	0.960946	0.961665	0.962384
11	Demanded Nonrecoverable Factor		0.953109	0.953828	0.954547	0.955266	0.955985	0.956704	0.957423	0.958142	0.958861	0.959580	0.960299	0.961018	0.961737	0.962456
12	Rated Energy-Related Recoverable Costs (E)		2,276	2,251	2,241	2,228	2,214	2,201	2,187	2,174	2,161	2,148	2,135	2,122	2,109	2,096
13	Rated Demand-Related Recoverable Costs (F)		26,978	26,909	26,876	26,843	26,810	26,777	26,744	26,711	26,678	26,645	26,612	26,579	26,546	26,513
14	Total Invested Recoverable Costs (Lines 12 + 13)		29,254	29,160	29,097	29,071	29,024	28,991	28,958	28,925	28,892	28,859	28,826	28,793	28,760	28,727

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Return on Average Net Investment and Cost of Recovered
(C) Line 6 x 7.1279% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.57% (exemption factor of 1.628007)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9b x Line 10 x 1.8614 less base multiplier
(F) Line 9b x Line 11

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Gold Passer Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Current Period True-Up Amount
October 1996 - September 1997

Return on Capital Investments, Depreciations and Taxes
For Project: South Waste Water Treatment Facility
P.E. 1466
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Credits	Actual Increases	Actual Decreases	Actual Balance	Actual Entries	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Expenses/Reserve Additions	175,200	0	0	0	175,200	0	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200
b	Change to Prior	(10,337)	0	0	0	(10,337)	0	(10,337)	(10,337)	(10,337)	(10,337)	(10,337)	(10,337)	(10,337)	(10,337)
c	Revisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Photo-recovery/Depreciations Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200
3	Less Accumulated Depreciation (B)	(10,337)	(11,123)	(11,813)	(12,507)	(13,201)	(13,895)	(14,589)	(15,283)	(15,977)	(16,671)	(17,365)	(18,059)	(18,753)	(19,447)
4	CRP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	164,863	164,077	163,387	162,697	162,007	161,311	160,615	159,919	159,223	158,527	157,831	157,135	156,439	155,743
6	Average Net Investment	164,666	163,878	163,084	162,290	161,496	160,702	159,908	159,114	158,320	157,526	156,732	155,938	155,144	154,350
7	Return on Average Net Investment	924	922	920	917	915	912	910	908	906	904	902	900	898	896
8	Equity Component (Line 6 x 3.3137% x (12))	482	481	480	478	477	476	474	473	472	471	470	469	468	467
9	Debt Component (Line 6 x 3.3137% x (12))	442	441	440	438	437	436	434	433	432	431	430	429	428	427
10	Investment Expenses	394	394	394	394	394	394	394	394	394	394	394	394	394	394
a	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Disbursement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total System Recoverable Expenses (Lines 7 + 8)	1,809	1,817	1,824	1,831	1,838	1,845	1,852	1,859	1,866	1,873	1,880	1,887	1,894	1,901
12	Recoverable Costs Allocated to Energy	143	143	143	143	143	143	143	143	143	143	143	143	143	143
13	Recoverable Costs Allocated to Demand	1,717	1,714	1,711	1,708	1,705	1,702	1,699	1,696	1,693	1,690	1,687	1,684	1,681	1,678
14	Energy Incentifaction Factor	0.9432637	0.9433756	0.9434875	0.9435994	0.9437113	0.9438232	0.9439351	0.9440470	0.9441589	0.9442708	0.9443827	0.9444946	0.9446065	0.9447184
15	Debt Incentifaction Factor	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890	0.9431890
16	Retard Energy-Related Recoverable Costs (E)	138	138	138	137	137	136	136	136	136	136	136	136	135	135
17	Retard Demand-Related Recoverable Costs (F)	1,654	1,651	1,648	1,645	1,642	1,639	1,636	1,633	1,630	1,627	1,624	1,621	1,618	1,615
18	Total Non-Deferred Recoverable Costs (Lines 12 + 13)	1,797	1,795	1,792	1,789	1,786	1,783	1,780	1,777	1,774	1,771	1,768	1,765	1,762	1,759
19	Energy-Related Recoverable Costs (E)	138	138	138	137	137	136	136	136	136	136	136	136	135	135
20	Demand-Related Recoverable Costs (F)	1,654	1,651	1,648	1,645	1,642	1,639	1,636	1,633	1,630	1,627	1,624	1,621	1,618	1,615
21	Total Non-Deferred Recoverable Costs (Lines 19 + 20)	1,792	1,789	1,786	1,783	1,780	1,777	1,774	1,771	1,768	1,765	1,762	1,759	1,756	1,753

Note:
 (A) Description and amount for "Other" adjustments to net investment for this project
 (B) Description of Adjustments to Return on Average Net Investment and Cost of Recovery
 (C) Line 6 x 3.3137% x (12). Based on ROE of 1.7% and weighted income tax rate of 38.37% (expressions factor of 1.438027)
 (D) Description and amount for "Other" adjustments to investment expense for this project
 (E) Line 9 x Line 10 x 1.0014 (see line 10)
 (F) Line 9 x Line 11

Gold Pines Company
Environmental Cost Recovery Claims (ECRC)
Calculation of the Current Period True-Up Amount
 October 1998 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: Dams Ash Management Project
 P.E. 1533
 (in Dollars)

Line	Investment #	Description	Beginning of Period Amount	Actual October	Actual November	Actual December	Actual January	Actual February	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	Estimated Total	End of Period Amount
1	a	Expenditures/Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b	Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c	Restoration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2		Plant-in-Service Depreciation Base	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469	13,242,469
3		Less Accumulated Depreciation (B)	(98,284)	(73,068)	(78,875)	(792,682)	(823,489)	(854,296)	(883,193)	(913,916)	(946,717)	(977,214)	(1,008,331)	(1,039,189)	(1,069,945)	(1,099,945)	(1,099,945)
4		CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5		Net Investment (Lines 2 - 4)	13,242,208	13,211,401	13,200,544	13,449,787	13,418,980	13,388,173	13,357,366	13,338,559	13,295,752	13,265,253	13,234,138	13,203,281	13,172,524	13,141,519	13,110,524
6		Average Net Investment		12,526,805	12,495,908	12,463,191	12,434,384	12,403,377	12,372,778	12,341,963	12,311,156	12,280,349	12,249,542	12,218,735	12,187,928	12,157,121	12,126,314
7		Returns on Average Net Investment															
a		Equity Component (Owned Up For Taxes (C))		74,883	74,791	74,517	74,233	74,149	73,964	73,780	73,596	73,412	73,228	73,044	72,859	72,675	72,491
b		Debt Component (Line 6 x 3.117% x 1/12)		36,678	36,388	36,098	35,808	35,518	35,227	34,937	34,647	34,357	34,067	33,776	33,486	33,196	32,906
8		Investment Expenses															
a		Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b		Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c		Depletion	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223	3,223
d		Property Taxes	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455	18,455
e		Other (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9		Total System Recoverable Expenses (Lines 7 - 8)	182,823	180,331	180,277	180,223	179,209	178,933	178,657	178,381	178,105	177,829	177,553	177,277	177,001	176,725	176,449
a		Recoverable Costs Allocated to Energy	13,910	13,889	13,867	13,846	13,777	13,744	13,711	13,678	13,645	13,612	13,579	13,546	13,513	13,480	13,447
b		Recoverable Costs Allocated to Damaged	166,913	166,442	166,410	166,377	165,432	165,149	164,866	164,583	164,300	164,017	163,734	163,451	163,168	162,885	162,602
10		Energy Amortization Factor	0.9635037	0.9635756	0.9636475	0.9637193	0.9637911	0.9638629	0.9639347	0.9640065	0.9640783	0.9641501	0.9642219	0.9642937	0.9643655	0.9644373	0.9645091
11		Demand Amortization Factor	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890	0.9631890
12		Retired Energy-Related Recoverable Costs (E)	13,421	13,430	13,372	13,313	13,254	13,195	13,136	13,077	13,018	12,959	12,900	12,841	12,782	12,723	12,664
13		Retired Damaged-Related Recoverable Costs (F)	165,771	165,337	165,284	165,231	164,286	164,003	163,720	163,437	163,154	162,871	162,588	162,305	162,022	161,739	161,456
14		Total Amortization Recoverable Costs (Lines 12 + 13)	179,192	178,767	178,656	178,544	177,540	177,267	176,984	176,701	176,418	176,135	175,852	175,569	175,286	175,003	174,720

(A) Description and reasons for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Returns on Other Salvage and Other Recoverable and Cost of Returned
 (C) Line 8 x 7.1729% x 1/12. Based on ECR of 1.79% and weighted income tax rate of 38.577% (exemption factor of 1.628002)
 (D) Description and reasons for 'Other' adjustments to investment expenses for this project
 (E) Line 9 x Line 10 x 1.0014 line loss rate multiplier
 (F) Line 9 x Line 11

Coal Plant Credits
Environmental Cost Recovery Charge (ECRC)
Calculation of the Current Period True-Up Amount
October 1994 - September 1997

Returns on Capital Investments, Depreciations and Taxes
For Project: **Unsegmented Pool Truck Replacement**
P-E 4797
(in Dollars)

Line	Description	Beginning of Period Amount	Actual Occurrence	Actual Depreciation	Actual Interest	Actual Efficiency	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments													
a	Equipment Addition		6,518	48,511	0	0	0	0	0	0	0	0	0	0
b	Change in Pool		9,830	48,311	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)		0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-on-Serve/Depreciation Base	396,774	406,408	657,919	657,919	657,919	657,919	657,919	657,919	657,919	657,919	657,919	657,919	657,919
3	Less Accumulated Depreciation (B)	(71,289)	(24,535)	(75,816)	(28,639)	(36,089)	(11,319)	(32,089)	(35,889)	(37,239)	(38,789)	(40,239)	(41,239)	(42,239)
4	Net Investment (Lines 2 - 3 + 4)	325,485	381,873	582,103	629,280	621,830	646,600	625,830	622,030	621,630	619,130	617,680	616,680	614,680
5	Average Net Investment	388,091	408,408	431,417	436,005	428,555	427,105	425,655	424,205	422,755	421,305	419,855	418,405	416,955
7	Returns on Average Net Investment													
a	Equity Component (Based 1% Fee Taxes (C))		2,276	2,442	2,579	2,571	2,562	2,543	2,534	2,527	2,519	2,510	2,501	2,492
b	Debt Component (Lines 8 & 9 (1.17% x 1/12))		1,113	1,196	1,259	1,259	1,251	1,244	1,237	1,230	1,224	1,219	1,213	1,207
8	Investment Expenses													
a	Depreciation		1,208	1,281	1,371	1,430	1,490	1,550	1,610	1,670	1,730	1,790	1,850	1,910
b	Amortization		0	0	0	0	0	0	0	0	0	0	0	0
c	Demolition		0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 - 8)		4,857	4,919	5,215	5,200	5,247	5,241	5,228	5,215	5,203	5,190	5,176	5,164
a	Recoverable Costs Allocated to Energy		358	378	401	408	405	402	401	400	399	398	398	398
b	Recoverable Costs Allocated to Demand		4,299	4,541	4,814	4,874	4,862	4,838	4,826	4,814	4,803	4,792	4,778	4,766
10	Energy Annualization Factor		0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207	0.963207
11	Demand Annualization Factor		0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189	0.963189
12	Rated Energy-Related Recoverable Costs (E)		345	363	387	392	391	389	388	387	387	386	384	383
13	Rated Demand-Related Recoverable Costs (F)		4,141	4,174	4,437	4,489	4,463	4,440	4,428	4,417	4,406	4,395	4,384	4,373
14	Total Annualized Recoverable Costs (Lines 12 + 13)		4,486	4,537	4,824	4,881	4,854	4,849	4,836	4,822	4,813	4,801	4,788	4,776

Notes:
 (A) Description and reasons for "Other" adjustments to net investments for this project
 (B) Description of Adjustments to Returns for Other Savings and Other Recoveries and Cost of Removal
 (C) Line 6 x 7 (1.17% x 1/12) Based on IRR of 12% and weighted income tax rate of 38.57% (regulation Section 1.6230(b)(2))
 (D) Description and reasons for "Other" adjustments to investment expenses for this project
 (E) Line 9 x Line 10 x 1 (0.014 has been multiplied)
 (F) Line 9 x Line 11

Geif Energy Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Current Period True-Up Amount
October 1998 - September 1997

Return on Capital Investments, Depreciations and Tax-
Favored Project - SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	Actual Credits	Actual Surpluses	Actual Debits	Actual Interest	Actual Earnings	Actual March	Actual April	Estimated May	Estimated June	Estimated July	Estimated August	Estimated September	End of Period Amount
1	Investments:														
a	Expenditures Addressed	0	0	0	0	0	0	0	(714,087)	0	0	0	0	0	0
b	Change in Plan	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Revisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Other (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service Depreciation Base	(774,354)	(247,250)	(246,211)	(211,111)	(249,419)	(750,188)	(750,281)	(449,811)	(673,811)	(418,448)	(483,345)	(388,226)	(371,877)	
3	Less Accumulated Depreciation (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CRIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 4)	(774,354)	(247,250)	(246,211)	(211,111)	(249,419)	(750,188)	(750,281)	(449,811)	(673,811)	(418,448)	(483,345)	(388,226)	(371,877)	
6	Average Net Investment		(778,882)	(243,711)	(221,764)	(250,366)	(249,804)	(250,311)	(130,247)	(441,822)	(428,048)	(418,886)	(395,786)	(388,858)	
7	Return on Average Net Investment														
a	Equity Component (Owned Up For Taxes (C))		(1,619)	(1,277)	(1,229)	(1,497)	(1,497)	(1,498)	(2,894)	(2,448)	(2,347)	(2,436)	(2,366)	(2,276)	(22,392)
b	Debt Component (Lines 8 & 3, 5137%, & 1/12)		(793)	(772)	(749)	(732)	(734)	(734)	(1,826)	(1,793)	(1,247)	(1,263)	(1,139)	(1,113)	(11,313)
8	Investment Expenses														
a	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Depletion	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (D)	(7,104)	(7,873)	(7,873)	(8,922)	(1,894)	569	693	(15,252)	(15,982)	(15,184)	(15,183)	(15,119)	(15,132)	(115,366)
9	Total System Returnable Expenses (Lines 7 - 8)		(9,510)	(9,364)	(11,180)	(4,120)	(1,455)	(1,599)	(18,472)	(18,912)	(18,978)	(18,762)	(18,664)	(18,544)	(136,213)
a	Returnable Costs Allocated to Energy	(9,510)	(9,364)	(11,180)	(4,120)	(1,455)	(1,599)	(18,472)	(18,472)	(18,912)	(18,978)	(18,762)	(18,664)	(18,544)	(136,213)
b	Returnable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Accumulated Factor	0.9633017	0.9633776	0.9633790	0.9633612	0.9633412	0.9632813	0.9640213	0.9650863	0.9657193	0.9662983	0.9669188	0.9675093	0.9680883	
11	Demand Accumulated Factor	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	0.9631898	
12	Real Energy-Related Returnable Costs (E)	(9,182)	(9,274)	(10,781)	(3,089)	(1,464)	(1,464)	(1,468)	(17,803)	(18,259)	(18,364)	(18,129)	(18,018)	(17,889)	(145,418)
13	Real Demand-Related Returnable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Accumulated Returnable Costs (Lines 12 + 13)	(9,182)	(9,274)	(10,781)	(3,089)	(1,464)	(1,464)	(1,468)	(17,803)	(18,259)	(18,364)	(18,129)	(18,018)	(17,889)	(145,418)

Notes:

- (A) Description and reason for "Other" adjustments to net investment for this project
- (B) Description of Adjustments to Reserve for Open Saltpre and Other Reserves and Cost of Removal
- (C) Line 6 & 7 (1279%, & 1/12) based on ROE of 12% and weighted average tax rate of 38.579% (exception factor of 1.628862)
- (D) Return Accumulated Factor
- (E) Line 9 & Line 10 & 1 (8614 base line multiplier)
- (F) Line 9 & Line 11

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery)
Clause)
_____)

Docket No 970007-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished
this 11th day of August 1997 by U.S. Mail or hand delivery to the following

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