



**Florida Power**  
CORPORATION

RECEIVED-FPSC

ORIGINAL

98 OCT 14 PM 3:24

RECORDS AND  
REPORTING

**JAMES A. MCGEE**  
SENIOR COUNSEL

October 14, 1998

Ms. Blanca S. Bayó, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Docket No. 980001-EI

Dear Ms. Bayó:

Enclosed for filing in the subject docket are an original and ten (10) copies of the Transmission Reconsideration Direct Testimony of William C. Slusser, Jr.

Please acknowledge your receipt of the above filing on the enclosed copy of this letter and return to the undersigned. Also enclosed is a 3.5 inch diskette containing the above-referenced document in WordPerfect format. Thank you for your assistance in this matter.

Very truly yours,

*James A. McGee / kvc*

James A. McGee

RECEIVED & FILED  
*JAM*  
FPSC-BUREAU OF RECORDS

JAM/kma  
Enclosure  
cc: Parties of record

- ACK
- AFA *Uandwa*
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG *Bohem*
- LEG \_\_\_\_\_
- LIN *3tag*
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC *1*
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE

11477 OCT 14 98

FPSC-RECORDS/REPORTING

GENERAL OFFICE

3201 Thirty-fourth Street South · Post Office Box 14042 · St. Petersburg, Florida 33733-4042 · (813) 866-5184 · Fax: (813) 866-4931

A Florida Progress Company

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

---

In re: Fuel and purchased power  
cost recovery clause and  
generating performance incentive  
factor.

---

Docket No. 980001-EI

Submitted for filing:  
October 14, 1998

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the Direct Testimony and Exhibits of William C. Slusser, Jr. on behalf of Florida Power Corporation has been furnished to the following individuals by regular U.S. Mail this 14th day of October, 1998:

Matthew M. Childs, Esq.  
Steel, Hector & Davis  
2.5 South Monroe Avenue  
Suite 601  
Tallahassee, FL 32301-1804

Barry N.P. Huddleston  
Public Affairs Specialist  
Destec Energy, Inc.  
2500 CityWest Blvd., Ste. 150  
Houston, TX 77210-4411

Lee L. Willis, Esq.  
James D. Beasley, Esq.  
Ausley & McMullen, Esqs.  
P.O. Box 391  
Tallahassee, FL 32302

J. Roger Howe, Esquire  
Office of the Public Counsel  
111 West Madison Street  
Room 182  
Tallahassee, FL 32399-1400

G. Edison Holland, Jr., Esq.  
Jeffrey A. Stone, Esq.  
Beggs & Lane  
P.O. Box 12950  
Pensacola, FL 32576-2950

Suzanne Brownless, Esq.  
1311-B Paul Russell Road  
Suite 202  
Tallahassee, FL 32301

Joseph A. McGlothlin, Esq.  
Vicki Gordon Kaufman, Esq.  
McWhirter, Reeves, McGlothlin,  
Davidson & Bakas  
117 S. Gadsden Street  
Tallahassee, FL 32301

John W. McWhirter, Jr., Esq.  
McWhirter, Reeves, McGlothlin,  
Davidson & Bakas  
100 North Tampa Street  
Suite 2800  
Tampa, FL 33602-5126

Kenneth A. Hoffman, Esq.  
William B. Willingham, Esq.  
Rutledge, Ecenia, Underwood,  
Purnell & Hoffman, P.A.  
P.O. Box 551  
Tallahassee, FL 32302-0551

Mr. Frank C. Cressman, President  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

Roger Yott, P.E.  
Air Products & Chemicals, Inc.  
2 Windsor Plaza  
2 Windsor Drive  
Allentown, PA 18195

Leslie Paugh, Esq.  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Mr. Don Bruegmann  
Seminole Electric Cooperative, Inc.  
16313 No. Dale Mabry Highway  
Tampa, FL 33688-2000

Signed in the absence of  
but authorized by:

  
ATTORNEY

Florida Bar No.: 202681



**Florida  
Power**  
CORPORATION

ORIGINAL

---

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET No. 980001-EI**

**Transmission Reconsideration**

---

**DIRECT TESTIMONY  
AND EXHIBITS OF**

**WILLIAM C. SLUSSER, JR.**

---

---

**For Filing October 14, 1998**

DOCUMENT NUMBER-DATE

11477 OCT 14 88

FPSC-RECORDS/REPORTING

**FLORIDA POWER CORPORATION  
DOCKET NO. 980001-EI**

**Transmission Reconsideration**

**DIRECT TESTIMONY OF  
WILLIAM C. SLUSSER, JR.**

1 Q. **Would you please state your name and business address?**

2 A. My name is William C. Slusser, Jr. My business address is 100 Central  
3 Avenue, CX1D, St. Petersburg, Florida 33701-3324.

4

5 Q. **By whom are you employed and in what capacity?**

6 A. I am employed by Florida Power Corporation ("Florida Power" or "the  
7 Company") in the capacity of the Director of the Pricing Department.

8

9 Q. **What is the purpose of your testimony in this proceeding?**

10 A. The purpose of my testimony is: (1) to describe the treatment that is afforded  
11 non-firm transmission service revenues in establishing the Company's firm  
12 transmission rates subject to the jurisdiction of the Federal Energy Regulatory  
13 Commission (FERC) and (2) to present a methodology for establishing the  
14 portion of transmission revenues associated with economy transactions over the  
15 Energy Broker Network that the Florida Public Service Commission (FPSC)  
16 may treat as a revenue credit in establishing retail customers' fuel costs.

1 Q. Does the FERC require that revenue from non-firm transmission services  
2 subject to FERC jurisdiction be reflected as a revenue credit in the  
3 derivation of firm transmission service rates subject to FERC jurisdiction?

4 A. Yes. FERC's cost of service and rate-making practice has traditionally been to  
5 credit non-firm revenues on a functional basis to the fully allocated cost  
6 assigned to firm customers.

7  
8 In past rate proceedings before FERC, Florida Power had always recognized  
9 revenues for non-firm transmission service as a credit in establishing its firm  
10 wholesale transmission rates. As a result of Order 888, the Company has  
11 further identified its off-system non-firm sales as having both generation and  
12 transmission components (whereas previously no separate transmission  
13 component had been identified) and has included the transmission component  
14 with all other non-firm transmission revenues as a credit in establishing firm  
15 transmission charges in its compliance Open Access Transmission Tariffs filed  
16 with FERC. The Company's current tariff, which is pending litigation at FERC  
17 as Docket No. ER97-4573, became effective November 9, 1997, subject to  
18 refund. The tariff includes a formula rate for establishing the Company's  
19 annual transmission revenue requirement as a basis for firm transmission rate  
20 development. The revenue requirement includes a credit for non-firm  
21 transmission use, which pursuant to Order 888, must include the Company's  
22 use. I have extracted from the tariff the formula rate and the application of

1 calend... year 1996 data in the formula as my Exhibit No. \_\_\_\_\_ (WCS-1) to  
2 demonstrate the revenue credit treatment being afforded in FERC rate-making  
3 for the Company's non-firm transmission use.

4

5 **Q. What is the status of FERC Docket No. ER97-4573?**

6 **A.** FERC encourages negotiated settlements of litigated dockets before them, and  
7 the parties in the proceeding, in fact, have reached a settlement which is before  
8 the FERC for their acceptance. Elements similar to those in the formula rate  
9 were used to develop stated settlement rates.

10

11 **Q. Do all of your wholesale customers being provided transmission service  
12 take service under Florida Power's Open Access Transmission Tariff?**

13 **A.** No, not as yet. Contracts with wholesale customers having bundled rate  
14 service or transmission service agreements in place prior to Order 888 were not  
15 abrogated by Order 888. The Company expects to amend those agreements in  
16 time and place the transmission service under the Open Access Transmission  
17 Tariff. When those prior agreements were established, traditional rate-making  
18 practices were employed such that all identified non-firm revenues were  
19 functionally credited to the firm customers' cost responsibility in establishing  
20 their firm rate charges.

21

22 Those customers currently served under the Open Access Transmission Tariff

1 include customers served under the Company's previous Wholesale  
2 Transmission Tariff, T-1, and all new or amended wholesale agreements  
3 executed after Order 888.

4  
5 **Q. How should Florida Power Corporation allocate transmission revenues**  
6 **associated with economy transactions over the Energy Broker Network**  
7 **between the retail and wholesale jurisdictions?**

8 **A. Florida Power has for years consistently utilized a 12 CP methodology before**  
9 **the FERC and the FPSC for establishing jurisdictional transmission cost**  
10 **responsibility. A jurisdictional factor derived using this methodology should be**  
11 **used to allocate transmission revenues associated with the economy transactions**  
12 **over the Energy Broker Network between the retail and wholesale jurisdictions.**

13  
14 The 12 CP methodology establishes the firm loadings of the respective  
15 jurisdictional customers at the time of each month's maximum loading on the  
16 Company's transmission system for a twelve months period of time. The  
17 respective twelve months' jurisdictional loadings form a basis for establishing a  
18 percentage jurisdictional responsibility. My Exhibit No. \_\_\_\_\_ (WCS-2)  
19 develops the jurisdictional responsibilities based on calendar year 1997 data as  
20 an example. As a matter of practice, the most recent calendar year of load data  
21 should be relied upon for developing the appropriate jurisdictional  
22 responsibility factors.

1 Q. How should the retail allocated revenues the Company realizes from  
2 economy transactions be treated in establishing rates for its retail  
3 customers?

4 A. For sales under existing economy sales agreements where the revenue has  
5 simply been unbundled into generation and transmission components, the  
6 appropriate jurisdictional portions of both the generation and transmission  
7 components of economy sales should be treated as a credit to the retail  
8 customer's fuel charge. For any new economy agreement entered into after  
9 Order 888 where a separate transmission charge is imposed in addition to a  
10 generation transaction price, the jurisdictional portion of generation-related  
11 revenues should be treated as a credit to the fuel charge and the jurisdictional  
12 portion of transmission revenues should be treated as a revenue credit when  
13 base rates are established.

14  
15 The above proposal results in similar ratemaking treatment as afforded retail  
16 customers before FERC's unbundling requirement. It varies only by the  
17 recognition that the transmission component of existing economy sales revenues  
18 are treated as a credit on a more proper jurisdictional basis of transmission-  
19 related responsibility.

20  
21 Q. What would be the result on Florida Power if the FPSC rejected the use of  
22 a jurisdictional transmission cost factor as the basis for crediting

1           **transmission revenues associated with economy transactions over the**  
2           **Energy Broker Network to retail customers?**

3   A.    If Florida Power must continue to credit the transmission revenues associated  
4           with these transactions on an energy basis as generation-related credits are  
5           treated, the retail customers would receive approximately 95% of these  
6           revenues as a credit in retail rate-making on the basis of their jurisdictional  
7           energy cost responsibility. As shown in my Exhibit No. \_\_\_\_\_(WCS-2),  
8           wholesale transmission service customers are entitled to 25% of these revenues  
9           under FERC cost of service and rate-making practices where an appropriate  
10          jurisdictional transmission factor is employed. This obviously has a potential  
11          revenue loss to the Company by crediting 20% more revenue than the  
12          Company realizes from such transmission revenues.

13  
14   Q.    **Does the Company's suggested treatment change the basis for the existing**  
15           **80% / 20% sharing of any gain realized by Florida Power in making an**  
16           **economy sale?**

17   A.    No, it doesn't. The 80/20 split still applies to the jurisdictional portion of all  
18           revenues credited to the fuel clause from economy sales exceeding the  
19           jurisdictional fuel cost incurred in making the sale.

20  
21   Q.    **Does this conclude your testimony?**

22   A.    Yes.

**EXTRACTIONS  
FROM  
FLORIDA POWER CORPORATION'S  
OPEN ACCESS TRANSMISSION TARIFF  
EFFECTIVE NOVEMBER 9, 1997, SUBJECT TO REFUND**

**TABLE OF CONTENTS**

	<b>Exhibit Page No.</b>
<b>Formula Rate - Annual Transmission Revenue Requirement</b>	<b>2 thru 15</b>
<b>Workpaper in filing developing Non-Firm Transmission Revenue Credit based on Calendar 1996 data</b>	<b>16</b>
<b>Exhibit in filing demonstrating application of 1996 data in Formula Rate</b>	<b>17 thru 19</b>

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 8

DOCKET NO. 980001-E1  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS-  
 FERC Transmission Tariff  
 Page 2 of 19

## ATTACHMENT H

### Revenue Requirement

#### I. Annual Transmission Revenue Requirement

1. The Annual Transmission Revenue Requirement shall be determined by application of the formula set out below to the Transmission Provider's costs and loads.
2. The amount in (1) shall be effective until amended by the Transmission Provider or modified by the Commission.

Annual Transmission Revenue Requirement Equals:

	Operation & Maintenance Expenses
Plus	Depreciation & Amortization Expenses
Plus	Taxes Other Than Income Taxes
Plus	Return
Plus	Income Taxes
Plus	Cost of Customer Facilities
Less	Revenue from Direct Cost Assessments
Less	Other Transmission Revenues
Equals	Annual Transmission Revenue Requirement

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS-  
 FERC Transmission Tariff  
 Page 3 of 19  
 Open A

**A. Operation & Maintenance Expenses<sup>2/</sup> Equal:**

Administrative and General Expenses - Accounts 920-923, 925, 926,  
 929-931 and 935, excluding amounts paid to EEI and EPRI

Multiplied by Wages and Salaries Transmission Allocator

Equals Subtotal 1

Administrative and General Expenses - Account 924.30, Property  
 Insurance other than nuclear

Multiplied by Gross Electric Transmission Plant In Service Allocator

Equals Subtotal 2

Subtotal 1

Plus Subtotal 2

Plus Account 924.20, Storm Damage Insurance, allocated based on the  
 ratio of Gross Transmission Plant to the Sum of Gross Transmission  
 Plant and Gross Distribution Plant

Plus Redispatch costs incurred by the Transmission Provider or a  
 Customer where such redispatch costs are not paid by the  
 Transmission Provider or a Customer on an incremental basis

Plus Transmission Expenses (Accounts 560, 562-564 and Accounts 566-  
 573)

Equals Total Operation & Maintenance Expenses

<sup>2/</sup> Operating and Maintenance expense items which are extraordinary or non-recurring and have a significant effect on charges under this Tariff are separately identified. The expense for these items reflects amortization over three to five years, as appropriate under the circumstances. The unamortized balances of such identified items are recognized as an addition to rate base in this formula. The Transmission Provider may propose to change extraordinary property losses or OPEB expense (currently \$22,191,000) pursuant to a unilateral filing under Section 205 of the Federal Power Act and any Customer may seek to change such charges under Section 206 of the Act.

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS)  
 FERC Transmission Tariff  
 Page 4 of 19

**B. Depreciation & Amortization Expenses Equal:**

	General Plant Depreciation Expense
Plus	Intangible Plant Depreciation Expense
Equals	Subtotal 1
Multipled by	Wages and Salaries Transmission Allocator
Equals	Subtotal 2
	Subtotal 2
Plus	Transmission Plant Depreciation Expense
Equals	Total Depreciation & Amortization Expense <sup>2/</sup>

**C. Taxes Other Than Income Taxes Equal:**

	FICA
Plus	Federal & State Unemployment Compensation
Equals	Subtotal 1
Multipled by	Wages and Salaries Transmission Allocator
Equals	Subtotal 2
	County and Local Property Taxes
Plus	Licenses & Other Miscellaneous Taxes Excluding Fuels, Revenue Related Taxes, Regulatory Assessment Fees and Franchise Fees
Equals	Subtotal 3
	Subtotal 3
Multipled by	Gross Electric Transmission Plant In-Service Allocator
Equals	Subtotal 4

<sup>2/</sup> The depreciation and amortization expense is derived from depreciation rates established in Docket No. ER95-457-000. The Transmission Provider may propose to change depreciation rates pursuant to a unilateral filing under Sections 205 of the Federal Power Act and any Customer may seek to change such rates pursuant to Section 206 of the Act.

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

Open At

DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. (WC)  
 FERC Transmission Tariff  
 Page 5 of 19

	Subtotal 2
Plus	Subtotal 4
Equals	Total Taxes Other Than Income Taxes

#### D. Return

The Return is the product of the Electric Transmission Rate Base (average of beginning and end of year balances) and the Rate of Return.

Electric Transmission Rate Base - the total of the following items:

- |      |    |  |
|------|----|--|
|      | a. | Transmission Plant-in-Service (Accounts 350-359)   |
| Less | b. | Accumulated depreciation reserve for the plant items listed in (a) above.  |
| Plus | c. | Balance of general plant (Accounts 300-309) and intangible plant (Accounts 301-303), excluding expenses that are related solely to retail service (including retail related load management and customer information systems) net of accumulated depreciation reserve and allocated to transmission on the basis of the Wages and Salaries Transmission Allocator. |
| Plus | d. | Sum of transmission plant materials and supplies and allocation to transmission of general and common materials and supplies (excluding Account 155 amounts) on the basis of the Wages and Salaries Transmission Allocator.  |
| Plus | e. | Prepayments allocated to transmission on the basis of the Gross Electric Transmission Plant-in-Service Allocator.  |
| Plus | f. | An allowance for cash working capital equal to 1/8 of the transmission operation and maintenance expenses.   |
| Plus | g. | Land held for future transmission use.   |
| Plus | h. | The unamortized portion of extraordinary or non-recurring Operating and Maintenance expense items.   |
| Less | i. | Accumulated deferred income taxes (Accounts 182, 190, 254, 281, 282, 283), determined on a functionalized basis.   |

Rate of Return - the figure determined based on the following formula:

$$\text{Rate of Return} = (\text{DR} \times \text{DC}) + (\text{PR} \times \text{PC}) + (\text{CR} \times \text{CC})$$

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

Open A

DOCKET NO. 980001-E1  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS)  
 FERC Transmission Tariff  
 Page 6 of 19

Where:

- DR = Debt ratio is the ratio of the Transmission Provider's long term debt to its total utility capitalization. Debt includes bonds (Account 221) plus other long-term debt (Account 224) plus unamortized premium on long-term debt (Account 225) less unamortized discount on long-term debt (Account 226) less unamortized debt expenses (Account 181) less unamortized loss on reacquired debt (Account 189).
- DC = Debt cost rate is the ratio of the following expense amounts for the year to the average debt balance included in the formula for DR above: Interest on long-term debt (Account 427) plus amortization of debt discount and expense (Account 428) plus amortization of loss on reacquired debt (Account 428.1) less amortization of premium on debt (Account 429).
- PR = Preferred stock ratio is the ratio of the Transmission Provider's preferred stock (Account 204), based on the average of the beginning and end of year balances, to the Transmission Provider's total utility capitalization.
- PC = Preferred stock cost rate is the ratio of the preferred stock dividends expense to the average preferred stock balance in the formula for PR above.
- CR = Common equity ratio is the ratio of the Transmission Provider's common equity to Transmission Provider's total utility capitalization. Common equity is equal to total proprietary capital (Accounts 201 through 217) minus preferred stock issued (Account 204) minus investment in subsidiary companies (Account 123.1).
- CC = Common equity cost rate of 10.8 percent.<sup>2</sup>

Total utility capitalization shall be equal to the total of the Transmission Provider's long-term debt, preferred stock and utility common equity balances (average of beginning and end of year). As such, DR + PR + CR shall equal one hundred percent (100 percent).

#### E. Income Taxes

Income Taxes equal the total Federal and State Income Taxes calculated by the following formula:

$$\text{Income Taxes} = \{[(RB \times CEQC) + PMTD] \times [FIT \text{ Factor}]\} + PMTD$$

Where: RB = Transmission Rate Base

CEQC = Weighted Cost of Equity Capital

<sup>2</sup> The Transmission Provider may propose to change the common equity cost rate pursuant to a unilateral filing under Section 205 of the Federal Power Act and any Customer may seek to change the rate pursuant to Section 206 of the Act.

Open At

$PMTD =$  Allocation of Permanent Tax Differences, including Investment Tax Credits, determined on a functionalized basis.

$Composite\ Tax\ Rate =$  State Tax Rate + (100.000% - State Tax Rate) (Federal Tax Rate)

$FIT\ Factor =$  (Composite Tax Rate)/(100.000% - Composite Tax Rate)

#### F. Cost of Customer Facilities

Credits for Customer Transmission Facilities pursuant to Section 30.9 of this Tariff

#### G. Revenues from Direct Cost Assessments

Revenues from Direct Assignment Facilities

Plus Forfeited reservation fees and penalties collected from Transmission Customers.

Plus The costs of System Impact Studies or Facilities Studies that are collected from a Customer under this Tariff

The Transmission Provider will apply Commission policies in determining whether transmission facilities constructed in connection with service pursuant to tariffs, rate schedules or contracts other than this Tariff, including transmission in connection with retail services, should be directly assigned or charged to customers on an incremental basis. If the Commission makes a determination of the revenue requirements with respect to facilities that should be directly assigned or charged on an incremental basis, those revenues will be credited in this formula rate. If such facilities would be directly assigned or charged on an incremental basis if they were related to transactions subject to the Commission's jurisdiction, the credit shall be equal to the product of (i) the Annual Transmission Revenue Requirement calculated without regard to this Section G; and (ii) the ratio of the gross investment in directly assigned or incrementally charged facilities to the Gross Electric Transmission Plant-in-Service.

#### H. Other Transmission Revenues

Revenue from Firm Point-To-Point Transmission Service and Network Contract Demand Transmission Service provided at other than a fully-allocated embedded cost basis

Plus Revenue from Firm Point-To-Point Transmission Service and Network Contract Demand Transmission Service provided on a fully-allocated, embedded cost basis, for which the term of service is less than one calendar month.

Plus Revenue from Non-Firm Transmission Service

**I. Allocators**

**1. Wages and Salaries Transmission Allocator**

The ratio of (i) transmission wages and salaries to (ii) total electric wages and salaries less administrative and general wages and salaries included in total electric wages and salaries.

**2. Gross Electric Transmission Plant-In-Service Allocator**

The ratio of average of 13 monthly balances of Gross Electric Transmission Plant-In-Service to the sum of (i) electric production, transmission, and distribution plant-in-service; and (ii) general plant allocated based on the wages and salaries allocator.

**II. Annual Distribution Substation Revenue Requirement**

The Annual Distribution Substation Revenue Requirement shall be determined by applying the following formula to the Transmission Provider's costs and loads. This formula shall be effective until amended by the Transmission Provider or modified by the Commission.

	Operation & Maintenance Expenses
Plus	Depreciation & Amortization Expenses
Plus	Taxes Other Than Income Taxes
Plus	Return
Plus	Income Taxes
Less	Revenues related to Direct Cost Assignment
Equals	Annual Distribution Substation Revenue Requirement

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

Open A. DOCKET NO. 980001-E1  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WC)  
 FERC Transmission Tariff  
 Page 9 of 19

**A. Operation & Maintenance Expenses<sup>2/</sup> Equal:**

	Administrative and General Expenses - Accounts 920-923, 925, 928, 929-931 and 935, excluding amounts paid to EEI and EPRI
Multiplied by	Substation Proportion of Distribution Plant Allocator
Multiplied by Equals	Wages and Salaries Distribution Allocator Subtotal 1
	Administrative and General Expenses - Account 924.30, Property Insurance other than nuclear
Multiplied by	Substation Proportion of Distribution Plant Allocator
Multiplied by Equals	Gross Electric Distribution Plant In Service Allocator Subtotal 2
	Account 924.20, Storm Damage Insurance, allocated based on the ratio of Gross Distribution Plant to the Sum of Gross Transmission Plant and Gross Distribution Plant
Multiplied by Equals	Substation Proportion of Distribution Plant Allocator Subtotal 3
	Subtotal 1
Plus	Subtotal 2
Plus	Subtotal 3
Plus	Distribution Expenses (Accounts 582, 591, 592 plus allocation of Accounts 580, 588, 589, 590, 598 on the basis of Substation Proportion of Distribution Plant Allocator).
Equals	Total Operation & Maintenance Expenses

<sup>2/</sup> Operating and Maintenance expense items which are extraordinary or non-recurring and have a significant effect on charges under this Tariff are separately identified. The expense for these items reflects amortization over three to five years, as appropriate under the circumstances. The unamortized balances of such identified items are recognized as an addition to rate base in this formula. The Transmission Provider may propose to change extraordinary property losses or OPEB expense (currently \$22,191,000) pursuant to a unilateral filing under Section 206 of the Federal Power Act and any Customer may seek to change such charges under Section 206 of the Act.

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS-  
 Open At FERC Transmission Tariff  
 Page 10 of 19

**B. Depreciation & Amortization Expenses Equal:**

	Distribution Depreciation Expense
Multiplied by	Substation Proportion of Distribution Plant Allocator
Equals	Subtotal 1
	General Plant Depreciation Expense
Plus	Intangible Plant Depreciation Expense
Equals	Subtotal 2
	Subtotal 2
Multiplied by	Substation Proportion of Distribution Plant Allocator
Multiplied by	Wages and Salaries Distribution Allocator
Equals	Subtotal 3
	Subtotal 1
Plus	Subtotal 3
Equals	Total Depreciation & Amortization Expense <sup>27</sup>

**C. Taxes Other Than Income Taxes Equal:**

	FICA
Plus	Federal & State Unemployment Compensation
Equals	Subtotal 1
	Subtotal 1
Multiplied by	Substation Proportion of Distribution Plant Allocator
Multiplied by	Wages and Salaries Distribution Allocator
Equals	Subtotal 2

<sup>27</sup> The depreciation and amortization expense is derived from depreciation rates established in Docket No. ER95-457-000. The Transmission Provider may propose to change depreciation rates pursuant to a unilateral filing under Sections 206 of the Federal Power Act and any Customer may seek to change such rates pursuant to Section 206 of the Act.

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

Open  $\neq$  DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WC  
 FERC Transmission Tariff  
 Page 11 of 19

	County and Local Property Taxes
Plus	Licenses & Other Miscellaneous Taxes Excluding Fuel Taxes and Revenue Related Taxes and Regulatory Assessment Fees and Franchise Fees
Equals	Subtotal 3
	Subtotal 3
Multiplied by	Substation Proportion of Distribution Plant Allocator
Multiplied by	Gross Electric Distribution Plant-In-Service Allocator
Equals	Subtotal 4
	Subtotal 2
Plus	Subtotal 4
Equals	Total Taxes Other Than Income Taxes

**D. Return**

The Return is the product of the Electric Distribution Substation Rate Base (average of beginning and end of year balances) and the Rate of Return.

Electric Distribution Substation Rate Base - the total of the following items:

- a. Distribution Substation Plant-In-Service (Accounts 360-362)
- Less b. Accumulated depreciation reserve for the plant items listed in (a) above.
- Plus c. Balance of general plant (Accounts 389-399) and intangible plant (Accounts 301-303) net of accumulated depreciation reserve and allocated to distribution substation on the basis of the Substation Proportion of Distribution Plant Allocator times the Wages and Salaries Distribution Allocator.
- Plus d. Sum of (i) allocation of distribution plant materials and supplies on the basis of Substation Proportion of Distribution Plant Allocator and (ii) allocation of general and common materials and supplies (excluding Account 155 amounts) on the basis of Substation Proportion of Distribution Plant Allocator times the Wages and Salaries Distribution Allocator.
- Plus e. Prepayments allocated to Distribution Substation on the basis of the Substation Proportion of Distribution Plant Allocator times the Gross Electric Distribution Plant-In-Service Allocator.

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

Open Ac

DOCKET NO. 980001-EI  
 W. C. Stusser Exhibit No. \_\_\_\_\_ (WC)  
 FERC Transmission Tariff  
 Page 12 of 19

- |      |    |   |
|------|----|---|
| Plus | f. | An allowance for cash working capital equal to 1/8 of the distribution substation operation and maintenance expenses. |
| Plus | g. | Land held for future distribution substation use.   |
| Plus | h. | The unamortized portion of extraordinary or non-recurring Operating and Maintenance expense items.                    |
| Less | i. | Accumulated deferred income taxes (Accounts 182, 190, 254, 281, 282, 283) determined on a functionalized basis.       |

Rate of Return - the figure determined based on the following formula:

$$\text{Rate of Return} = (\text{DR} \times \text{DC}) + (\text{PR} \times \text{PC}) + (\text{CR} \times \text{CC})$$

Where:

- DR =** Debt ratio is the ratio of the Company's long term debt to its total utility capitalization, based on the average of beginning and end of year balances. Debt includes bonds (Account 221) plus other long-term debt (Account 224) plus unamortized premium on long-term debt (Account 225) less unamortized discount on long-term debt (Account 226) less unamortized debt expenses (Account 181) less unamortized loss on reacquired debt (Account 189).
- DC =** Debt cost rate is the ratio of the following expense amounts for the year to the average debt balance included in the formula for DR above, based on the average of beginning and end of year balances: interest on long-term debt (Account 427) plus amortization of debt discount and expense (Account 428) plus amortization of loss on reacquired debt (Account 428.1) less amortization of premium on debt (Account 429).
- PR =** Preferred stock ratio is the ratio of the Transmission Provider's preferred stock (Account 204) to the Transmission Provider's total utility capitalization, based on the average of beginning and end of year balances.
- PC =** Preferred stock cost rate is the ratio of the preferred stock dividends expense to the average preferred stock balance in the formula for PR above, based on the average of beginning and end of year balances.
- CR =** Common equity ratio is the ratio of the Company's common equity to Company's total utility capitalization, based on the average of the beginning and end of year balances. Common equity is equal to total proprietary capital (Accounts 201 through 217) minus preferred stock issued (Account 204) minus investment in subsidiary companies (Account 123.1).

Florida Power Corporation  
 FERC Transmission Tariff  
 First Revised Volume No. 6

DOCKET NO. 980001-EI  
 W. C. Slosser Exhibit No. \_\_\_\_\_ (WCS)  
 FERC Transmission Tariff  
 Page 13 of 19

Open Ac

CC = Common equity cost rate of 10.8 percent.<sup>7</sup>

Total utility capitalization shall be equal to the total of the Company's long-term debt, preferred stock and utility common equity balances (average of beginning and end of year). As such, DR + PR + CR shall equal one hundred percent (100 percent).

#### E. Income Taxes

Income Taxes equal the total Federal and State Income Taxes calculated by the following formula:

Income Taxes =  $\{[(RB \times CEQC) + PMTD] \times [FIT \text{ Factor}]\} + PMTD$ .

Where:

RB	=	Distribution Substation Rate Base
CEQC	=	Weighted Cost of Equity Capital
PMTD	=	Allocation of Permanent Tax Differences, including Investment Tax Credits, determined on a functionalized basis.
Composite Tax Rate	=	$\text{State Tax Rate} + (100.000\% - \text{State Tax Rate}) (\text{Federal Tax Rate})$
FIT Factor	=	$(\text{Composite Tax Rate}) / (100.000\% - \text{Composite Tax Rate})$

#### Allocators

##### A. Substation Proportion of Distribution Plant Allocator

The ratio of the average of thirteen monthly balances of distribution substation plant to total distribution plant-in-service.

##### B. Wages and Salaries Distribution Allocator

The ratio of (i) distribution wages and salaries to (ii) total electric wages and salaries less administrative and general wages and salaries included in total electric wages and salaries.

##### C. Gross Electric Distribution Plant-in-Service Allocator

<sup>7</sup> The Transmission Provider may propose to change the common equity cost rate pursuant to a unilateral filing under Section 205 of the Federal Power Act and any Customer may seek to change the rate pursuant to Section 206 of the Act.

The ratio of the Gross Electric Distribution Plant-in-Service to the sum of (i) electric production, transmission, and distribution plant-in-service; and (ii) general plant, allocated based on the wages and salaries allocator.

### III. Methodology for Applying Formula Rate

- 1. Estimates and true-ups:** Rates for Network Integration Service, Long-Term Firm Point-To-Point Transmission Service, Network Contract Demand Transmission Service for terms of one year or more and Distribution Substation Service shall initially be established on an estimated basis and shall be true'd up based on actual costs and loads for the year in which transmission service is provided. Preliminary estimates of charges, accompanied by supporting cost and load data, shall be provided to Customers by May 1, and Customers may provide comments to the Transmission Provider on the preliminary estimates by May 15. Estimated charges shall be revised to become effective each June 1 and shall be based on actual costs and loads for the previous calendar year. Estimated charges for a calendar year shall be true'd up not later than the following June 1. Rates for Short-Term Firm Point-To-Point Transmission Service, Network Contract Demand Transmission Service for less than one year and Non-Firm Point-To-Point Transmission Service will be adjusted each June 1 based on actual costs and loads for the previous calendar year.
- 2. Estimated demands and redispatch costs:** Bills may incorporate estimated billing determinants and/or redispatch costs. When the Transmission Provider uses estimated billing demands and/or redispatch costs in a billing statement, it shall adjust such bills in the second billing statement after that billing statement to reflect actual billing demands and/or redispatch costs (for instance, estimates of January billing demands are adjusted in the March billing statement).
- 3. True-ups:** If estimated billings exceeded actual costs, the Transmission Provider shall return the difference, plus interest calculated at the rate set for refunds under the Federal Power Act pursuant to 18 C.F.R. § 35.19a, together with the adjusted bill. If estimated billings under-recovered actual costs, the Customer shall pay the difference, plus interest calculated at the rate set for refunds under the Federal Power Act pursuant to 18 C.F.R. § 35.19a, to the Transmission Provider within 20 days after the date of the adjusted bill. In the event a payment is not made by the applicable due date, a late payment charge shall accrue at the rate set for refunds under the Federal Power Act pursuant to 18 C.F.R. § 35.19a for the period beginning on the date on which the adjusted bill is rendered and ending on the date that payment is received.
- 4. Audits:** The Transmission Provider and the Customer each have the right, within twenty-four months following the receipt of a bill or an adjusted bill, to audit each other's accounts and records for the period covered by the bill or adjusted bill. During normal business hours and subject to conditions consistent with the conduct by the Transmission Provider and the Customer of their regular business affairs and responsibilities, the Transmission Provider and the Customer each will provide the other or any auditor retained by the other access to, and upon request copies of, its

Florida Power Corporation  
FERC Transmission Tariff  
First Revised Volume No. 5

DOCKET NO 980001-EI  
W. C. Slusser Exhibit No. \_\_\_\_\_ (WC)  
Open A FERC Transmission Tariff  
Page 15 of 19

books, records, and other documents that are related to the performance of the Parties' obligations under this Tariff. Such books, records and other documents shall include all documents (including electronic records, computer programs, inputs to computer programs and the like) that would be available (under a protective order or otherwise) in a proceeding before the FERC under Section 205 of the Federal Power Act, including but not limited to documents which set forth (a) costs applicable to the planning, design, construction, operation, maintenance and retirement of facilities to the extent necessary to enable the verification of the costs billed and credits provided pursuant to this Tariff; and (b) metering information related to the provision of service or the calculation of charges pursuant to this Tariff. The auditing Party shall bear the cost of any copying, review or audit of such books and records. Notwithstanding the foregoing, neither Party shall be required to make available to the other any reports or information relating to personnel practices, staffing or labor relations or minutes of the Board of Directors and committees thereof. The audited Party shall be provided a copy of all final audit reports. The Transmission Provider and the Customer each agree to facilitate the negotiation of non-disclosure agreements or protective orders as necessary to make available for audit documents that are subject to non-disclosure agreements or licensing agreements with third parties. The audited party may seek issuance of reasonable protective orders, if appropriate, and the auditing party may seek orders requiring production. In the event of a dispute regarding disclosure or production of documents, the time limits for conducting an audit and for challenging bills or adjusted bills shall be tolled from the date of the request for production to the earlier of (i) the date of production of the requested documents or (ii) the date of issuance of a final non-reviewable order denying disclosure of the requested documents.

5. **Finality of Billing Adjustments:** Each bill or adjusted bill shall become final for all purposes, other than challenges to (i) the prudence of the Transmission Provider's actions or (ii) the reasonableness of the Transmission Provider's decisions with respect to whether costs and/or facilities should be directly assigned, charged incrementally to itself or others or included in embedded costs, 30 months after the date appearing thereon unless the Customer has previously raised an objection thereto. Thereafter, the Customer shall not challenge the bill for any reason (other than the reasons set out above) including the accuracy or reasonableness of the bill or the reasonableness or accounting treatment of any costs or revenues specified in or underlying the bill. The Company shall not revise a Customer's original or adjusted bill for a given period more than 30 months after the date of the original bill; provided that the Company shall revise the bills of all similarly situated Customers if any Customer makes a timely and successful challenge to a bill or adjusted bill.

DOCKET NO 980001-E1  
 W C Slusser Exhibit No. \_\_\_\_\_ (WCS)  
 FERC Transmission Tariff  
 Page 16 of 19

FLORIDA POWER CORPORATION  
 FERC Docket No. ER97-\_\_\_\_\_  
 Exhibit No. \_\_\_\_\_ (FPC - 104)  
 Part A. T&D Services  
 Section 1  
 Revenue Credits  
 Page 2 of 3

FLORIDA POWER CORPORATION  
 PRICING DEPARTMENT

REVENUE FROM NON-FIRM TRANSMISSION SERVICE  
 CALENDAR YEAR 1996

I. Hourly Non-Firm Service:					
Total MWh at point of receipt	172,548				
	172,548	MWh	x	3.32 \$/MWh	= \$672,863
II. FPC Hourly Non-Firm Use:					
Total MWh delivered	618,965				
	618,965	MWh	x	3.32 \$/MWh	x 1.0267 = \$2,109,887
					Total I + II = <u>\$2,882,740</u>

Loss Factor 1.0267 From 1 / (1 - 0.26) where transmission losses in 1996 = 2.6%

DOCKET NO. 980001-EI  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WC)  
 FERC Transmission Tariff  
 Page 17 of 10

**FLORIDA POWER CORPORATION**  
 Development of Annual Transmission Revenue Requirement  
 Based On Calendar Year 1998 Data

Case No. \_\_\_\_\_  
 Exhibit No. \_\_\_\_\_ (FPC - 101)

Annual Transmission Revenue Requirement Equals:

	<u>\$(800)</u>
Operation & Maintenance Expenses	25,848
Plus: Depreciation & Amortization Expenses	22,834
Plus: Taxes Other Than Income Taxes	10,294
Plus: Return	41,000
Plus: Income Taxes	17,254
Plus: Cost for Customer Facilities	0
Less: Revenue from Direct Cost Assessments	0
Equals: Total Basis For Transmission Revenue Requirement	<u>117,230</u>
Less: Other Transmission Revenues	(2,880)
Equals: Total Basis for Transmission Service	<u>114,350</u>

Operations & Maintenance Expenses Equal:

Transmission Expenses (Accounts 580, 562-564, 565-572) Excl. Amortized Items		14,706
Plus: A & G Transmission Related		1,778
Plus: Wage Rate of A & G Labor Related	5.22% x	94,435 = 4,920
Plus: Plant Ratio of A & G Gross Plant Related	14.23% x	1,880 = 225
Plus: Amortized Extraordinary/Non-recurring Items		0
Plus: Redesign Costs Not Covered on Incremental Basis		3,870
		<u>25,848</u>

Depreciation & Amortization Expenses Equal:

Transmission Plant		21,200
Plus: Wage Rate of General, Intangible	5.22% x	29,456 = 1,589
		<u>22,834</u>

Taxes Other than Income Equal:

Wage Rate of Payroll Related Taxes	5.22% x	14,587 = 768
Plus: Plant Ratio of Property Taxes	14.23% x	68,418 = 9,453
Plus: Plant Ratio of Misc. Taxes	14.23% x	532 = 76
		<u>10,294</u>

DOCKET NO. 980001-ET  
 W. C. Slusser Exhibit No. \_\_\_\_\_ (WCS)  
 FERC Transmission Tariff  
 Page 18 of 19

FLORIDA POWER CORPORATION  
 FERC Docket No. ER87-\_\_\_\_\_  
 Exhibit No. \_\_\_\_\_ (FPC - 101)

**FLORIDA POWER CORPORATION**  
**Development of Annual Transmission Revenue Requirement**  
**Based On Calendar Year 1996 Data**

**Return Equals:**

The product of the Transm. Rate Base and the Rate of Return

452,878 \* 9.12% = 41,225

**Rate Base includes the following items:**

**A. Plant in Service**

- a. Transmission Plant (Accounts 350 - 389)
- b. Wage Ratio of Gen'l & Int. Pl. (Accts 301-303, 389-399)

418,308  
 5.32% \* 351,440 = 18,862  
437,170

**B. Depreciation Reserve**

- a. Transmission Plant (Accounts 300 - 389)
- b. Wage Ratio of Gen'l & Int. Pl. (Accts 301-303, 389-399)

(204,810)  
 5.32% \* 157,227 = (8,288)  
(213,098)

**C. Working Capital**

- a. Plant Materials & Supplies
  - 1. Transmission Plant
  - 2. Wage Ratio of General and Common
- b. Plant Ratio of Proprietary
- c. Working Cash (1/8 x Debt)

4,182  
 5.32% \* 1,700 = 90  
4,272  
 718  
 12.50% \* 25,644 = 3,206  
6,296

**D. Additions to Rate Base**

- Land Held for Future Use - Transmission
- Unauthorized balances of Extraordinary/Non-recurring O&M Items
- Total Additions to Rate Base

4,880  
 0  
4,880

**E. Deductions to Rate Base:**

Accumulated Deferred Income Taxes, Accts. 162, 180, 254, 281, 282, and 283

- Transmission Direct Transm.
- General Labor Ratio
- Labor Labor Ratio
- Gross Plant Plant Ratio
- All Other Direct Other

Total  
**ADIT**  
 100.00% \* (91,308) = (91,308)  
 5.32% \* (31,134) = (1,658)  
 5.32% \* 15,815 = 830  
 14.23% \* (8,778) = (1,244)  
 0.00% \* (408,341) = 0  
(93,380)

Total Deductions to Rate Base

(93,380)

Total Rate Base

452,878

**Rate of Return Equals:**

The overall weighted cost of the following capital sources:

- A. Long-Term Debt
- B. Preferred Stock
- C. Common Stock

	BOB	Ratio	Cost	ROR
A. Long-Term Debt	1,257,454	0.4070	6.896%	2.821%
B. Preferred Stock	89,897	0.0272	6.117%	0.180%
C. Common Stock	1,789,781	0.5658	10.800%	6.111%
	<u>3,137,132</u>	<u>1.0000</u>		<u>6.125%</u>

**Income Tax Formula:**

The total Federal and State Income Taxes determined by the following formula:

Income Taxes = ((RB x CEQC) - PMTD) x [FIT Factor] = PMTD

- Where: RB = Transmission Rate Base  
 CEQC = Weighted Cost Equity Capital  
 PMTD = Permanent Tax Differences

Net Investment Tax Credit

- Direct Transm.
- Labor Ratio
- Direct Other

Total ITC  
 100.00% \* (842) = (842)  
 5.32% \* (150) = (798)  
 0.00% \* (6,488) = 0  
(1,640)  
 Net Investment Tax Credit Total  
 Other Differences  
 Total Permanent Tax Differences  
 14.23% \* 3,251 = 463  
(1,177)

- State Tax Rate \* 5.5%
- Federal Tax Rate \* 35.0%
- Composite Rate \* 5.5% - (100.00% - 5.50%)(35.00%) = 38.575%
- FIT Factor \* (100.00% - 38.575%)

38.575% \* 0.82800163

**FLORIDA POWER CORPORATION**  
**Development of Annual Transmission Revenue Requirement**  
**Based On Calendar Year 1998 Data**

FLORIDA POWER CORPORATION  
 FERC Docket No. 9801-  
 Exhibit No. \_\_\_\_\_ (FERC - 151)

Cost for Customer Facilities:

Credits for Customer Transmission Facilities

0

Revenues From Directly Assigned Charges and Facilities:

Revenues from Direct Assigned Facilities  
 Fulfilled Reservation Fees  
 System Impact Studies or Facilities Studies Fees  
 Total

0

0

0

0

Other Transmission Revenues:

Revenues from Other than Fully-Allocated Embedded Cost base  
 Revenues from Non-Firm Transactions  
 I. Hourly Non-Firm Service  
 II. FPC Hourly Non-Firm Use  
 III. Revenues from Short-Term Firm Transactions

0

(872)

(2,110)

(0)

(2,982)

Allocators

**1. Wages and Salaries Transmission Allocator (Wage Ratio)**

The ratio of (i) transmission wages & salaries to  
 (ii) total electric wages & salaries less administrative  
 and general wages and salaries included in total  
 electric wages and salaries.

Production	83,700	81.02%
Transmission	8,182	8.32%
Distribution	20,841	19.89%
Customer Asset	31,868	14.11%
Cost. Serv. & Inf.	2,079	1.35%
Sales	2,080	1.39%
Subtotal	168,550	100.00%
A & G	18,788	
Total	172,318	

**2. Electric Transmission Plant-in-Service Allocator (Plant Ratio)**

The ratio of Gross Electric Transmission Plant-in-Service  
 to the sum of (i) electric production, transmission, and  
 distribution plant-in-service and (ii) general plant, allocated  
 based on the Wages and Salaries Allocator.

	Gross Plant in Service	Gen'l Plant Reallocated	Adjusted Gross Plant	Plant Ratio
Production	2,777,348	214,874	2,991,620	89.27%
Transmission	818,288	13,700	837,088	14.28%
Distribution	1,823,828	89,204	1,907,131	33.89%
Customer	281,787	(261,787)	0	0.00%
Cost Acctg	0	49,838	49,838	0.84%
Cost Serv.	0	4,763	4,763	0.08%
Sales	0	4,788	4,788	0.08%
Total	5,681,359	0	5,681,359	100.00%

DOCKET NO. 20001141  
 W. C. HANCOCK REPORT NO. \_\_\_\_\_ PAGE 70  
 AMERICAN TRANSMISSION LOADINGS  
 FILED 1 07 1

**FLORIDA POWER CORPORATION**  
 SUMMARY OF FIRM TRANSMISSION LOADINGS AT TIME OF MONTHLY PEAK  
 12 MONTHS ENDED 12/31/07

FIRM	12 MONTHS AVG	12 MONTHS PEAK																	
1. BREVARD	14,320	46,410	43,761	24,707	64,078	62,707	46,774	61,488	44,888	60,140	60,124	44,888	60,140	44,888	60,140	44,888	60,140	44,888	60,140
2. BRUNSWICK	3,200	3,043	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200
3. CALHOUN	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953	14,953
4. CLAY	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
5. DALLAS	88	84	127	110	141	106	138	127	177	141	141	177	141	177	141	177	141	177	141
6. DEKALB	8,497	8,240	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497	8,497
7. DUVAL	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108	6,108
8. GULF	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24	24
9. HAMILTON	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321	4,321
10. HERNAND	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
11. H. HARRISON	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
12. HAWKEYE	10,410	7,000	6,170	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410	10,410
13. HIGHLAND	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14. HILLSBORO	11,700	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
15. JACKSONVILLE	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
16. JEFFERSON	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
17. LEON	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
18. L. HARRISON	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
19. LEE	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
20. LINDSEY	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
21. MADISON	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

© All loadings are measured in MW except as indicated at points of receipt on the transmission system.  
 Loadings are entered without unit unless otherwise specified. All loadings are for the transmission system.  
 Maximum 1, 10 thru 1, 22 which are entered without demand contracts.

FILED 1 07 1