

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Conservation Cost Recovery)	DOCKET NO. 900002-EG
Clause.)	ORDER NO. 23576
<hr/>		ISSUED: 10-03-90

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman
THOMAS M. BEARD
BETTY EASLEY

ORDER APPROVING CERTAIN ENERGY
CONSERVATION COST RECOVERY

As part of the continuing fuel cost recovery, oil backout cost recovery, conservation cost recovery, and purchased gas recovery proceedings, hearings are held in February and August of each year in this docket and in two related dockets. Pursuant to Notice, a hearing was held in this docket and in Dockets Nos. 900001-EI and 900003-GU on August 22nd and 23rd, 1990.

PROCEDURAL MATTERS

Florida Power Corporation (FPC), Florida Power & Light Company (FPL), Florida Public Utilities Company (FPUC), Gulf Power Company (Gulf), Tampa Electric Company (TECO), Chesapeake Utilities Corporation, Florida Division (CUC), City Gas Company (CGC), Peoples Gas System, Inc. (PGS), St. Joe Natural Gas Company (SJNG) and West Florida Natural Gas Company (WFNG) submitted testimony and/or exhibits in support of their proposed net true-up amounts, projected end-of-period net true-up amounts and their conservation cost recovery factors. Staff, the Office of Public Counsel (OPC), and the utilities agreed upon the correct figures for all utilities except Gulf Power Company.

The Office of Public Counsel (OPC) raised an issue concerning the accuracy, reasonableness and prudence of Gulf Power Company's advertising expenses in connection with its conservation programs. By agreement of the parties, this issue will be addressed in a separate docket. The conservation figures approved herein for Gulf Power Company are therefore subject to future revision pending the outcome of that docket.

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Peoples Gas System, Inc., in Docket No. 900490-EG, proposed a change in the Commission-required methodology for Energy Conservation Cost Recovery (ECCR) by gas utilities. The proposed method is similar to the application of interim revenue increases equally across the base rates for all classes. The current method, in place since 1981, recovers costs by applying a flat cents per therm ECCR factor on all therms sold. Peoples proposed to recover ECCR costs from each customer class in proportion to that class' total non-gas revenues in the same ratio as the proportion of total ECCR revenues to the utility's total non-gas revenues. This would require a different ECCR factor for each rate class.

By agreement, consideration of the proposed methodology was deferred to this docket. This proposal has no impact on the true-up amounts or proposed kilowatt hour (kwh) factors submitted by the five investor-owned electric utilities. Commission decision on other issues decided herein will affect the gas utilities appropriate cost recovery factors.

The parties stipulated to conservation cost recovery amounts with respect to the various periods. We accept the stipulation. We find the appropriate conservation cost recovery adjusted net true-up amounts for the period October, 1989 through March, 1990, to be as follows:

<u>FPC:</u>	\$465,580 underrecovery.
<u>FPL:</u>	\$586,610 overrecovery.
<u>FPUC:</u>	\$136 underrecovery (Marianna) \$5,407 overrecovery (Fernandina)
<u>GULF:</u>	\$162,590 overrecovery.
<u>TECO:</u>	\$289,373 overrecovery.
<u>CUC:</u>	\$23,402 overrecovery.
<u>CGC:</u>	\$65,463 overrecovery.
<u>PGS:</u>	\$645,865 underrecovery.
<u>SJNG:</u>	\$11,868 overrecovery.
<u>WFNG:</u>	\$96,196 overrecovery.

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We find the appropriate projected end-of-period total net true-up amounts for the period April, 1990 through September, 1990 to be as follows:

<u>FPC:</u>	\$370,174 underrecovery.
<u>FPL:</u>	\$414,758 underrecovery.
<u>FPUC:</u>	\$29 overrecovery (Marianna) \$11,310 overrecovery (Fernandina)
<u>GULF:</u>	\$177,898 overrecovery.
<u>TECO:</u>	\$872,931 overrecovery.
<u>CUC:</u>	\$13,524 overrecovery.
<u>CGC:</u>	\$72,584 overrecovery.
<u>PGS:</u>	\$1,621,445 underrecovery.
<u>SJNG:</u>	\$15,111 overrecovery.
<u>WFNG:</u>	\$105,591 overrecovery.

With respect to the electric utilities we find the appropriate cost recovery factors for the period October, 1990 through March, 1991 to be as follows:

<u>FPC:</u>	.231 cents per kwh.
<u>FPL:</u>	.084 cents per kwh.
<u>FPUC:</u>	.017 cents per kwh (Marianna). .007 cents per kwh (Fernandina).
<u>GULF:</u>	.013 cents per kwh.
<u>TECO:</u>	.107 cents per therm.

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

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PEOPLES GAS SYSTEM, INC.

During the hearing, the parties stipulated to the acceptability of Peoples proposed methodology for the allocation of conservation cost recovery. This stipulation was presented with the express conditions that it (1) was offered based on current market conditions in the natural gas industry only and was not be construed as a broad statement of policy applicable to or appropriate for other industries or in other proceedings involving the natural gas industry and; (2) would not be challenged unless conditions in the natural gas industry change materially. We accept this stipulation as appropriate to the resolution of this issue.

We find that industrial natural gas customers purchasing under a firm service tariff derive substantial benefits from approved conservation programs and should continue to share in the cost of those programs. To the extent that the goals set forth in the Florida Energy Efficiency and Conservation Act (FEECA) encourage the use of natural gas in cogeneration facilities and by large interruptible natural gas customers, (which could be curtailed during a shortage) these industrial customers receive the very direct benefit of enhanced supply availability.

We find that customers using natural gas for cogeneration receive no direct benefit from the approved conservation programs. No current approved conservation programs are directed at this class of customer. Natural gas fired cogeneration activities support the FEECA goals of reducing the demand for new electric generation capacity and reduce the state's dependence on foreign oil imports. Cogeneration is in effect, a conservation program. By sharing the costs of conservation programs which only benefit other classes of customers, and furthering the FEECA goals, cogeneration customers are subsidizing conservation programs without deriving any direct benefits. To the extent that those programs decrease gas supply availability (by increasing demand by higher priority customers) participation could be to their detriment. Therefore, we find that this class of customers should be excluded from conservation cost recovery.

Interruptible customers are similarly impacted by conservation programs. No current approved conservation programs are directed at this class of customer. These customers typically, have since the 1970's initiated numerous

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conservation programs designed to have "bottom line" impact, maximizing efficiency in energy usage. Therefore, we find that customers buying gas under an interruptible service schedule should be excluded from conservation cost recovery.

Given our votes on the above issues, we do not find it necessary to reach the question of whether or not Peoples Gas System should be granted the flexibility to reduce or waive its ECCR factor in response to competition from alternate fuels or the possibility of customer bypass.

Based on our decisions above incorporating the revised methodology for recovery of conservation costs, the parties have stipulated to the proper true-up factors to be applied to customer bills during the period of October 1, 1990 through March 31, 1991. We accept the stipulation as appropriate to the disposition of this issue. The appropriate factors are shown in Attachment A hereto. We find the true-up factors be applied to customer bills for meter readings taken during the period from October 1, 1990 through March 31, 1991 to be as follows:

CITY GAS COMPANY (CGC)

<u>Rate Class</u>	<u>Adjustment Factor</u>
Residential	3.265 cents per therm
Commercial	1.251 cents per therm
CNG	.930 cents per therm
Cogeneration	.000 cents per therm
Interruptible	.000 cents per therm

CHESAPEAKE UTILITIES CORPORATION (CUC)

<u>Rate Class</u>	<u>Adjustment Factor</u>
GS - Residential	3.327 cents per therm
AC - Residential	3.240 cents per therm
GS - Commercial	1.521 cents per therm
GA - Commercial - Large Volume	.846 cents per therm
GS - Industrial	.514 cents per therm
Interruptible	.000 cents per therm

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PEOPLES GAS SYSTEM, INC. (PGS)

<u>Rate Class</u>	<u>Adjustment Factor</u>
Residential	3.695 cents per therm
Commercial	2.355 cents per therm
Commercial - Large Volume	1.637 cents per therm
Interruptible	.000 cents per therm
Interruptible - Large Volume	.000 cents per therm

ST. JOE NATURAL GAS COMPANY (SJNG)

<u>Rate Class</u>	<u>Adjustment Factor</u>
Residential	1.007 cents per therm
Commercial	1.540 cents per therm
Commercial - Large Volume	.848 cents per therm
Interruptible	.000 cents per therm

WEST FLORIDA NATURAL GAS COMPANY (WFNG)

<u>Rate Class</u>	<u>Adjustment Factor</u>
Residential	1.981 cents per therm
Commercial	.692 cents per therm
Industrial	.224 cents per therm
Interruptible	.000 cents per therm

In consideration of the foregoing, it is

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

ORDERED that the utilities named herein are authorized to collect the conservation cost recovery amounts and factors approved herein. It is further

ORDERED that beginning with the October 1, 1990 through March 31, 1991 recovery period, conservation costs for gas utilities shall be recovered from each customer class in proportion to that class' total non-gas revenues in the same

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ratio as the proportion of the total conservation expenditures to the utility's total non-gas revenues. It is further

ORDERED that customers purchasing natural gas under an interruptible service tariff and natural gas used in electric cogeneration shall not be subject to conservation cost recovery charges.

By ORDER of the Florida Public Service Commission,
this 3rd day of OCTOBER, 1990.


STEVE TRIBBLE, Director
Division of Records and Reporting

(S E A L)

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal

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in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

*** NATURAL GAS UTILITIES ***

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Issue	CHESAPEAKE UTILITIES CORPORATION					CITY GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	COMMISSION VOTE	Difference Co. & Vote	Company Position	Pub. Counsel Position	Difference Co. & PC	COMMISSION VOTE	Difference Co. & Vote
Prior Period ADJUSTED NET True-Up - Oct '89/Mar '90 (Over)/Under Recovery	(\$23,403)	NA	\$0	(\$23,403)	\$0	(\$65,463)	NA	\$0	(\$65,463)	\$0
Current Period ESTIMATED True-up - Apr '90/Sept '90 (Over)/Under Recovery	(\$13,524)	NA	\$0	(\$13,524)	\$0	(\$72,584)	NA	\$0	(\$72,584)	\$0
Future Period Projections Estimated Costs Oct '90/Mar '91	\$118,316	NA	\$0	\$118,316	\$0	\$708,490	NA	\$0	\$708,490	\$0
(Over)/Under Recovery Estimated - Apr '90/Sept '90	(\$13,524)	NA	\$0	(\$13,524)	\$0	(\$72,584)	NA	\$0	(\$72,584)	\$0
TOTAL to Recover Estimated - Oct '90/Mar '91	\$104,792	NA	\$0	\$104,792	\$0	\$635,906	NA	\$0	\$635,906	\$0

Issue	PEOPLES GAS SYSTEM, INC.					ST JOE NATURAL GAS COMPANY				
	Company Position	Pub. Counsel Position	Difference Co. & PC	COMMISSION VOTE	Difference Co. & Vote	Company Position	Pub. Counsel Position	Difference Co. & PC	COMMISSION VOTE	Difference Co. & Vote
Prior Period ADJUSTED NET True-Up - Oct '89/Mar '90 (Over)/Under Recovery	\$658,305	NA	\$0	\$645,865	\$12,440	(\$11,868)	NA	\$0	(\$11,868)	\$0
Current Period ESTIMATED True-up - Apr '90/Sept '90 (Over)/Under Recovery	\$1,634,421	NA	\$0	\$1,621,445	\$12,976	(\$15,111)	NA	\$0	(\$15,111)	\$0
Future Period Projections Estimated Costs Oct '90/Mar '91	\$1,767,295	NA	\$0	\$1,766,995	\$300	\$21,936	NA	\$0	\$21,936	\$0
(Over)/Under Recovery Estimated - Apr '90/Sept '90	\$1,634,421	NA	\$0	\$1,621,445	\$12,976	(\$15,111)	NA	\$0	(\$15,111)	\$0
TOTAL to Recover Estimated - Oct '90/Mar '91	\$3,401,716	NA	\$0	\$3,388,440	\$13,276	\$6,825	NA	\$0	\$6,825	\$0

ATTACHMENT A

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

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WEST FLORIDA NATURAL GAS

Issue	Company Position	Pub. Counsel Position	Difference Co. & PC	COMMISSION VOTE	Difference Co. & Vote
Prior Period ADJUSTED NET True-Up - Oct '89/Mar '90 (Over)/Under Recovery	(\$96,196)	NA	\$0	(\$96,196)	\$0
Current Period ESTIMATED True-up - Apr '90/Sept '90 (Over)/Under Recovery	(\$105,591)	NA	\$0	(\$105,591)	\$0
Future Period Projections Estimated Costs Oct '90/Mar '91	\$242,625	NA	\$0	\$242,625	\$0
(Over)/Under Recovery Estimated - Apr '90/Sept '90	(\$105,591)	NA	\$0	(\$105,591)	\$0
TOTAL to Recover Estimated - Oct '90/Mar '91	\$137,034	NA	\$0	\$137,034	\$0

ATTACHMENT A

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
 FOR THE PERIOD - OCTOBER, 1990/MARCH, 1991
 ** INTERRUPTIBLE & COGENERATION EXCLUDED **

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CHESAPEAKE UTILITIES CORPORATION

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
GS - RESIDENTIAL	39,001	1,382,993	246,555	542,414	788,969	45,151	5.72%	0.03265	1.01911	0.03327
AC - RESIDENTIAL	746	30,252	4,849	11,957	16,806	962	5.72%	0.03179	1.01911	0.03240
GS - COMMERCIAL	4,704	2,459,885	67,120	574,345	641,465	36,709	5.72%	0.01492	1.01911	0.01521
GA - COMMERCIAL - LV	93	969,865	1,860	138,852	140,712	8,053	5.72%	0.00830	1.01911	0.00846
GS - INDUSTRIAL	223	2,759,142	7,372	235,827	243,199	13,918	5.72%	0.00504	1.01911	0.00514
INTERRUPTIBLE	0	0	0	0	0	0	5.72%	0.00000	1.01911	0.00000
TOTAL	44,767	7,602,137	327,756	1,503,395	1,831,151	104,792	5.72%	0.01378	1.01911	0.01405

CITY GAS COMPANY

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	460,226	11,558,651	2,736,408	3,548,425	6,284,833	370,358	5.89%	0.03204	1.01911	0.03265
COMMERCIAL	25,725	21,619,356	308,700	4,193,896	4,502,596	265,333	5.89%	0.01227	1.01911	0.01251
CNG	30	23,580	360	3,292	3,652	215	5.89%	0.00913	1.01911	0.00930
COGENERATION	0	0	0	0	0	0	5.89%	0.00000	1.01911	0.00000
INTERRUPTIBLE	0	0	0	0	0	0	5.89%	0.00000	1.01911	0.00000
TOTAL	485,981	33,201,587	3,045,468	7,745,613	10,791,081	635,906	5.89%	0.01915	1.01911	0.01952

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***** NATURAL GAS UTILITIES *****
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
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PEOPLES GAS SYSTEM, Inc.

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	900,188	33,920,000	5,401,116	7,545,165	12,946,281	1,229,688	9.50%	0.03625	1.01911	0.03695
COMMERCIAL	87,804	29,120,000	1,404,864	5,678,400	7,083,264	672,796	9.50%	0.02310	1.01911	0.02355
COMMERCIAL - LG VOLUME	22,386	92,480,000	599,650	15,044,646	15,644,296	1,485,956	9.50%	0.01607	1.01911	0.01637
INTERRUPTIBLE	0	0	0	0	0	0	9.50%	0.00000	1.01911	0.00000
INTERRUPTIBLE - LG VOLUM	0	0	0	0	0	0	9.50%	0.00000	1.01911	0.00000
TOTAL	1,010,376	155,520,000	7,405,630	28,268,211	35,673,841	3,368,440	9.50%	0.02179	1.01911	0.02220

ST JOE NATURAL GAS COMPANY

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	15,190	526,970	45,569	10,381	55,950	5,207	9.31%	0.00988	1.01911	0.01007
COMMERCIAL	1,060	38,205	5,300	902	6,202	577	9.31%	0.01511	1.01911	0.01540
COMMERCIAL - LG VOLUME	279	125,161	5,570	5,620	11,190	1,041	9.31%	0.00832	1.01911	0.00848
INTERRUPTIBLE	0	0	0	0	0	0	9.31%	0.00000	1.01911	0.00000
INTERRUPTIBLE - LG VOLUM	0	0	0	0	0	0	9.31%	0.00000	1.01911	0.00000
TOTAL	16,529	690,336	56,439	16,903	73,342	6,825	9.31%	0.00989	1.01911	0.01008

ATTACHMENT A

*** NATURAL GAS UTILITIES ***
 ESTIMATED ECCR CHARGES BY RATE CLASSIFICATION BASED ON TOTAL CONTRIBUTION
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WEST FLORIDA NATURAL GAS

COMMISSION VOTE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<u>RATE CLASS</u>	<u>BILLS</u>	<u>THERM SALES</u>	<u>TOTAL CUSTOMER CHARGE</u>	<u>NON-GAS ENERGY CHARGE</u>	<u>TOTAL (4+5)</u>	<u>TOTAL ESTIMATED ECCR</u>	<u>% SURCHARGE</u>	<u>DOLLARS PER THERM</u>	<u>REVENUE TAX</u>	<u>ADJUSTMENT FACTOR</u>
RESIDENTIAL	127,514	4,276,291	765,084	1,132,533	1,897,617	83,132	4.38%	0.01944	1.01911	0.01981
COMMERCIAL	10,903	6,383,631	163,545	825,276	988,821	43,319	4.38%	0.00679	1.01911	0.00692
INDUSTRIAL	18	4,823,015	900	240,668	241,568	10,563	4.38%	0.00219	1.01911	0.00224
INTERRUPTIBLE	0	0	0	0	0	0	4.38%	0.00000	1.01911	0.00000
TOTAL	138,435	15,482,937	929,529	2,198,477	3,128,006	137,034	4.38%	0.00885	1.01911	0.00902

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

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Issue	FLORIDA POWER AND LIGHT COMPANY			FLORIDA POWER CORPORATION			GULF POWER COMPANY		
	Company Position	Commission's Vote	Difference Co. & Comm	Company Position	Commission's Vote	Difference Co. & Comm	Company Position	Commission's Vote	Difference Co. & Comm
Prior Period True-up (Over)/Under Recovery Actual - Oct89/Mar90	(\$586,610)	(\$586,610)	\$0	\$465,580	\$465,580	\$0	(\$162,590)	(\$162,590)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Apr90/Sep90	\$414,758	\$414,758	\$0	\$370,174	\$370,174	\$0	(\$177,898)	(\$177,898)	\$0
Future Period Projection Estimated Costs Oct90/Mar91	\$25,682,268	\$25,682,268	\$0	\$27,758,612	\$27,758,612	\$0	\$622,500	\$622,500	\$0
(Over)/Under Recovery Estimated - Apr90/Sep90	\$414,758	\$414,758	\$0	\$370,174	\$370,174	\$0	(\$177,898)	(\$177,898)	\$0
TOTAL to Recover Estimated - Oct90/Mar91	\$26,097,026	\$26,097,026	\$0	\$28,128,786	\$28,128,786	\$0	\$444,602	\$444,602	\$0
Retail KWH (000) Sales - Oct90/Mar91	31,726,225	31,726,225	0	12,352,854	12,352,854	0	3,511,593	3,511,593	0
Cost/KWH (cents)	0.0822570	0.0822570	0.0000000	0.2277108	0.2277108	0.0000000	0.0126610	0.0126610	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01609	0.00043	1.01652	1.01609	0.00043	1.01652	1.01609	0.00043
Conservation Adjustment Factor	0.0836158	0.0835805	0.0000354	0.2314726	0.2313747	0.0000979	0.0128701	0.0128647	0.0000054
Conservation Adjustment Factor nearest .001 cent	0.084	0.084	0.0000	0.231	0.231	0.0001	0.013	0.013	0.0000

ATTACHMENT B

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

Issue	TAMPA ELECTRIC COMPANY			FLORIDA PUBLIC UTILITIES-Marianna			FLORIDA PUBLIC UTILITIES-Fernandina Beach		
	Company Position	Commission's Vote	Difference Co. & Comm	Company Position	Commission's Vote	Difference Co. & Comm	Company Position	Commission Vote	Difference Co. & Comm
Prior Period True-up (Over)/Under Recovery Actual - Oct89/Mar90	(\$289,373)	(\$289,373)	\$0	\$136	\$136	\$0	(\$5,407)	(\$5,407)	\$0
Current Period Est True-up (Over)/Under Recovery Estimated - Apr90/Sep90	(\$872,931)	(\$872,931)	\$0	(\$29)	(\$29)	\$0	(\$11,310)	(\$11,310)	\$0
Future Period Projection Estimated Costs Oct90/Mar91	\$6,593,442	\$6,593,442	\$0	\$17,700	\$17,700	\$0	\$18,100	\$18,100	\$0
(Over)/Under Recovery Estimated - Apr90/Sep90	(\$872,931)	(\$872,931)	\$0	(\$29)	(\$29)	\$0	(\$11,310)	(\$11,310)	\$0
TOTAL to Recover Estimated - Oct90/Mar91	\$5,720,511	\$5,720,511	\$0	\$17,671	\$17,671	\$0	\$6,790	\$6,790	\$0
Retail KWH (000) Sales - Oct90/Mar91	5,416,087	5,416,087	0	103,918	103,918	0	97,674	97,674	0
Cost/KWH (cents)	0.1056207	0.1056207	0.0000000	0.0170048	0.0170048	0.0000000	0.0069517	0.0069517	0.0000000
Revenue Tax Adjustment Factor	1.01652	1.01609	0.00043	1.01652	1.01609	0.00043	1.01652	1.01609	0.00043
Conservation Adjustment Factor	0.1073656	0.1073202	0.0000454	0.0172857	0.0172784	0.0000073	0.0070665	0.0070635	0.0000030
Conservation Adjustment Factor nearest .001 cent	0.107	0.107	0.0000	0.017	0.017	0.0000	0.007	0.007	0.0000

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ATTACHMENT B