

ORIGINAL

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**ENVIRONMENTAL COST RECOVERY CLAUSE
DOCKET NO. 970007-EI**

PREPARED DIRECT TESTIMONY
AND EXHIBIT OF

S. D. CRANMER

OCTOBER 1996 - SEPTEMBER 1997
FINAL TRUE-UP

DECEMBER 23, 1997



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DOCUMENT NUMBER DATE

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FPSC-RECORDS/REPORTING

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Direct Testimony of
4 Susan D. Cranmer
5 Docket No. 970007-EI
6 Date of Filing: December 23, 1997

7 Q. Please state your name, business address and
8 occupation.

9 A. My name is Susan Cranmer. My business address is One
10 Energy Place, Pensacola, Florida 32520. I hold the
11 position of Assistant Secretary and Assistant
12 Treasurer for Gulf Power Company. In this position, I
13 am responsible for supervising the Rates and
14 Regulatory Matters Department.

15 Q. Please briefly describe your educational background
16 and business experience.

17 A. I graduated from Wake Forest University in
18 Winston-Salem, North Carolina in 1981 with a Bachelor
19 of Science Degree in Business and from the University
20 of West Florida in 1982 with a Bachelor of Arts Degree
21 in Accounting. I am also a Certified Public
22 Accountant licensed in the State of Florida. I joined
23 Gulf Power Company in 1983 as a Financial Analyst.
24 Prior to assuming my current position, I have held
various positions with Gulf including Computer

1 Modeling Analyst, Senior Financial Analyst, and
2 Supervisor of Rate Services.

3 My responsibilities include supervision of:
4 tariff administration, cost of service activities,
5 calculation of cost recovery factors, the regulatory
6 filing function of the Rates and Regulatory Matters
7 Department and various treasury activities.

8

9 Q. Have you prepared an exhibit that contains information
10 to which you will refer in your testimony?

11 A. Yes, I have.

12 Counsel: We ask that Ms. Cranmer's Exhibit
13 consisting of eight schedules be marked as
14 Exhibit No. _____ (SDC-1).

15

16 Q. Are you familiar with the Environmental Cost Recovery
17 Clause (ECRC) True-up Calculation for the period of
18 October 1996 through September 1997 set forth in your
19 exhibit?

20 A. Yes. These documents were prepared under my
21 supervision.

22

23 Q. Have you verified that to the best of your knowledge
24 and belief the information contained in these

1 documents is correct?

2 A. Yes, I have.

3

4 Q. What is the amount to be refunded or collected in the
5 recovery period beginning October 1998?

6 A. An amount to be refunded of \$359,564 was calculated as
7 shown on Schedule 1A of my exhibit.

8

9 Q. How was this amount calculated?

10 A. The \$359,564 was calculated by taking the difference
11 in the estimated October 1996 through September 1997
12 over-recovery of \$88,687 as approved in Order No.
13 PSC-97-1047-FOF-EI, dated September 5, 1997 and the
14 actual over-recovery of \$448,251, which is the sum of
15 lines 5, 6, and 10 on Schedule 2A.

16

17 Q. Please describe Schedules 2A and 3A of your exhibit.

18 A. Schedule 2A shows the calculation of the actual over-
19 recovery of environmental costs for the period October
20 1996 through September 1997. Schedule 3A of my
21 exhibit is the calculation of the interest provision
22 on the over-recovery. This is the same method of
23 calculating interest that is used in the Fuel Cost
24 Recovery (FCR) and Purchased Power Capacity Cost
25 (PPCC) Recovery clauses.

1 Q. Please describe Schedules 4A and 5A of your exhibit.
2 A. Schedule 4A compares the actual O & M expenses for the
3 period with the estimated/actual O & M expenses
4 included in the approved estimated true-up filed
5 August 11, 1997. Schedule 5A shows the monthly O & M
6 expenses by activity, along with the calculation of
7 jurisdictional O & M expenses. Mr. Vick describes the
8 main reasons for the variances in O & M expenses in
9 his true-up testimony.

10

11 Q. Please describe Schedules 6A and 7A of your exhibit.
12 A. Schedule 6A compares the actual carrying costs related
13 to investment with the estimated/actual amount
14 included in the approved estimated true-up filed
15 August 11, 1997. The recoverable costs include the
16 return on investment, depreciation expense,
17 dismantlement accrual, property tax, and cost of
18 emission allowances associated with each environmental
19 capital project for the period October 1996 through
20 September 1997. Schedule 7A provides the monthly
21 carrying costs associated with each project, along
22 with the calculation of the jurisdictional carrying
23 costs. Mr. Vick describes major variances in
24 recoverable costs related to environmental investment
25 for this true-up period.

1 Q. Please describe Schedule 8A of your exhibit.
2 A. Schedule 8A provides the monthly calculation of the
3 recoverable costs associated with each capital
4 project. As I stated earlier, these costs include
5 return on investment, depreciation expense,
6 dismantlement accrual, property tax, and the cost of
7 emission allowances. Pages 1 through 15 of
8 Schedule 8A show the investment and associated costs
9 related to capital projects, while page 16 shows the
10 investment and costs related to emission allowances.

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12 Q. Ms. Cranmer, does this conclude your testimony?
13 A. Yes, it does.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 970007-EI

Before me the undersigned authority, personally appeared Susan D. Cranmer, who being first duly sworn, deposes, and says that she is the Assistant Secretary and Assistant Treasurer of Gulf Power Company, a Maine corporation, that the foregoing is true and correct to the best of her knowledge, information, and belief. She is personally known to me.

Susan D Cranmer
Susan D. Cranmer
Assistant Secretary and Assistant Treasurer

Sworn to and subscribed before me this 23rd day of December.

1997.

Linda C. Webb
Notary Public, State of Florida at Large



LINDA C. WEBB
Notary Public - State of FL
Comm. Exp: May 31, 1998
Comm. No: CC 382763

Schedule 1A

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

| Line No. | | Period Amount (\$) |
|-------------|--|--------------------------|
| 1 | End of Period Actual Total True-Up for the Period October 1996 - September 1997 (Schedule 2A, Lines 5 + 6 + 10) | 448,251 |
| 2 | Estimated/Actual True-Up Amount approved October 1996 - September 1997 (Order No. PSC-97-1047-FOF-EI) | <u>88,687</u> |
| 3 | Final True-Up Amount to be refunded/(recovered) in the projection period October 1998 - September 1999 (Line 1 - Line 2) | <u>359,564</u> |

Gulf Petrochem Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1996 - September 1997

End-of-Period True-Up Amount
 (in Dollars)

| Line | October | November | December | January | February | March | April | May | June | July | August | September | End of Period Amount |
|------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1 | 711,708 | 669,732 | 826,456 | 800,722 | 672,931 | 643,143 | 661,158 | 801,028 | 905,141 | 1,080,339 | 1,062,744 | 1,011,080 | 9,906,202 |
| 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 | 1,085,643 |
| 3 | 802,181 | 760,205 | 916,929 | 891,195 | 763,404 | 773,616 | 751,631 | 891,502 | 995,615 | 1,170,813 | 1,153,219 | 1,121,555 | 10,991,885 |
| 4 | 164,332 | 322,281 | 544,153 | 128,477 | 297,990 | 71,049 | 60,901 | 82,497 | 68,291 | 136,898 | 71,087 | 176,726 | 2,104,782 |
| a | 712,808 | 712,650 | 708,156 | 715,488 | 714,826 | 713,331 | 696,155 | 693,815 | 692,854 | 691,406 | 690,916 | 689,270 | 8,430,275 |
| b | 877,140 | 1,034,931 | 1,292,309 | 841,965 | 1,012,816 | 784,380 | 757,056 | 776,312 | 761,245 | 828,304 | 762,003 | 846,596 | 10,995,057 |
| c | (74,999) | (274,726) | (375,380) | 49,230 | (249,412) | (10,764) | (5,425) | 115,190 | 234,270 | 342,329 | 391,216 | 254,959 | 796,828 |
| 5 | 6,971 | 5,813 | 4,172 | 2,987 | 2,001 | 1,037 | 593 | 422 | 818 | 1,745 | 3,026 | 4,102 | 33,687 |
| 6 | 1,083,683 | 944,958 | 583,572 | 123,891 | 83,635 | (252,249) | (132,449) | (447,754) | (422,616) | (277,902) | (24,102) | 279,665 | 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) | (90,473) | (90,473) | (90,473) | (90,473) | (90,473) |
| 9 | 1,432,895 | 1,111,245 | 649,564 | 611,308 | 273,424 | 173,224 | 77,919 | 103,007 | 247,771 | 501,571 | 805,338 | 973,924 | 956,188 |
| 10 | 17,981 | (245) | | | | | | | | | | | 17,981 |
| a | (245) | | | | | | | | | | | | (245) |
| 11 | 1,470,611 | 1,111,245 | 649,564 | 611,308 | 273,424 | 173,224 | 77,919 | 103,007 | 247,771 | 501,571 | 805,338 | 973,924 | 973,924 |

Note: Actual capital costs for October - April were revised subsequent to the estimated true-up (Schedule 42, 2E dated August 4, 1997) to reflect an audit adjustment to PE 1007

Gulf Forest Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1996 - September 1997

Interest Provisions
(in Dollars)

| Line | October | November | December | January | February | March | April | May | June | July | August | September | 12 Month Total |
|------|---|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|-----------|-----------|----------------|
| 1 | Beginning True-Up Amount (Sch 2A, Lines 7 + 7a + 10) | 1,470,631 | 1,111,245 | 649,564 | 611,308 | 271,424 | 173,224 | 77,919 | 103,057 | 247,771 | 501,571 | 805,318 | |
| 2 | Ending True-Up Amount Before Interest (Line 1 + Sch 2A, Line 1) | 1,463,660 | 1,105,432 | 645,392 | 608,321 | 271,423 | 173,187 | 77,276 | 246,953 | 499,826 | 802,112 | 969,822 | |
| 3 | Total of Beginning & Ending True-Up (Lines 1 + 2) | 2,937,292 | 2,216,867 | 1,294,986 | 1,216,642 | 542,847 | 346,411 | 155,255 | 350,010 | 747,597 | 1,303,683 | 1,775,140 | |
| 4 | Average True-Up Amount (Line 3 + 1/2) | 1,468,646 | 1,108,434 | 647,493 | 608,321 | 271,424 | 173,224 | 77,919 | 175,005 | 373,799 | 651,942 | 887,580 | |
| 5 | Interest Rate (First Day of Reporting Business Month) | 0.054400 | 0.053800 | 0.054500 | 0.054500 | 0.054300 | 0.057400 | 0.056200 | 0.056000 | 0.056200 | 0.055800 | 0.055600 | |
| 6 | Interest Rate (First Day of Subsequent Business Month) | 0.053800 | 0.054500 | 0.059500 | 0.054500 | 0.057400 | 0.056200 | 0.056000 | 0.056200 | 0.055800 | 0.055600 | 0.055300 | |
| 7 | Total of Beginning & Ending Interest Rates (Line 5 + Line 6) | 0.108200 | 0.108300 | 0.114000 | 0.109000 | 0.111700 | 0.113600 | 0.112200 | 0.112200 | 0.112000 | 0.111400 | 0.110900 | |
| 8 | Average Interest Rate (Line 7 + 1/2) | 0.054100 | 0.054150 | 0.057000 | 0.054400 | 0.055850 | 0.056800 | 0.056100 | 0.056100 | 0.055600 | 0.055700 | 0.055450 | |
| 9 | Monthly Average Interest Rate (Line 8 + 1/2) | 0.004508 | 0.004513 | 0.004750 | 0.004533 | 0.004654 | 0.004733 | 0.004675 | 0.004675 | 0.004667 | 0.004642 | 0.004621 | |
| 10 | Interest Provisions for the Month (Line 4 + Line 9) | 6,871 | 5,813 | 4,172 | 2,987 | 2,001 | 1,037 | 422 | 818 | 1,343 | 3,026 | 4,102 | 31,647 |

Schedule 4A

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

Variance Report in O & M Activities
 (in Dollars)

| Line | (1) Actual | (2) Estimated/ Actual | (3) Amount | (4) Variance Percent |
|---|------------------|-----------------------------|------------------|----------------------------|
| 1 Description of O & M Activities | | | | |
| 1 Sulfur | 5,161 | 5,000 | 161 | 3.2 % |
| 2 Air Emission Fees | 141,922 | 176,950 | (35,028) | (19.8) % |
| 3 Title V | 40,827 | 49,552 | (8,725) | (17.6) % |
| 4 Asbestos Fees | 2,100 | 1,700 | 400 | 23.5 % |
| 5 Emission Monitoring | 299,776 | 272,636 | 27,140 | 10.0 % |
| 6 General Water Quality | 308,244 | 375,164 | (66,920) | (17.8) % |
| 7 Groundwater Monitoring Investigation | 1,288,474 | 1,392,127 | (103,653) | (7.4) % |
| 8 State NPDES Administration | 49,500 | 49,500 | 0 | 0.0 % |
| 9 Lead and Copper Rule | 7,909 | 7,143 | 766 | 10.7 % |
| 10 Env Auditing/Assessment | 2,428 | 3,290 | (862) | (26.2) % |
| 11 General Solid & Hazardous Waste | 99,853 | 140,455 | (40,602) | (28.9) % |
| 2 Total O & M Activities | <u>2,246,194</u> | <u>2,473,517</u> | <u>(227,323)</u> | (9.2) % |
| 3 Recoverable Costs Allocated to Energy | 487,686 | 504,138 | (16,452) | (3.3) % |
| 4 Recoverable Costs Allocated to Demand | 1,758,508 | 1,969,379 | (210,871) | (10.7) % |

Notes:

Column (1) is the End of Period Totals on Schedule 5A.

Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-97-1047-FOF-EI

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

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

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

O & M Activities
(in Dollars)

| Line | October | November | December | January | February | March | April | May | June | July | August | September | End of Period Total | Method of Classification | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------------|--------------------------|---------|--|
| | | | | | | | | | | | | | | Demand | Energy | |
| 1 Description of O & M Activities | | | | | | | | | | | | | | | | |
| 1 Sulfur | 2,340 | 0 | 160 | 0 | 0 | 160 | 0 | 2,340 | 161 | 0 | 0 | 0 | 5,161 | | 161 | |
| 2 Air Emission Fees | 0 | 0 | 0 | 0 | 141,950 | 0 | 0 | 0 | 0 | (28) | 0 | 0 | 141,922 | | 14,922 | |
| 3 Title V | 3,189 | 4,697 | 1,456 | 3,131 | 2,745 | 3,051 | 4,044 | 3,239 | 3,844 | 3,057 | 4,061 | 4,313 | 40,827 | | 40,827 | |
| 4 Asbestos Fees | 0 | 200 | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400 | 2,100 | 2,100 | | |
| 5 Emission Monitoring | 26,028 | 15,289 | 30,896 | 14,961 | 23,323 | 12,617 | 30,557 | 20,121 | 26,702 | 5,304 | 13,922 | 80,056 | 299,776 | | 299,776 | |
| 6 General Water Quality | 50,391 | 74,449 | 17,133 | 11,318 | 8,135 | 16,060 | 13,912 | 19,907 | 23,287 | 27,095 | 12,161 | 34,396 | 308,244 | 308,244 | | |
| 7 Groundwater Monitoring Investigation | 73,488 | 231,210 | 542,765 | 59,134 | 112,142 | 32,255 | 6,258 | 29,777 | 15,316 | 90,242 | 37,326 | 58,561 | 1,288,474 | 1,288,474 | | |
| 8 State NPDES Administration | 0 | 0 | 0 | 34,500 | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,500 | | 49,500 | |
| 9 Lead and Copper Rule | 1,644 | 313 | 325 | 2,425 | 99 | 0 | 0 | 0 | 394 | 100 | 2,550 | 59 | 7,909 | | 7,909 | |
| 10 Env Auditing/Assessment | 192 | 1,912 | (571) | 375 | (54) | 0 | 0 | 0 | 0 | 6 | 688 | (120) | 2,428 | | 2,428 | |
| 11 General Solid & Hazardous Waste | 13,286 | 6,450 | 12,776 | 7,509 | 5,700 | 9,583 | 8,340 | 10,162 | 1,166 | 16,327 | 3,031 | 5,521 | 99,853 | | 99,853 | |
| 2 Total of O & M Activities | 170,558 | 334,520 | 606,440 | 133,353 | 309,040 | 73,728 | 63,111 | 85,546 | 70,820 | 142,103 | 73,719 | 183,186 | 2,246,194 | 1,258,508 | 687,686 | |
| 3 Recoverable Costs Allocated to Energy | 31,557 | 19,986 | 32,512 | 18,092 | 168,018 | 15,828 | 34,601 | 25,700 | 30,707 | 8,333 | 17,983 | 84,369 | 487,686 | | | |
| 4 Recoverable Costs Allocated to Demand | 139,001 | 314,534 | 573,928 | 115,261 | 141,022 | 57,900 | 28,510 | 59,846 | 40,113 | 133,770 | 55,736 | 98,817 | 1,758,508 | | | |
| 5 Retail Energy Jurisdictional Factor | 0.9635037 | 0.9655756 | 0.9629850 | 0.9636412 | 0.9637813 | 0.9640253 | 0.9650865 | 0.9657193 | 0.9660374 | 0.9648774 | 0.9652789 | 0.9651951 | | | | |
| 6 Retail 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 | | | | |
| 7 Jurisdictional Energy Recoverable Costs (A) | 30,448 | 19,325 | 31,352 | 17,479 | 162,159 | 15,280 | 33,440 | 24,854 | 29,706 | 8,052 | 17,383 | 81,547 | 471,005 | | | |
| 8 Jurisdictional Demand Recoverable Costs (B) | 133,884 | 302,956 | 552,801 | 111,018 | 135,831 | 55,769 | 27,461 | 57,643 | 38,685 | 128,846 | 53,704 | 95,179 | 1,693,777 | | | |
| 9 Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 - 8) | 164,332 | 322,281 | 584,153 | 128,477 | 297,990 | 71,049 | 60,901 | 82,497 | 68,391 | 136,898 | 71,087 | 176,726 | 2,164,782 | | | |

Notes:

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

(B) Line 4 x Line 6

Schedule 6A

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

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

| Line | (1) | (2) | (3) | (4) |
|------|------------------------------------|----------------------|--------------------|---------|
| | Actual | Estimated/ Actual | Variance Amount | Percent |
| 1 | Description of Investment Projects | | | |
| .1 | 47,852 | 47,852 | 0 | 0.0 % |
| .2 | 3,061,496 | 3,061,496 | 0 | 0.0 % |
| .3 | 264,732 | 264,732 | 0 | 0.0 % |
| .4 | 2,098,109 | 2,098,109 | 0 | 0.0 % |
| .5 | 628,624 | 635,626 | (7,002) | (1.1) % |
| .6 | 19,382 | 17,006 | 2,376 | 14.0 % |
| .7 | 110,131 | 110,131 | 0 | 0.0 % |
| .8 | 38,936 | 38,936 | 0 | 0.0 % |
| .9 | 6,046 | 6,046 | 0 | 0.0 % |
| .10 | 12,945 | 12,946 | (1) | (0.0) % |
| .11 | 7,565 | 7,565 | 0 | 0.0 % |
| .12 | 360,163 | 360,163 | 0 | 0.0 % |
| .13 | 22,095 | 22,095 | 0 | 0.0 % |
| .14 | 2,147,110 | 2,147,119 | (9) | (0.0) % |
| .15 | 61,844 | 61,844 | 0 | 0.0 % |
| .16 | (152,421) | (150,513) | (1,908) | (1.3) % |
| 2 | <u>8,734,609</u> | <u>8,741,153</u> | <u>(6,544)</u> | (0.1) % |
| 3 | 6,162,713 | 6,171,440 | (8,727) | (0.1) % |
| 4 | 2,571,896 | 2,569,713 | 2,183 | 0.1 % |

Notes:

Column (1) is the End of Period Totals on Schedule 7A

Column (2) is the approved Estimated/Actual amount in accordance with FPSC Order No. PSC-97-1047-FOF-EI

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

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

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

Capital Investment Projects - Recoverable Costs
 (in Dollars)

| Line | Description of Investment Projects (A) | October | November | December | January | February | March | April | May | June | July | August | September | End of Period Total | Method of Classification | | |
|------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|--------------------------|-----------|---------|
| | | | | | | | | | | | | | | | Demanded | Energy | |
| 1 | Air Quality Assessment Testing | 4,127 | 4,102 | 4,076 | 4,051 | 4,026 | 4,000 | 3,975 | 3,950 | 3,924 | 3,899 | 3,874 | 3,848 | 41,852 | 0 | 47,852 | |
| 2 | Crut 5, 6 & 7 Precipitator Projects | 258,264 | 257,694 | 257,123 | 256,551 | 255,981 | 255,410 | 254,840 | 254,268 | 253,698 | 253,127 | 252,555 | 251,985 | 2,061,496 | 0 | 3,061,496 | |
| 3 | Crut 7 Flue Gas Conditioning | 22,301 | 22,238 | 22,174 | 22,110 | 22,047 | 21,983 | 21,919 | 21,855 | 21,791 | 21,727 | 21,663 | 21,600 | 204,732 | 0 | 204,732 | |
| 4 | Low NOx Burners, Crut 6 & 7 | 177,253 | 176,662 | 176,071 | 175,480 | 174,889 | 174,298 | 173,707 | 173,116 | 172,525 | 171,934 | 171,343 | 170,752 | 2,098,109 | 0 | 2,098,109 | |
| 5 | CEMs - Crut 1-4-7, South 1 & 2, Duval | 52,732 | 52,642 | 52,551 | 52,461 | 52,370 | 52,280 | 52,189 | 52,098 | 52,007 | 51,916 | 51,825 | 51,734 | 628,624 | 0 | 628,624 | |
| 6 | Substation Communication Investigation (ID) | 1,533 | 1,530 | 1,528 | 1,529 | 1,530 | 1,531 | 1,532 | 1,533 | 1,534 | 1,535 | 1,536 | 1,537 | 19,382 | 17,890 | 1,492 | |
| 7 | Crut Cooling Tower Cell | 9,277 | 9,259 | 9,241 | 9,222 | 9,203 | 9,184 | 9,165 | 9,146 | 9,127 | 9,108 | 9,089 | 9,070 | 101,131 | 101,660 | 8,471 | |
| 8 | Crut 1-5 Dechlorination | 3,278 | 3,272 | 3,266 | 3,260 | 3,254 | 3,248 | 3,242 | 3,236 | 3,229 | 3,223 | 3,217 | 3,211 | 38,936 | 35,942 | 2,994 | |
| 9 | Crut Diesel Fuel Oil Remediation | 1,090 | 1,088 | 1,086 | 1,084 | 1,082 | 1,080 | 1,077 | 1,074 | 1,071 | 1,068 | 1,065 | 1,062 | 11,849 | 11,849 | 996 | |
| 10 | Crut Bulk Tanker Unleaded See Custom Sew | 637 | 636 | 635 | 633 | 632 | 631 | 630 | 629 | 627 | 626 | 625 | 624 | 7,965 | 6,983 | 582 | |
| 11 | Crut PW Sampling System | 30,320 | 30,265 | 30,208 | 30,153 | 30,096 | 30,041 | 29,986 | 29,930 | 29,874 | 29,818 | 29,763 | 29,707 | 360,163 | 332,459 | 27,704 | |
| 12 | South Stormwater Collection System | 1,860 | 1,857 | 1,854 | 1,850 | 1,847 | 1,843 | 1,839 | 1,836 | 1,833 | 1,829 | 1,826 | 1,821 | 22,095 | 20,396 | 1,699 | |
| 13 | South Wastewater Treatment Facility | 180,825 | 180,551 | 180,277 | 179,999 | 179,725 | 179,451 | 179,177 | 178,902 | 178,628 | 178,353 | 178,079 | 177,804 | 2,147,110 | 1,981,947 | 165,163 | |
| 14 | Duval Ash Management Project | 4,657 | 4,919 | 5,215 | 5,280 | 5,267 | 5,254 | 5,241 | 5,228 | 5,215 | 5,203 | 5,189 | 5,176 | 61,844 | 57,089 | 4,755 | |
| 15 | Underground Fuel Tank Replacement | (2,116) | (2,184) | (1,118) | (1,182) | (1,445) | (1,651) | (1,858) | (1,942) | (1,982) | (1,982) | (1,982) | (1,982) | (1,982) | (1,982) | 0 | (1,982) |
| 16 | SOU Allowances | 239,147 | 237,860 | 236,608 | 235,372 | 234,148 | 232,934 | 231,731 | 230,538 | 229,354 | 228,180 | 227,016 | 225,862 | 2,571,896 | 2,571,896 | 0 | |
| 17 | Total Investment Projects - Recoverable Costs | 523,160 | 521,866 | 518,774 | 524,579 | 526,233 | 524,906 | 508,905 | 508,496 | 503,689 | 503,144 | 502,774 | 502,087 | 6,162,713 | 6,162,713 | 0 | |
| 18 | Recoverable Costs Allocated to Energy | 215,387 | 215,894 | 215,830 | 215,196 | 214,851 | 214,496 | 214,146 | 213,801 | 213,447 | 213,092 | 212,751 | 212,399 | 2,571,896 | 2,571,896 | 0 | |
| 19 | Recoverable Costs Allocated to Demanded | 0.9633037 | 0.9635756 | 0.9639850 | 0.9636412 | 0.9637813 | 0.9640253 | 0.9650865 | 0.9657193 | 0.9660374 | 0.9668774 | 0.9677989 | 0.9687989 | 0.9698190 | 0.9708190 | 0.9718190 | |
| 20 | Retail Demanded 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 | 0.9631890 | 0.9631890 | |
| 21 | Jurisdictional Energy Recoverable Costs (B) | 504,772 | 504,763 | 500,271 | 506,214 | 507,884 | 506,731 | 499,892 | 487,884 | 487,264 | 486,152 | 485,997 | 485,290 | 5,953,054 | 5,953,054 | 0 | |
| 22 | Jurisdictional Demanded Recoverable Costs (C) | 208,036 | 207,947 | 207,883 | 207,228 | 206,942 | 206,660 | 206,363 | 205,931 | 205,599 | 205,254 | 204,919 | 204,580 | 2,477,221 | 2,477,221 | 0 | |
| 23 | Total Jurisdictional Recoverable Costs | 712,808 | 712,710 | 708,154 | 713,442 | 714,826 | 713,391 | 706,253 | 693,815 | 692,863 | 691,453 | 690,116 | 688,870 | 8,430,275 | 8,430,275 | 0 | |
| 24 | Total Investment Projects (Lines 7 + 8) | 712,808 | 712,710 | 708,154 | 713,442 | 714,826 | 713,391 | 706,253 | 693,815 | 692,863 | 691,453 | 690,116 | 688,870 | 8,430,275 | 8,430,275 | 0 | |

Notes:

- (A) Each project's Total System Recoverable Expenses on Schedule BA, Line 9
- (B) Line 3 x Line 5 x 1.0014 line loss multiplier
- (C) Line 4 x Line 6
- (D) Actual October - April costs for Line 1-6 were revised subsequent to the estimated true-up (Schedule G2-7E) to reflect an audit adjustment to PE 1007.

Gold River Company
Environmental Cost Recovery Cases (ECRC)
Calculations of the Final Year-Up Amount for the Period
October 1998 - Sept. number 1997

Returns on Capital Investments, Depreciations and Taxes
For Project: Air Quality Assessment Testing
P.E. 1006
(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. Overlays to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Replacements | | 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 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 | 298,115 |
| 3 | Less: Accumulated Depreciations (B) | (951,950) | (951,950) | (951,950) | (1,024,479) | (1,053,326) | (1,082,173) | (1,111,020) | (1,139,867) | (1,168,714) | (1,197,561) | (1,226,408) | (1,255,255) | (1,284,102) | (1,312,949) |
| 4 | CRIP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investments (Lines 2 - 3 + 4) | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 | 146,165 |
| 6 | Average Net Investment | | 143,754 | 140,907 | 138,060 | 135,213 | 132,366 | 129,519 | 126,672 | 123,825 | 120,978 | 118,131 | 115,284 | 112,437 | 112,437 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component (Amount Up For Taxes (C)) | | 429 | 842 | 125 | 168 | 211 | 254 | 297 | 340 | 383 | 426 | 469 | 512 | 555 |
| | b. Debt Component (Line 6 x 3.5137% x 1/12) | | 421 | 413 | 404 | 396 | 388 | 379 | 371 | 363 | 354 | 346 | 338 | 329 | 320 |
| 8 | Investment Expenses | | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 | 2,847 |
| | 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 7 + 8) | | 4,127 | 4,102 | 4,078 | 4,051 | 4,028 | 4,000 | 3,975 | 3,950 | 3,924 | 3,899 | 3,874 | 3,848 | 3,822 |
| | a. Recoverable Costs Allocated to Energy | | 4,127 | 4,102 | 4,078 | 4,051 | 4,028 | 4,000 | 3,975 | 3,950 | 3,924 | 3,899 | 3,874 | 3,848 | 3,822 |
| | b. Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | | 0.9835037 | 0.9845756 | 0.9856475 | 0.9867193 | 0.9877911 | 0.9888629 | 0.9899347 | 0.9910065 | 0.9920783 | 0.9931501 | 0.9942219 | 0.9952937 | 0.9963655 |
| 11 | Demand Jurisdictional Factor | | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 | 0.9831899 |
| 12 | Revised Energy-Related Recoverable Costs (E) | | 3,862 | 3,906 | 3,951 | 3,999 | 4,048 | 4,096 | 4,144 | 4,192 | 4,240 | 4,288 | 4,336 | 4,384 | 4,432 |
| 13 | Revised Demand-Related Recoverable Costs (F) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | 3,862 | 3,906 | 3,951 | 3,999 | 4,048 | 4,096 | 4,144 | 4,192 | 4,240 | 4,288 | 4,336 | 4,384 | 4,432 |

Notes:

- (A) Description and amount for 'Other' adjustments to net investment for this project
- (B) Description of Adjustments to Recover for Other Salvage and Other Returns and Cost of Removal
- (C) Line 6 x 3.5137% x 1/12. Based on EDC of 1.2% and weighted income tax rate of 38.779% (prepayment factor of 1.628052)
- (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

Grid Prime Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes
 For Project: **Grid 5 & 6, 7 Precipitation Project**
 P.E.s 1119, 1216, 1241
 (in Dollars)

| Line | Description | Beginning of Period Amount | October | November | December | January | February | March | April | May | June | July | August | September | Total |
|------|---|----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1 | Investments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a | Expenses in Addition | | 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 |
| c | Amortization | | 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 | Price-in-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) | (2,606,544) | (2,670,377) | (2,734,711) | (2,798,825) | (2,862,918) | (2,927,212) | (2,991,105) | (3,055,199) | (3,119,292) | (3,183,385) | (3,247,479) | (3,311,572) | (3,375,665) | (3,375,665) |
| 4 | "WT" - Net Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investments (Lines 2 - 3 - 4) | 21,834,281 | 21,770,448 | 21,706,204 | 21,642,000 | 21,577,907 | 21,513,813 | 21,449,720 | 21,385,626 | 21,321,533 | 21,257,440 | 21,193,346 | 21,129,253 | 21,065,160 | 21,065,160 |
| 6 | Average Net Investment | | 21,802,235 | 21,738,141 | 21,674,047 | 21,609,954 | 21,545,860 | 21,481,767 | 21,417,673 | 21,353,580 | 21,289,487 | 21,225,393 | 21,161,300 | 21,097,207 | 21,097,207 |
| 7 | Returns on Average Net Investments | | 130,134 | 129,051 | 128,067 | 128,081 | 128,418 | 128,418 | 128,035 | 127,652 | 127,269 | 126,885 | 126,502 | 126,119 | 1,538,717 |
| a | Equity Component (Line 6 x 13.137% x 1/12) | | 63,837 | 63,649 | 63,461 | 63,274 | 63,086 | 62,899 | 62,711 | 62,523 | 62,336 | 62,148 | 61,960 | 61,773 | 733,658 |
| b | Debt Component (Line 6 x 13.137% x 1/12) | | 66,300 | 65,402 | 64,606 | 64,807 | 65,332 | 65,519 | 65,324 | 65,129 | 64,933 | 64,740 | 64,548 | 64,356 | 805,059 |
| 8 | Investment Expenses | | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 54,992 | 639,906 |
| 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 | Disbursements | | 8,101 | 8,102 | 8,101 | 8,101 | 8,102 | 8,101 | 8,101 | 8,101 | 8,101 | 8,102 | 8,101 | 8,101 | 109,215 |
| 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) | | 258,264 | 257,694 | 257,123 | 256,551 | 255,981 | 255,410 | 254,840 | 254,268 | 253,698 | 253,127 | 252,555 | 251,985 | 3,081,496 |
| a | Recoverable Costs Allocated to Energy | | 258,264 | 257,694 | 257,123 | 256,551 | 255,981 | 255,410 | 254,840 | 254,268 | 253,698 | 253,127 | 252,555 | 251,985 | 3,081,496 |
| b | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Amortization Factor | | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 | 0.9831890 |
| 11 | Demand Amortization Factor | | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 | 0.0168110 |
| 12 | Final Energy-Related Recoverable Costs (E) | | 254,187 | 253,617 | 253,047 | 252,477 | 251,907 | 251,337 | 250,767 | 250,197 | 249,627 | 249,057 | 248,487 | 247,917 | 2,972,567 |
| 13 | Final Demand-Related Recoverable Costs (F) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Final Recoverable Costs (Lines 12 + 13) | | 254,187 | 253,617 | 253,047 | 252,477 | 251,907 | 251,337 | 250,767 | 250,197 | 249,627 | 249,057 | 248,487 | 247,917 | 2,972,567 |

Notes:
 (A) Description and reason for "Other" adjustments to net investment for this project
 (B) Description of Adjustments to Recover for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1279% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.577% (imputation factor of 1.620052)
 (D) Description and reason for "Other" adjustments to investment expenses for this project
 (E) Line 9a x Line 10 + 1.0014 has been multiplied
 (F) Line 9b x Line 11
 (G) April & May's costs were revised subsequent to the estimated true-up (Schedule GJ-EE, Page 2 of 16) to reflect an audit adjustment to PE 1216, Cost 7 Precipitation Upgrade.

Grid Energy Company
Environmental Cost Recovery Charge (ECRC)
Calculations of the Final Year-Ly Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: **Crat 1 (Pur Gas Conditioning)**

(in Dollars)

* E. 1228

| 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 Addition | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Charge to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Return | | 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 on Service Contribution 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) | (723,260) | (228,163) | (353,066) | (377,969) | (432,872) | (487,775) | (552,678) | (627,581) | (702,484) | (787,387) | (872,290) | (967,193) | (1,062,096) | (1,157,000) |
| 4 | CEP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 - 1 + 4) | 1,455,985 | 1,951,082 | 1,826,179 | 1,841,276 | 1,746,373 | 1,691,470 | 1,626,567 | 1,551,664 | 1,476,761 | 1,389,858 | 1,302,955 | 1,216,052 | 1,129,149 | 1,042,246 |
| 6 | Average Net Investment | 1,353,534 | 1,948,831 | 1,838,825 | 1,833,822 | 1,828,819 | 1,823,816 | 1,818,813 | 1,813,810 | 1,808,807 | 1,803,804 | 1,798,801 | 1,793,798 | 1,788,795 | 1,783,792 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component (Original Up For Taxes (C)) | 11,678 | 11,649 | 11,620 | 11,591 | 11,561 | 11,532 | 11,502 | 11,473 | 11,444 | 11,414 | 11,385 | 11,355 | 11,326 | 11,297 |
| | b. Debt Component (Line 6 x 3.3137% x (1/2)) | 5,728 | 5,708 | 5,689 | 5,670 | 5,651 | 5,632 | 5,613 | 5,594 | 5,575 | 5,556 | 5,537 | 5,518 | 5,499 | 5,480 |
| 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 | 4,903 | 4,903 |
| | 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) | | | | | | | | | | | | | | |
| | a. Recoverable Costs Allocated to Energy | 22,501 | 22,528 | 22,514 | 22,500 | 22,486 | 22,472 | 22,458 | 22,444 | 22,430 | 22,416 | 22,402 | 22,388 | 22,374 | 22,360 |
| | b. Recoverable Costs Allocated to Demand | 22,501 | 22,528 | 22,514 | 22,500 | 22,486 | 22,472 | 22,458 | 22,444 | 22,430 | 22,416 | 22,402 | 22,388 | 22,374 | 22,360 |
| | c. Recoverable Costs - Allocated to Demand | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | 0.9635037 | 0.9635756 | 0.9636475 | 0.9637194 | 0.9637913 | 0.9638632 | 0.9639351 | 0.9640070 | 0.9640789 | 0.9641508 | 0.9642227 | 0.9642946 | 0.9643665 | 0.9644384 |
| 11 | Revised 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 | 0.9631890 |
| 12 | Revised Energy-Revised Recoverable Costs (E) | 21,317 | 21,322 | 21,327 | 21,332 | 21,337 | 21,342 | 21,347 | 21,352 | 21,357 | 21,362 | 21,367 | 21,372 | 21,377 | 21,382 |
| 13 | Revised Demand-Revised Recoverable Costs (F) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Revised Recoverable Costs (Lines 12 + 13) | 21,317 | 21,322 | 21,327 | 21,332 | 21,337 | 21,342 | 21,347 | 21,352 | 21,357 | 21,362 | 21,367 | 21,372 | 21,377 | 21,382 |

Note: (A) Description and returns for 'Other' adjustments to net investment for this project

(B) Description of adjustments to returns for Green Savings and Other Recoverable and Cost of Borrowed

(C) Line 6 x 3.3137% x (1/2). Based on ECR of 12% and weighted income tax rate of 38.575% (equation factor of 1.62802)

(D) Description and returns for 'Other' adjustments to investment expenses for this project

(E) Line 9 x Line 10 x 1.0014 base cost multiplier

(F) Line 9 x Line 11

Gold Plume Company
Environmental Cost Recovery Charge (ECRC)
Calculation of the First Year-Use Amount for the Period
October 1998 - September 1999

Returns on Capital Investments, Depreciation and Taxes
For Project: Low MOs Burners, Crest 6 & 7
P.E.s 1236 and 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 Addition | | 4,106 | (63,895) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Change to Plus | | 4,106 | (18,541) | 0 | 0 | (12,352) | 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 | 16,763,368 | 16,769,474 | 16,730,933 | 16,736,933 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 | 16,702,381 |
| 3 | Less: Accumulated Depreciation (B) | (1,082,754) | (1,118,470) | (1,156,197) | (1,193,885) | (1,231,570) | (1,269,175) | (1,306,791) | (1,344,379) | (1,381,967) | (1,419,555) | (1,457,143) | (1,494,731) | (1,532,319) | (1,532,319) |
| 4 | CRIP - Net Interest Bearing | 0 | 0 | (25,372) | (25,352) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 - 1 + 4) | 15,680,614 | 15,651,004 | 15,549,564 | 15,517,696 | 15,476,811 | 15,436,406 | 15,398,700 | 15,361,202 | 15,323,614 | 15,286,026 | 15,248,438 | 15,210,850 | 15,173,262 | 15,173,262 |
| 6 | Average Net Investment | | 15,667,809 | 15,600,194 | 15,530,540 | 15,462,874 | 15,415,229 | 15,417,598 | 15,379,996 | 15,342,408 | 15,304,820 | 15,267,232 | 15,229,644 | 15,192,056 | 15,192,056 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| a | Equity Component (Grossed Up For Taxes (C)) | | 93,662 | 93,258 | 92,842 | 92,416 | 92,391 | 92,166 | 91,942 | 91,717 | 91,492 | 91,268 | 91,043 | 90,818 | 90,818 |
| b | Debt Component (Line 6 x 3.5137% x 1.12) | | 45,875 | 45,877 | 45,473 | 45,383 | 45,253 | 45,143 | 45,071 | 44,923 | 44,811 | 44,702 | 44,592 | 44,482 | 44,482 |
| 8 | Investment Expenses | | | | | | | | | | | | | | |
| a | Depreciation | | 37,716 | 37,727 | 37,688 | 37,645 | 37,643 | 37,616 | 37,588 | 37,588 | 37,588 | 37,588 | 37,588 | 37,588 | 37,588 |
| b | Amortization | | 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 |
| 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) | | 177,253 | 176,662 | 176,003 | 175,624 | 175,289 | 174,925 | 174,563 | 174,228 | 173,893 | 173,558 | 173,223 | 172,888 | 172,888 |
| a | Recoverable Costs Allocated to Energy | | 177,253 | 176,662 | 176,003 | 175,624 | 175,289 | 174,925 | 174,563 | 174,228 | 173,893 | 173,558 | 173,223 | 172,888 | 172,888 |
| b | Recoverable Costs Allocated to Demand | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Intentional Factor | | | | | | | | | | | | | | |
| 11 | Demand Intentional Factor | | | | | | | | | | | | | | |
| 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 Intentional Recoverable Costs (Lines 12 + 13) | | 171,023 | 170,319 | 169,726 | 169,475 | 169,177 | 168,868 | 168,704 | 168,491 | 168,222 | 167,997 | 167,774 | 167,551 | 167,551 |
| | | | 171,023 | 170,319 | 169,726 | 169,475 | 169,177 | 168,868 | 168,704 | 168,491 | 168,222 | 167,997 | 167,774 | 167,551 | 167,551 |

Note:
(A) Decrease and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Retirements and Cost of Removal
(C) Line 6 x 3.5137% x 1.12. Based on BOE of 12% and weighted increase tax rate of 38.575% (exemption factor of 1.620002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9 x Line 10 x 1.0014 has been multiplier
(F) Line 9 x Line 11

Gold Partner Company
Environmental Cost Recovery Claims (ECRC)
Calculations of the Final True-Up Amount for the Period
October 1998 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: CEMs, Cost 1 & 2, Schells 1, Smith 1 & 2, Domet
P.E. 1164 (240,1245,1263,2291,2900,3223,4579,4660 & 1554
(in Dollars)

| Line | Description | Programs, of Permitted Amount | October | November | December | January | February | March | April | May | June | July | August | September | Total of Period Amount |
|------|--|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------------|
| 1 | Inventories | | | | | | | | | | | | | | |
| | Expenses/Adjustments | | | | | | | | | | | | | | |
| | Charge to Phase | | | | | | | | | | | | | | |
| | Reversions | | | | | | | | | | | | | | |
| | Cost of Removal (A) | | | | | | | | | | | | | | |
| 2 | Phase on Services/Claims, minus Base | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 | 4,284,314 |
| 3 | Less: Accumulated Depreciation (B) | (286,841) | (287,013) | (287,536) | (287,762) | (288,047) | (288,219) | (288,391) | (288,567) | (288,743) | (288,919) | (289,095) | (289,271) | (289,447) | (289,623) |
| 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) | 4,997,473 | 4,997,301 | 4,996,778 | 4,996,552 | 4,996,326 | 4,996,100 | 4,995,874 | 4,995,648 | 4,995,422 | 4,995,196 | 4,994,970 | 4,994,744 | 4,994,518 | 4,994,292 |
| 6 | Average Net Investment | 4,982,387 | 4,982,215 | 4,977,042 | 4,971,870 | 4,966,698 | 4,961,526 | 4,956,354 | 4,951,182 | 4,946,010 | 4,940,838 | 4,935,666 | 4,930,494 | 4,925,322 | 4,920,150 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | Equity Component (Grossed Up For Taxes (C)) | 27,403 | 27,392 | 27,381 | 27,371 | 27,360 | 27,350 | 27,340 | 27,330 | 27,320 | 27,310 | 27,300 | 27,290 | 27,280 | 27,270 |
| | Debt Component (Line 6 x 3.137% x 1.12) | 13,647 | 13,617 | 13,587 | 13,557 | 13,527 | 13,497 | 13,467 | 13,437 | 13,407 | 13,377 | 13,347 | 13,317 | 13,287 | 13,257 |
| 8 | Investment Expenses | | | | | | | | | | | | | | |
| | Depreciation | 19,172 | 18,173 | 16,172 | 14,172 | 12,172 | 10,172 | 8,172 | 6,172 | 4,172 | 2,172 | 1,172 | 1,172 | 1,172 | 1,172 |
| | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Disbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Property Taxes | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 | 1,660 |
| | Other (D) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | 52,752 | 52,642 | 52,551 | 52,463 | 52,372 | 52,283 | 52,193 | 52,103 | 52,013 | 51,923 | 51,833 | 51,743 | 51,653 | 51,563 |
| | Recoverable Costs Allocated to Energy | 52,752 | 52,642 | 52,551 | 52,463 | 52,372 | 52,283 | 52,193 | 52,103 | 52,013 | 51,923 | 51,833 | 51,743 | 51,653 | 51,563 |
| | Recoverable Costs Allocated to Domet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Energy Jurisdictional Factor | 0.9615037 | 0.9615756 | 0.9616475 | 0.9617193 | 0.9617912 | 0.9618631 | 0.9619350 | 0.9620069 | 0.9620788 | 0.9621507 | 0.9622226 | 0.9622945 | 0.9623664 | 0.9624383 |
| 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 | 0.9631890 |
| 12 | Retail Energy-Related Recoverable Costs (E) | 50,279 | 50,301 | 50,323 | 50,345 | 50,367 | 50,389 | 50,411 | 50,433 | 50,455 | 50,477 | 50,499 | 50,521 | 50,543 | 50,565 |
| 13 | Retail Demand-Related Recoverable Costs (F) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 50,279 | 50,301 | 50,323 | 50,345 | 50,367 | 50,389 | 50,411 | 50,433 | 50,455 | 50,477 | 50,499 | 50,521 | 50,543 | 50,565 |

Notes:
(A) Cost of Removal Associated with PE 1164
(B) Description of Adjustments to Recover the Gross Salvage and Other Reversions and Cost of Removal
(C) Line 8 x 3.137% x 1.12. Based on EOE of 12% and weighted income tax rate of 38.377% (corporation factor of 1.620022)
(D) Description and reason 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 Farm Company
Environmental Cost Recovery Claim (ECRC)
Calculations of the Final Year-Ly Amount for the Period
October 1996 - September 1997
Return on Capital Investment, Depreciation and Tax
For Project: Substation Contamination Investigation
P.E. 1007
(in Dollars)

| Line | Description | Beginning of Fiscal Month | October | November | December | January | February | March | April | May | June | July | August | September | End of Fiscal Month |
|------|--|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------------|
| 1 | Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Expansions/ Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Change in Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Retirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Other (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | Plant in Service Depreciation Base (G) | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 | 143,818 |
| 7 | Less: Accumulated Depreciation (H) | (5,164) | (5,471) | (6,378) | (6,883) | (6,327) | (6,969) | (7,411) | (7,833) | (8,295) | (8,777) | (9,199) | (9,621) | (10,063) | (10,503) |
| 8 | CHRP - New Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Net Investment (Lines 2 - 7 + 8) | 137,654 | 137,347 | 137,440 | 136,935 | 136,491 | 136,849 | 135,407 | 135,985 | 134,723 | 134,281 | 133,219 | 132,297 | 131,755 | 131,315 |
| 10 | Average Net Investment | 137,791 | 137,264 | 137,287 | 136,712 | 136,270 | 135,828 | 135,386 | 134,944 | 134,502 | 134,060 | 133,618 | 133,176 | 132,734 | 132,292 |
| 11 | Return on Average Net Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Equity Component (Owned Up For Taxes (C)) | 821 | 829 | 817 | 814 | 814 | 817 | 808 | 808 | 807 | 803 | 801 | 799 | 796 | 796 |
| 13 | Debt Component (Lines 6 + 1.117% x U12) | 463 | 462 | 460 | 459 | 458 | 456 | 454 | 452 | 450 | 448 | 446 | 444 | 442 | 440 |
| 14 | Investment Expenses | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 | 307 |
| 15 | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Distribution | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Other (E) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Total System Recoverable Expense (Lines 1 - 8) | 1,233 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 | 1,228 |
| 21 | Recoverable Costs Allocated to Energy | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 | 118 |
| 22 | Recoverable Costs Allocated to Demand | 1,415 | 1,412 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 | 1,410 |
| 23 | Energy Jurisdictional Factor | 0.9631807 | 0.9631806 | 0.9631805 | 0.9631804 | 0.9631803 | 0.9631802 | 0.9631801 | 0.9631800 | 0.9631799 | 0.9631798 | 0.9631797 | 0.9631796 | 0.9631795 | 0.9631794 |
| 24 | Demand Jurisdictional Factor | 0.9631890 | 0.9631889 | 0.9631888 | 0.9631887 | 0.9631886 | 0.9631885 | 0.9631884 | 0.9631883 | 0.9631882 | 0.9631881 | 0.9631880 | 0.9631879 | 0.9631878 | 0.9631877 |
| 25 | Revised Energy-Related Recoverable Costs (E) | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 | 114 |
| 26 | Revised Demand-Related Recoverable Costs (F) | 1,363 | 1,360 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 | 1,358 |
| 27 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 1,477 | 1,474 | 1,473 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 | 1,472 |

Note:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Gross Salvage and Other Recoverable and Cost of Ratemaking
(C) 1 + 6 x 7.1729% x 1/12. Based on ROE of 17% and weighted because the rate of 33.375% (impairment factor of 1.620822)
(D) Description and reason for 'Other' adjustments to investment expense for this project
(E) Line 9 x Line 10 x 1.2014 has been multiplied
(F) Line 9 x Line 11
(G) Actual October - April cost were revised subsequent to the estimated two-up (Schedule 42-82) to reflect an audit adjustment

Cost Phase Company
Environmental Cost Recovery Claims (ECRC)
Calculation of the Final True-Up Amount for the Period
October 15/98 - September 1997

Return on Capital Investments, Depreciation and Taxes
For Project: **Cris Cracking Tower Cell**
P.E. 1732
(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 Addition | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Changes to Prior | | 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 |
| | d. Other (A) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Phase-Service Depreciation Base | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,659 | 906,657 | 906,657 | 906,659 | 906,659 |
| | a. Less: Accumulated Depreciation (B) | (91,803) | (91,803) | (97,883) | (99,123) | (101,163) | (102,203) | (102,243) | (107,283) | (109,323) | (111,363) | (113,403) | (115,443) | (117,483) | (117,483) |
| | c. 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) | \$11,856 | \$11,856 | \$9,776 | \$8,536 | \$9,696 | \$10,456 | \$11,216 | \$9,336 | \$8,576 | \$9,736 | \$9,256 | \$9,116 | \$9,276 | \$9,176 |
| 6 | Average Net Investment | | \$12,838 | \$10,596 | \$88,356 | \$88,316 | \$84,476 | \$82,436 | \$80,396 | \$88,316 | \$98,316 | \$94,276 | \$92,236 | \$92,236 | \$90,196 |
| 7 | Return on Average Net Investment | | 4,338 | 4,946 | 4,334 | 4,321 | 4,809 | 4,797 | 4,783 | 4,773 | 4,760 | 4,748 | 4,736 | 4,724 | 4,714 |
| | a. Equity Component (Amount Up For Taxes (C)) | | 2,379 | 2,373 | 2,367 | 2,361 | 2,356 | 2,350 | 2,344 | 2,338 | 2,332 | 2,326 | 2,320 | 2,314 | 2,308 |
| | b. Debt Component (Line 6 x 3.5137% x 1/12) | | 2,060 | 2,573 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 | 2,060 |
| | c. Depreciation | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | d. Amortization | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | e. Charitable | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | f. Property Taxes | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | g. Other (D) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | | 9,277 | 9,239 | 9,261 | 9,222 | 9,205 | 9,187 | 9,169 | 9,151 | 9,132 | 9,114 | 9,096 | 9,078 | 9,060 |
| | a. Recoverable Costs Allocated to Energy | | 714 | 712 | 711 | 709 | 708 | 707 | 706 | 705 | 702 | 701 | 700 | 700 | 700 |
| | b. Recoverable Costs Allocated to Demand | | 8,563 | 8,527 | 8,550 | 8,513 | 8,497 | 8,480 | 8,464 | 8,447 | 8,430 | 8,413 | 8,396 | 8,380 | 8,364 |
| 10 | Energy Adjustment Factor | | 0.9635037 | 0.9635756 | 0.9629850 | 0.9636412 | 0.9637813 | 0.9640253 | 0.9632865 | 0.9637193 | 0.9640374 | 0.9642774 | 0.9642799 | 0.9645191 | 0.9645191 |
| | Demand Adjustment 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) | | 689 | 688 | 686 | 684 | 683 | 683 | 681 | 681 | 679 | 677 | 677 | 675 | 675 |
| | Retail Demand-Related Recoverable Costs (F) | | 8,248 | 8,232 | 8,216 | 8,200 | 8,184 | 8,168 | 8,152 | 8,136 | 8,120 | 8,103 | 8,087 | 8,071 | 8,054 |
| 14 | Total Adjusted Recoverable Costs (Lines 12 + 13) | | 8,937 | 8,920 | 8,902 | 8,884 | 8,867 | 8,851 | 8,835 | 8,819 | 8,802 | 8,785 | 8,768 | 8,752 | 8,735 |

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 Recovery
(C) Line 6 x 3.5137% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.57% (equation factor of 1.624002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 has been multiplied
(F) Line 9b x Line 11

Goldcrest Company
Environmental Cost Recovery Charge (ECRC)
Calculations of the Final Year-Up Account for the Period
October 1998 - September 1997

Returns on Capital Investment, Depreciation and Taxes
For Project: Cost 1-5 Dredges/Removal
P.E. 13-44
(in Dollars)

| Line | Description | Beginning of Period Account | October | November | December | January | February | March | April | May | June | July | August | September | End of Period Account |
|------|--|-----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------------------|
| 1 | Investments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Expansions/ Additions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Changes to Plant | | 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 |
| | Other (A) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2 | Plant on 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) | (14,827) | (15,401) | (16,081) | (16,801) | (17,571) | (18,422) | (19,366) | (20,404) | (21,533) | (22,760) | (24,094) | (25,534) | (27,080) | (28,733) |
| 4 | CORP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 - 3 + 4) | 290,496 | 289,922 | 289,242 | 288,522 | 287,852 | 287,201 | 286,557 | 285,919 | 285,289 | 284,657 | 284,024 | 283,390 | 282,755 | 282,119 |
| 6 | Average Net Investment | 290,951 | 290,266 | 289,579 | 288,892 | 288,205 | 287,518 | 286,831 | 286,144 | 285,457 | 284,770 | 284,083 | 283,396 | 282,709 | 282,022 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | Equity Component (Grossed Up For Taxes (C)) | 1,779 | 1,775 | 1,771 | 1,767 | 1,763 | 1,759 | 1,755 | 1,751 | 1,747 | 1,743 | 1,739 | 1,735 | 1,731 | 1,727 |
| | Debt Component (Line 6 x 3.5137% x 1.132) | 832 | 830 | 828 | 826 | 824 | 822 | 820 | 818 | 816 | 814 | 812 | 810 | 808 | 806 |
| 8 | Investment Expenses | | | | | | | | | | | | | | |
| | Depreciation | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 | 687 |
| | Amortization | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Disbursements | 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 |
| | Other (D) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Lines 7 + 8) | 1,619 | 1,617 | 1,615 | 1,613 | 1,611 | 1,609 | 1,607 | 1,605 | 1,603 | 1,601 | 1,599 | 1,597 | 1,595 | 1,593 |
| | Recoverable Costs Allocated to Energy | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 | 251 |
| | Recoverable Costs Allocated to Demand | 1,368 | 1,366 | 1,364 | 1,362 | 1,360 | 1,358 | 1,356 | 1,354 | 1,352 | 1,350 | 1,348 | 1,346 | 1,344 | 1,342 |
| 10 | Energy Jurisdictional Factor | 0.963107 | 0.963109 | 0.963111 | 0.963113 | 0.963115 | 0.963117 | 0.963119 | 0.963121 | 0.963123 | 0.963125 | 0.963127 | 0.963129 | 0.963131 | 0.963133 |
| 11 | Demand Jurisdictional Factor | 0.963189 | 0.963190 | 0.963191 | 0.963192 | 0.963193 | 0.963194 | 0.963195 | 0.963196 | 0.963197 | 0.963198 | 0.963199 | 0.963200 | 0.963201 | 0.963202 |
| 12 | Retail Energy-Related Recoverable Costs (E) | 243 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 |
| 13 | Retail Demand-Related Recoverable Costs (F) | 2,915 | 2,909 | 2,904 | 2,899 | 2,894 | 2,889 | 2,884 | 2,879 | 2,874 | 2,869 | 2,864 | 2,859 | 2,854 | 2,849 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 3,158 | 3,151 | 3,146 | 3,141 | 3,136 | 3,131 | 3,126 | 3,121 | 3,116 | 3,111 | 3,106 | 3,101 | 3,096 | 3,091 |

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Green Buildings and Other Recoverable and Cost of Removal
(C) Line 6 x 3.5137% x 1.132. Based on ROE of 7.2% and weighted income tax rate of 38.775% (eq status factor of 1.630022)
(D) Description and reason 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

Geiff Power Company
Environmental Cost Recovery Charge (ECRC)
Calculations of the Final Year-Uy Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes
 For Project: **Crest Diesel Fuel Oil Refabrication**
 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 | | | | | | | | | | | | | | |
| | a. Expenditures Addition | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Chargeup 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 Rate | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 | 47,953 |
| 3 | Less: Accumulated Depreciation (B) | (2,879) | (2,879) | (3,183) | (3,183) | (3,291) | (3,399) | (3,507) | (3,615) | (3,723) | (3,831) | (3,939) | (4,047) | (4,155) | (4,263) |
| 4 | CWP - Net Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Line 2 - 3 + 4) | 45,076 | 45,076 | 44,870 | 44,770 | 44,664 | 44,558 | 44,452 | 44,346 | 44,240 | 44,134 | 44,028 | 43,922 | 43,816 | 43,710 |
| 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 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component (Grossed Up For Taxes (C)) | | 269 | 269 | 268 | 267 | 267 | 266 | 265 | 265 | 264 | 263 | 263 | 262 | 262 |
| | b. Debt Component (Line 6 x 5.5137% x 1/12) | | 132 | 132 | 131 | 131 | 131 | 130 | 130 | 130 | 129 | 129 | 129 | 128 | 128 |
| 8 | Investment Expenses | | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 |
| | 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) | | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 | 108 |
| 9 | Total System Recoverable Expenses (Line 7 + 8) | | 509 | 509 | 507 | 506 | 506 | 504 | 503 | 503 | 501 | 500 | 500 | 498 | 496 |
| | a. Recoverable Costs Allocated to Energy | | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 38 | 38 | 38 | 38 |
| | b. Recoverable Costs Allocated to Demand | | 470 | 470 | 468 | 467 | 465 | 464 | 464 | 464 | 462 | 462 | 462 | 460 | 458 |
| 10 | Energy Adjustment Factor | | 0.9635037 | 0.9635756 | 0.9636250 | 0.9636412 | 0.9637013 | 0.9640253 | 0.9652865 | 0.9657193 | 0.9660374 | 0.9662774 | 0.9662789 | 0.9661951 | 0.9661951 |
| 11 | Demand Adjustment 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 | Renal Energy-Related Recoverable Costs (E) | | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 | 34 |
| 13 | Renal Demand-Related Recoverable Costs (F) | | 453 | 453 | 451 | 450 | 448 | 447 | 447 | 447 | 445 | 445 | 445 | 443 | 443 |
| 14 | Total Jurisdictional Recoverable Costs (Line 12 + 13) | | 487 | 487 | 485 | 484 | 482 | 481 | 481 | 481 | 479 | 479 | 479 | 477 | 477 |

Notes:
 (A) Description and reasons for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Recover for Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1279% x 1/12, based on ROE of 12% and weighted income tax rate of 35.377% (equivalent factor of 1.62002)
 (D) Description and reasons for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 base rate multiplier
 (F) Line 9b x Line 11

Grid Energy Company
Environmental Cost Recovery Claims (ECRC)
Calculations of the Final True-Up Amount for the Period
October 1996 - September 1997

Returns on Capital Investment, Depreciation and Taxes
For Project: **Cost South Trencher United Gas Compress Station**
P.E. 1271
(in Dollars)

| Line | Description | Beginning of Period Amount | | | | | | | | | | | | End of Period Amount | | |
|------|--|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|-----------|-----------|
| | | October | November | December | January | February | March | April | May | June | July | August | September | Period | Amount | |
| 1 | Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | a. Expenditures Addition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Changes to Plant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Retirement | 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 | Post-in-Service Depreciation Base | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 | 101,493 |
| 3 | Less: Accumulated Depreciation (B) | (4,396) | (1,823) | (3,209) | (5,088) | (6,794) | (8,364) | (9,720) | (10,820) | (11,648) | (12,276) | (12,704) | (13,032) | (13,260) | (13,488) | (13,716) |
| 4 | CMP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 - 3 + 4) | 96,817 | 99,643 | 98,212 | 95,887 | 95,799 | 95,531 | 95,503 | 95,073 | 94,847 | 94,619 | 94,391 | 94,163 | 93,935 | 93,707 | 93,479 |
| 6 | Average Net Investment | 96,783 | 96,557 | 96,329 | 96,101 | 95,873 | 95,645 | 95,417 | 95,189 | 94,961 | 94,733 | 94,505 | 94,277 | 94,049 | 93,821 | 93,593 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | | |
| | a. Equity Component (Owned Up For Taxes (C)) | 579 | 577 | 576 | 574 | 573 | 572 | 570 | 569 | 568 | 566 | 565 | 564 | 563 | 562 | 561 |
| | b. Debt Component (Line 6 x 3.5137% x 1/12) | 283 | 283 | 282 | 281 | 281 | 280 | 279 | 279 | 278 | 277 | 277 | 276 | 275 | 274 | 273 |
| 8 | Investment Expenses | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 | 228 |
| | 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 | 0 | 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 | 0 |
| | 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) | 1,090 | 1,088 | 1,086 | 1,083 | 1,082 | 1,080 | 1,077 | 1,076 | 1,074 | 1,071 | 1,070 | 1,068 | 1,066 | 1,064 | 1,062 |
| | a. Recoverable Costs Allocated to Energy | 84 | 84 | 84 | 84 | 83 | 83 | 83 | 83 | 83 | 82 | 82 | 82 | 82 | 82 | 82 |
| | b. Recoverable Costs Allocated to Demand | 1,006 | 1,004 | 1,002 | 1,000 | 999 | 997 | 994 | 993 | 991 | 989 | 988 | 986 | 984 | 982 | 980 |
| 10 | Energy Jurisdictional Factor | 0.9631017 | 0.9635756 | 0.9629030 | 0.9636412 | 0.9637813 | 0.9640233 | 0.9630865 | 0.9637193 | 0.9640374 | 0.9648774 | 0.9652789 | 0.9651051 | 0.9651051 | 0.9651051 | 0.9651051 |
| 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 | 0.9631890 | 0.9631890 |
| 12 | Retail Energy-Related Recoverable Costs (E) | 81 | 81 | 81 | 81 | 80 | 80 | 80 | 80 | 80 | 79 | 79 | 79 | 79 | 79 | 79 |
| 13 | Retail Demand-Related Recoverable Costs (F) | 999 | 997 | 995 | 993 | 982 | 960 | 957 | 956 | 953 | 952 | 952 | 950 | 949 | 948 | 947 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | 1,080 | 1,078 | 1,076 | 1,074 | 1,062 | 1,040 | 1,037 | 1,036 | 1,032 | 1,031 | 1,031 | 1,029 | 1,028 | 1,027 | 1,026 |

(A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Returns for Green Savings and Other Recoverable and Cost of Ratemaking
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.573% (exemption factor of 1.620022)
 (D) Description and reason for 'Other' adjustments to investment expense for this project
 (E) Line 9 x Line 10 x 1.0014 line base multiplier
 (F) Line 9 x Line 11

Gold Prime Company
Environmental Cost Recovery Claims (ECRC)
Calculations of the Final True-Up Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes:
For Project: Crut (NW) 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 | Investment cost | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | a. Expenditures Addition | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Charge to Plant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | c. Return | | 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 on-Site Service/Depreciation Base | 39,743 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 | 39,243 |
| 3 | Less: Accumulated Depreciation (B) | (1,014) | (1,282) | (1,416) | (1,416) | (1,520) | (1,684) | (1,818) | (1,952) | (2,086) | (2,220) | (2,354) | (2,488) | (2,622) | (2,756) |
| 4 | CRIP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Line 2 - 3 + 4) | 38,729 | 37,961 | 37,827 | 37,827 | 37,723 | 37,559 | 37,425 | 37,291 | 37,151 | 37,023 | 36,889 | 36,755 | 36,621 | 36,487 |
| 6 | Average Net Investment | | 38,462 | 38,328 | 38,194 | 38,060 | 37,926 | 37,792 | 37,658 | 37,524 | 37,390 | 37,256 | 37,122 | 36,988 | 36,854 |
| 7 | Returns on Average Net Investment | | 338 | 337 | 336 | 335 | 334 | 334 | 333 | 332 | 331 | 330 | 329 | 329 | 329 |
| | a. Equity Component (Line 6 x 3.5137% x 1/12) | 145 | 145 | 145 | 144 | 144 | 143 | 143 | 142 | 141 | 140 | 139 | 138 | 138 | 138 |
| | b. Debt Component | 193 | 192 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 | 191 |
| 8 | Investment Expenses | | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 | 134 |
| | 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) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Total System Recoverable Expenses (Line 7 + 8) | | 677 | 676 | 675 | 673 | 672 | 671 | 670 | 669 | 668 | 667 | 666 | 665 | 664 |
| | a. Recoverable Costs Allocated to Energy | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 48 | 48 | 48 | 48 | 48 | 48 | 48 |
| | b. Recoverable Costs Allocated to Demand | 528 | 527 | 526 | 524 | 523 | 523 | 522 | 522 | 521 | 520 | 519 | 518 | 517 | 516 |
| 10 | Energy Amortization Factor | | 0.9632037 | 0.9632756 | 0.9632925 | 0.9633412 | 0.9633713 | 0.9634023 | 0.9634345 | 0.9634679 | 0.9635024 | 0.9635379 | 0.9635744 | 0.9636119 | 0.9636504 |
| 11 | Demand Amortization Factor | | 0.9633180 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 | 0.9631190 |
| 12 | Revised Energy-Related Recoverable Costs (E) | | 47 | 47 | 47 | 47 | 47 | 47 | 46 | 46 | 46 | 46 | 46 | 46 | 46 |
| 13 | Revised Demand-Related Recoverable Costs (F) | | 566 | 565 | 564 | 563 | 562 | 561 | 560 | 559 | 558 | 557 | 556 | 555 | 554 |
| 14 | Total Adjusted Recoverable Costs (Line 12 + 13) | | 613 | 612 | 611 | 610 | 609 | 608 | 607 | 606 | 605 | 604 | 603 | 602 | 601 |

Notes:
(A) Description and reason for Other adjustments to net investment for this project
(B) Description of Adjustments to Recover for Credit Salvage and Other Transactions and Cost of Removal
(C) Line 6 x 3.5137% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (corporation factor of 1.620022)
(D) Description and reason for Other adjustments to investment expenses for this project
(E) Line 9 x Line 10 x 1.0014 base line multiplier
(F) Line 9 x Line 11

Grid Power Company
Environmental Cost Recovery Cases (ECRC)
Calculations of the Final True-Up Amounts for the Period
October 1996 - September 1997

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Sacramento Collection Sys. am
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 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| a | Expenditures Addressed | | 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 | Reversions | | 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 | 2,782,600 | 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) | (84,269) | (90,539) | (96,791) | (103,052) | (109,313) | (115,574) | (121,835) | (128,096) | (134,357) | (140,618) | (146,879) | (153,140) | (159,401) |
| 4 | CWIP - Non Income 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 | 2,698,331 | 2,692,061 | 2,685,809 | 2,679,548 | 2,673,287 | 2,667,026 | 2,660,765 | 2,654,504 | 2,648,243 | 2,641,982 | 2,635,721 | 2,629,460 | 2,623,200 |
| 6 | Average Net Investment | | 2,701,462 | 2,695,201 | 2,688,940 | 2,682,679 | 2,676,418 | 2,670,157 | 2,663,896 | 2,657,635 | 2,651,374 | 2,645,113 | 2,638,852 | 2,632,591 | 2,626,330 |
| 7 | Return on Average Net Investment | | 16,149 | 16,112 | 16,074 | 16,037 | 16,000 | 15,962 | 15,925 | 15,887 | 15,850 | 15,812 | 15,775 | 15,738 | 15,701 |
| a | Equity Component (Line 6 x 13.17%, x 1.12) | | 7,918 | 7,892 | 7,873 | 7,855 | 7,837 | 7,818 | 7,800 | 7,782 | 7,763 | 7,745 | 7,727 | 7,708 | 7,690 |
| b | Debt Component (Line 6 x 13.17%, x 1.12) | | 8,231 | 8,220 | 8,201 | 8,192 | 8,183 | 8,174 | 8,165 | 8,156 | 8,147 | 8,138 | 8,129 | 8,120 | 8,111 |
| 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 | Entitlements | | 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) | | 30,120 | 30,265 | 30,208 | 30,151 | 30,094 | 30,037 | 29,980 | 29,923 | 29,866 | 29,810 | 29,753 | 29,697 | 29,640 |
| 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 |
| b | Recoverable Costs Allocated to Demand | | 27,988 | 27,937 | 27,884 | 27,831 | 27,778 | 27,725 | 27,672 | 27,619 | 27,566 | 27,513 | 27,460 | 27,407 | 27,354 |
| 10 | Energy Jurisdictional Factor | | 0.9615037 | 0.9635756 | 0.9656475 | 0.9677193 | 0.9697911 | 0.9718629 | 0.9739347 | 0.9760065 | 0.9780783 | 0.9801501 | 0.9822219 | 0.9842937 | 0.9863655 |
| 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 | Racial Energy-Related Recoverable Costs (E) | | 2,250 | 2,251 | 2,252 | 2,253 | 2,254 | 2,255 | 2,256 | 2,257 | 2,258 | 2,259 | 2,260 | 2,261 | 2,262 |
| 13 | Racial Demand-Related Recoverable Costs (F) | | 26,958 | 26,909 | 26,860 | 26,811 | 26,762 | 26,713 | 26,664 | 26,615 | 26,566 | 26,517 | 26,468 | 26,419 | 26,370 |
| 14 | Total Jurisdictional Recoverable Costs (Lines 12 + 13) | | 29,208 | 29,160 | 29,099 | 29,057 | 29,014 | 28,972 | 28,929 | 28,887 | 28,844 | 28,802 | 28,759 | 28,717 | 28,674 |

(A) Description and return for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Return for Green Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1.12. Based on EOE of 12% and weighted income tax rate of 38.377% (empirical factor of 1.63002)
 (D) Description and return for 'Other' adjustments to investment expenses for this project
 (E) Line 9a x Line 10 x 1.0014 has been multiplied
 (F) Line 9b x Line 11

Geiff Power Company
Investment Cost Recovery-Chain (I-CRC)
Calculation of the Final Total-Ly Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: South West Water Treatment Facility
P.E. (46)

| 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 Addition | 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 |
| b | Change in Price | (10,377) | (10,371) | (11,125) | (11,519) | (11,913) | (12,307) | (12,701) | (13,095) | (13,489) | (13,883) | (14,277) | (14,671) | (15,065) | (15,459) |
| c | Reversions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| d | Other (A) | 164,363 | 164,409 | 164,455 | 164,501 | 164,547 | 164,593 | 164,639 | 164,685 | 164,731 | 164,777 | 164,823 | 164,869 | 164,915 | 164,961 |
| 2 | Plant or 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) | (10,377) | (20,748) | (31,119) | (41,490) | (51,861) | (62,232) | (72,603) | (82,974) | (93,345) | (103,716) | (114,087) | (124,458) | (134,829) | (145,200) |
| 4 | CFRP - Non Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | Net Investment (Lines 2 - 3 + 4) | 164,823 | 164,455 | 164,086 | 163,717 | 163,348 | 162,979 | 162,610 | 162,241 | 161,872 | 161,503 | 161,134 | 160,765 | 160,396 | 160,027 |
| 6 | Average Net Investment | 164,866 | 164,272 | 163,678 | 163,084 | 162,490 | 161,896 | 161,302 | 160,708 | 160,114 | 159,520 | 158,926 | 158,332 | 157,738 | 157,144 |
| 7 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| a | Equity Component (Owned Up For Taxes (C)) | 964 | 962 | 960 | 958 | 957 | 955 | 953 | 951 | 949 | 947 | 945 | 943 | 941 | 939 |
| b | Debt Component (Line 6 x 3.333% x 1.12) | 482 | 481 | 480 | 479 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 | 478 |
| 8 | Investment Expenses | | | | | | | | | | | | | | |
| a | Depreciation | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 | 394 |
| b | Accretion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Disinflation | 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) | 1,360 | 1,357 | 1,354 | 1,352 | 1,350 | 1,347 | 1,345 | 1,343 | 1,341 | 1,339 | 1,337 | 1,335 | 1,333 | 1,331 |
| a | Recoverable Costs Allocated to Energy | 143 | 143 | 143 | 142 | 142 | 142 | 142 | 142 | 141 | 141 | 141 | 141 | 140 | 140 |
| b | Recoverable Costs Allocated to Demand | 1,217 | 1,214 | 1,211 | 1,208 | 1,205 | 1,202 | 1,199 | 1,196 | 1,193 | 1,191 | 1,188 | 1,186 | 1,184 | 1,181 |
| 10 | Energy Adjustment Factor | 0.9635017 | 0.9635756 | 0.9636495 | 0.9637233 | 0.9637971 | 0.9638709 | 0.9639447 | 0.9640185 | 0.9640923 | 0.9641661 | 0.9642399 | 0.9643137 | 0.9643875 | 0.9644613 |
| 11 | Demand Derivational 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) | 138 | 138 | 138 | 137 | 137 | 137 | 137 | 136 | 136 | 136 | 136 | 135 | 135 | 135 |
| 13 | Retail 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 |
| 14 | Total Investment-Related Recoverable Costs (Lines 12 + 13) | 1,792 | 1,789 | 1,786 | 1,783 | 1,779 | 1,776 | 1,773 | 1,770 | 1,767 | 1,764 | 1,761 | 1,758 | 1,755 | 1,752 |

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for Chain Savings and Other Reversions and Cost of Revenue
(C) Line 6 x 7.725% x 1.12. Based on ROE of 12% and weighted income tax rate of 28.575% (exemption factor of 1.63002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 9a x Line 10 x 1.0014 line has multiplier
(F) Line 9b x Line 11

Griff Project Company
Environmental Cost Recovery Claims (ECRC)
Calculation of the Final True-Up Amount for the Period
October 1996 - September 1997

Errors in Capital Investments, Depreciation and Taxes
For Project: **Demon Ash Management Project**
P.E. (13)
(in Dollars)

| Line | Description | Beginning of Period Amount | | | | | | | | | | | | End of Period Amount | | | | | |
|------|--|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------|------------|------------|------------|------------|------------|
| | | October | November | December | January | February | March | April | May | June | July | August | September | | | | | | |
| 1 | Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2 | Expenses Added | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | Changes to Plan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | Retirements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5 | Other (A) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | Plus-to-Serve 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 | 13,242,469 | 13,242,469 | |
| 7 | Less Accumulated Depreciation (B) | (790,281) | (791,275) | (792,823) | (793,499) | (804,296) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) | (813,103) |
| 8 | Other (C) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Net Investment (Lines 7 - 9) | 12,452,188 | 12,451,194 | 12,449,646 | 12,448,970 | 12,444,173 | 12,439,366 | 12,438,366 | 12,437,366 | 12,436,366 | 12,435,366 | 12,434,366 | 12,433,366 | 12,432,366 | 12,431,366 | 12,430,366 | 12,429,366 | 12,428,366 | 12,427,366 |
| 10 | Average Net Investment | 12,526,805 | 12,495,998 | 12,465,191 | 12,434,384 | 12,403,577 | 12,372,770 | 12,341,963 | 12,311,156 | 12,280,349 | 12,249,542 | 12,218,735 | 12,187,928 | 12,157,121 | 12,126,314 | 12,095,507 | 12,064,700 | 12,033,893 | 12,003,086 |
| 11 | Return on Average Net Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Equity Component Credited Up For Taxes (C) | 34,833 | 34,701 | 34,517 | 34,333 | 34,149 | 33,964 | 33,780 | 33,596 | 33,412 | 33,228 | 33,044 | 32,859 | 32,675 | 32,491 | 32,307 | 32,123 | 31,939 | 31,755 |
| 13 | Debt Component (Line 6 x 3.517% x 1/12) | 36,678 | 36,588 | 36,498 | 36,408 | 36,318 | 36,227 | 36,137 | 36,047 | 35,957 | 35,867 | 35,776 | 35,686 | 35,596 | 35,506 | 35,416 | 35,326 | 35,236 | 35,146 |
| 14 | 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 | 27,584 | 27,584 | 27,584 | 27,584 | 27,584 |
| 15 | Depreciation | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Amortization | 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 | 3,223 | 3,223 | 3,223 |
| 17 | Depletion | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 | 38,435 |
| 18 | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Other (D) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Total System Recoverable Expenses (Lines 7 - 10) | 180,825 | 180,551 | 180,277 | 179,482 | 179,208 | 178,932 | 178,658 | 178,384 | 178,110 | 177,836 | 177,561 | 177,286 | 177,011 | 176,737 | 176,462 | 176,188 | 175,913 | 175,638 |
| 21 | Recoverable Costs Allocated to Energy | 13,910 | 13,899 | 13,887 | 13,876 | 13,864 | 13,853 | 13,842 | 13,831 | 13,820 | 13,809 | 13,798 | 13,787 | 13,776 | 13,765 | 13,754 | 13,743 | 13,732 | 13,721 |
| 22 | Recoverable Costs Allocated to Demand | 166,915 | 166,652 | 166,410 | 166,062 | 165,876 | 165,623 | 165,370 | 165,117 | 164,864 | 164,611 | 164,358 | 164,105 | 163,852 | 163,600 | 163,347 | 163,094 | 162,841 | 162,588 |
| 23 | Energy Jurisdictional Factor | 0.9631890 | 0.9631796 | 0.9629850 | 0.9630412 | 0.9631811 | 0.9630253 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 |
| 24 | 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 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 | 0.9631890 |
| 25 | Final Energy-Related Recoverable Costs (E) | 13,421 | 13,430 | 13,372 | 13,323 | 13,304 | 13,287 | 13,272 | 13,256 | 13,241 | 13,226 | 13,211 | 13,196 | 13,181 | 13,166 | 13,151 | 13,136 | 13,121 | 13,106 |
| 26 | Final Demand-Related Recoverable Costs (F) | 165,771 | 165,577 | 165,254 | 164,977 | 164,734 | 164,508 | 164,282 | 164,056 | 163,830 | 163,604 | 163,378 | 163,152 | 162,926 | 162,700 | 162,474 | 162,248 | 162,022 | 161,796 |
| 27 | Total Jurisdictional Recoverable Costs (Lines 25 + 26) | 179,192 | 179,007 | 178,626 | 178,300 | 178,038 | 177,779 | 177,521 | 177,263 | 177,005 | 166,751 | 166,497 | 166,243 | 165,989 | 165,735 | 165,481 | 165,227 | 164,973 | 164,719 |

(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Reserve for O&M Salvage and Other Recoveries and Cost of Energy
(C) Line 6 x 3.517% x 1/12. Based on ROE of 12%, and weighted income tax rate of 38.57% (separation factor of 1.62002)
(D) Description and reason for 'Other' adjustments to investment expenses for this project
(E) Line 25 x Line 10 x 1.0014 has been multiplied
(F) Line 26 x Line 11

Geiff Project Company
Environmental Cost Recovery Clause (ERC)
Calculation of the Final True-Up Amount for the Period
October 1996 - September 1997

Returns on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacements
P.E. 4197
(in Dollars)

| Line | Description | Beginning of Period Amount | Quarter | November | December | January | February | March | April | May | June | July | August | September | End of Period Amount |
|------|--|----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------------------|
| 1 | In investments | | | | | | | | | | | | | | |
| a | Expenses/Advances | | 9,830 | 44,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b | Chargeback Profit | | 9,830 | 44,311 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| c | Retainables | | 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 | Plus on Service Expense Base | | 397,178 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 | 457,919 |
| a | Line 1 Accumulated Depreciation (B) | | (23,266) | (28,839) | (28,839) | (30,089) | (31,739) | (33,089) | (34,439) | (35,489) | (36,839) | (37,389) | (38,739) | (40,289) | (42,289) |
| 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) | | 373,912 | 429,080 | 429,080 | 427,830 | 426,180 | 424,930 | 423,480 | 422,440 | 421,090 | 419,640 | 418,190 | 416,740 | 415,290 |
| 6 | Average Net Investment | | 380,691 | 408,488 | 411,417 | 430,025 | 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 (Line 6 x 3.5137%) x 1.132 | | 2,276 | 2,842 | 2,379 | 2,571 | 2,862 | 2,533 | 2,543 | 2,338 | 2,327 | 2,519 | 2,310 | 2,261 | 2,011 |
| b | Debt Component (Line 6 x 3.5137%) x 1.132 | | 1,115 | 1,196 | 1,263 | 1,239 | 1,235 | 1,231 | 1,246 | 1,242 | 1,238 | 1,234 | 1,229 | 1,225 | 1,221 |
| 8 | Investment Expenses | | 1,266 | 1,281 | 1,373 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 |
| 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 | Construction | | 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) | | 4,657 | 4,919 | 3,215 | 5,280 | 5,267 | 5,254 | 5,241 | 5,228 | 5,215 | 5,203 | 5,189 | 5,176 | 5,164 |
| a | Recoverable Costs Allocated to Energy | | 358 | 378 | 401 | 406 | 405 | 404 | 403 | 402 | 401 | 400 | 399 | 398 | 398 |
| b | Recoverable Costs Allocated to Demand | | 4,299 | 4,541 | 3,814 | 4,874 | 4,862 | 4,850 | 4,838 | 4,826 | 4,814 | 4,803 | 4,790 | 4,778 | 4,769 |
| 10 | ERC/Debt Adjustment Factor | | 0.9632037 | 0.9632796 | 0.9629850 | 0.9636412 | 0.9637813 | 0.9640253 | 0.9635863 | 0.9637183 | 0.9640274 | 0.9648774 | 0.9632789 | 0.9631951 | 0.9631951 |
| 11 | Debt Adjustment 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-Risked Recoverable Costs (E) | | 345 | 363 | 387 | 392 | 391 | 390 | 389 | 389 | 388 | 386 | 386 | 385 | 385 |
| 13 | Retail Demand-Risked Recoverable Costs (F) | | 5,141 | 5,374 | 4,637 | 4,695 | 4,683 | 4,671 | 4,660 | 4,648 | 4,637 | 4,626 | 4,614 | 4,602 | 4,588 |
| 14 | Total Retail and Demand-Risked Recoverable Costs (Lines 12 + 13) | | 5,486 | 5,737 | 5,024 | 5,087 | 5,074 | 5,061 | 5,049 | 5,037 | 5,025 | 5,012 | 4,999 | 4,987 | 4,973 |

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this project
 (B) Description of Adjustments to Recover the Gross Salvage and Other Recoveries and Cost of Removal
 (C) Line 6 x 7.1729% x 1.132. Based on BICE of 17% and weighted income tax rate of 28.573% (imputation 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 (tax loss multiplier)
 (F) Line 9b x Line 11

Gold Partner Company
Environmental Cost Recovery Claims (ECRC)
(Allocation of the Final Year-Up Amount for the Period
October 1996 - September 1997)

Returns on Capital Investment, Depreciation and Tax-
For Project - 502 - Advantech

(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 | Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (214,083) | 0 | (44,741) | 0 | 0 | 0 | 0 |
| | a. Expenditures Addition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. Change to Prior | 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 | Post-in-Service Depreciation Base | (274,354) | (287,250) | (286,215) | (251,313) | (249,320) | (230,129) | (235,708) | (249,383) | (233,477) | (222,649) | (207,412) | (192,434) | (177,276) | (162,000) |
| | a. Accumulated Depreciation (B) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | b. CWP - New Interest Bearing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | Net Investment (Lines 2 - 3 * 4) | (274,354) | (287,250) | (286,215) | (251,313) | (249,320) | (230,129) | (235,708) | (249,383) | (233,477) | (222,649) | (207,412) | (192,434) | (177,276) | (162,000) |
| 4 | Average Net Investment | (276,862) | (276,862) | (283,733) | (257,784) | (250,332) | (249,340) | (250,419) | (250,046) | (244,423) | (240,261) | (235,081) | (229,977) | (224,855) | (218,904) |
| 5 | Returns on Average Net Investment | | | | | | | | | | | | | | |
| | a. Equity Component (Line 6 x 5.5137% x 1.12) | (1,819) | (1,819) | (1,819) | (1,529) | (1,496) | (1,493) | (1,467) | (1,432) | (1,397) | (1,362) | (1,327) | (1,292) | (1,257) | (1,222) |
| | b. Debt Component (Line 6 x 5.5137% x 1.12) | (793) | (793) | (772) | (749) | (733) | (711) | (693) | (673) | (651) | (632) | (612) | (593) | (574) | (555) |
| 6 | Investment Expenses | 0 | 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 | 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) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Total System Recoverable Expenses (Lines 7 * 6) | (2,166) | (2,166) | (2,091) | (1,978) | (1,903) | (1,828) | (1,753) | (1,678) | (1,603) | (1,528) | (1,453) | (1,378) | (1,303) | (1,228) |
| | a. Recoverable Costs Allocated to Energy | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| | b. Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 8 | Energy Amortization Factor | 0.962037 | 0.963180 | 0.964323 | 0.965466 | 0.966609 | 0.967752 | 0.968895 | 0.970038 | 0.971181 | 0.972324 | 0.973467 | 0.974610 | 0.975753 | 0.976896 |
| 9 | Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 10 | Total System Recoverable Expenses (Lines 7 * 8) | (2,166) | (2,166) | (2,091) | (1,978) | (1,903) | (1,828) | (1,753) | (1,678) | (1,603) | (1,528) | (1,453) | (1,378) | (1,303) | (1,228) |
| | a. Recoverable Costs Allocated to Energy | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| | b. Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 11 | Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 12 | Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 13 | Recoverable Costs Allocated to Demand | (9,516) | (9,384) | (9,252) | (8,122) | (8,000) | (7,878) | (7,756) | (7,634) | (7,512) | (7,390) | (7,268) | (7,146) | (7,024) | (6,902) |
| 14 | Total System Recoverable Expenses (Lines 11 + 13) | (19,032) | (18,768) | (18,504) | (17,244) | (16,980) | (16,716) | (16,452) | (16,188) | (15,924) | (15,660) | (15,396) | (15,132) | (14,868) | (14,604) |

Note:
(A) Description and return for 'Other' adjustments to net investment for this project
(B) Description of Adjustments to Return for Green Savings and Other Recoverable and Cost of Removal
(C) Line 6 x 7.1279% x 1.12. Based on DOE of 1.2% and weighted income tax rate of 38.375% (composition factor of 1.62002)
(D) Estimate Amortization Expense - Not Estimate Expenses for January - April were revised subsequent to the estimated true-up (Schedule 43-BE, Page 16 of 16) dated August 4, 1997
(E) Line 9 x Line 10 x 1.0014 base line multiplier
(F) Line 9 x Line 11