

500 Bayfront Parkway  
Pensacola, FL 32520

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March 21, 1997

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

Dear Ms. Bayo:

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

Enclosed for official filing in the above docket are an original and ten (10) copies of the following:

1. Prepared direct testimony and exhibit of S. D. Cranmer - 03089-97
2. Prepared direct testimony of J. O. Vick — 03090-97

Sincerely,

*Susan D. Cranmer*

Susan D. Cranmer  
Assistant Secretary and Assistant Treasurer

lw

Enclosures

cc: Beggs and Lane  
Jeffrey A. Stone

ACK \_\_\_\_\_  
AFA 2 \_\_\_\_\_  
APP \_\_\_\_\_  
CAF \_\_\_\_\_  
CMU \_\_\_\_\_  
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W.S. \_\_\_\_\_  
M.H. \_\_\_\_\_

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Environmental Cost Recovery )  
Clause )  
\_\_\_\_\_ )

Docket No. 970007-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished  
this 21st day of March 1997 by U.S. Mail or hand delivery to the following

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Attorneys for Gulf Power Company

ORIGINAL  
FILE COPY

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

PREPARED DIRECT TESTIMONY  
AND EXHIBIT OF

S. D. CRANMER

APRIL 1996 - SEPTEMBER 1996  
FINAL TRUE-UP

MARCH 24, 1997



**A SOUTHERN COMPANY**

page 1 of 1  
1/25/99 10:16

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: March, 24, 1997

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

9 A. My name is Susan Cranmer. My business address is 500  
10 Bayfront Parkway, Pensacola, Florida 32520. I hold  
11 the 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  
25 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 April 1996 through September 1996 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 1997?

6 A. An amount to be refunded of \$525,673 was calculated as  
7 shown on Schedule 1A of my exhibit.

8

9 Q. How was this amount calculated?

10 A. The \$525,673 was calculated by taking the difference  
11 in the estimated April 1996 through September 1996  
12 over-recovery of \$399,066 as approved in Order No.  
13 PSC-96-1171-FOF-EI, dated September 18, 1996 and the  
14 actual over-recovery of \$924,739, 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 April  
20 1996 through September 1996. 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 estimated true-up filed June 24, 1996.  
5 Schedule 5A shows the monthly O & M expenses by  
6 activity, along with the calculation of jurisdictional  
7 O & M expenses. Mr. Vick describes the main reasons  
8 for the variances in O & M expenses in his true-up  
9 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 estimated true-up filed June 24, 1996.  
15 The recoverable costs include the return on  
16 investment, depreciation expense, dismantlement  
17 accrual, property tax, and cost of emission allowances  
18 associated with each environmental capital project for  
19 the period April 1996 through September 1996.  
20 Schedule 7A provides the monthly carrying costs  
21 associated with each project, along with the  
22 calculation of the jurisdictional carrying costs.  
23 There are no major variances in recoverable costs  
24 related to environmental investment for this true-up  
25 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.

11  
12 Q. Ms. Cranmer, does this conclude your testimony?

13 A. Yes, it does.

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24



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 21st day of March,  
1997.

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



LINDA C. WEBB  
Notary Public-State of FL  
Comm. Exp: May 31, 1999  
Comm. No: CC 382703



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

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

Line	April	May	June	July	August	September	End of Period Amount
1 ECRC Revenues (net of Revenue Taxes)	697,642	944,668	1,020,032	1,135,938	1,081,234	928,881	5,808,395
2 True-Up Provision (Order No. PSC-96-0361-FOF-EI)	5,127	5,127	5,127	5,127	5,126	5,126	30,760
3 <b>ECRC Revenues Applicable to Period (Lines 1 + 2)</b>	<b>702,769</b>	<b>949,795</b>	<b>1,025,159</b>	<b>1,141,065</b>	<b>1,086,360</b>	<b>934,007</b>	<b>5,839,155</b>
4 Jurisdictional ECRC Costs							
a O & M Activities (Schedule 5A, Line 9)	124,702	100,286	124,603	195,022	145,062	100,155	789,830
b Capital Projects (Schedule 7A, Line 9)	718,702	719,491	721,490	716,774	716,868	714,165	4,307,490
c <b>Total Jurisdictional ECRC Costs</b>	<b>843,404</b>	<b>819,777</b>	<b>846,093</b>	<b>911,796</b>	<b>861,930</b>	<b>814,320</b>	<b>5,097,320</b>
5 <b>Over/(Under) Recovery (Line 3 - Line 4c)</b>	<b>(140,635)</b>	<b>130,018</b>	<b>179,066</b>	<b>229,269</b>	<b>224,430</b>	<b>119,687</b>	<b>741,835</b>
6 Interest Provision (Schedule 3A, Line 10)	3,622	3,558	4,294	5,243	6,212	6,988	29,917
7 Beginning Balance True-Up & Interest Provision	30,760	41,607	170,056	348,289	577,674	803,190	30,760
a Deferred True-Up from October 1995 - March 1996 (Order No. PSC-96-1171-FOF-EI)	686,617	686,617	686,617	686,617	686,617	686,617	686,617
8 True-Up Collected/(Refunded) (See line 2)	(5,127)	(5,127)	(5,127)	(5,127)	(5,126)	(5,126)	(30,760)
9 End of Period Total True-Up (Lines 5 + 6 + 7 + 7a + 8)	575,237	856,673	1,034,906	1,264,291	1,489,807	1,611,356	1,458,369
10 Adjustments to Period Total True-Up Including Interest							
a Adjustment to PE 1216, Crist 7 Precipitator Upgrade	152,563						152,563
b O & M Adjustment	424						424
11 <b>End of Period Total Net True-Up (Lines 9 + 10)</b>	<b>728,224</b>	<b>856,673</b>	<b>1,034,906</b>	<b>1,264,291</b>	<b>1,489,807</b>	<b>1,611,356</b>	<b>1,611,356</b>

Note: April & May's capital costs were revised subsequent to the estimated true-up (Schedule 42-2E filed June 24, 1996) to reflect an audit adjustment to PE 1216

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

**Interest Provision**  
 (in Dollars)

Line	April	May	June	July	August	September	6-Month Total
1 Beginning True-Up Amount (Sch 2A, Lines 7 + 7a + 10)	870,364	728,224	856,673	1,034,906	1,264,291	1,489,807	
2 Ending True-Up Amount Before Interest (Line 1 + Sch 2A, Lines 5 + 8)	724,602	853,115	1,030,612	1,259,048	1,483,595	1,604,368	
3 Total of Beginning & Ending True-up (Lines 1 + 2)	<u>1,594,966</u>	<u>1,581,339</u>	<u>1,887,285</u>	<u>2,293,954</u>	<u>2,747,886</u>	<u>3,094,175</u>	
4 Average True-Up Amount (Line 3 x 1/2)	<u>797,483</u>	<u>790,670</u>	<u>943,643</u>	<u>1,146,977</u>	<u>1,373,943</u>	<u>1,547,088</u>	
5 Interest Rate (First Day of Reporting Business Month)	0.055000	0.054000	0.054000	0.055200	0.054500	0.054000	
6 Interest Rate (First Day of Subsequent Business Month)	<u>0.054000</u>	<u>0.054000</u>	<u>0.055200</u>	<u>0.054500</u>	<u>0.054000</u>	<u>0.054400</u>	
7 Total of Beginning & Ending Interest Rates (Line 5 + Line 6)	<u>0.109000</u>	<u>0.108000</u>	<u>0.109200</u>	<u>0.109700</u>	<u>0.108500</u>	<u>0.108400</u>	
8 Average Interest Rate (Line 7 x 1/2)	0.054500	0.054000	0.054600	0.054850	0.054250	0.054200	
9 Monthly Average Interest Rate (Line 8 x 1/12)	<u>0.004542</u>	<u>0.004500</u>	<u>0.004550</u>	<u>0.004571</u>	<u>0.004521</u>	<u>0.004517</u>	
10 Interest Provision for the Month (Line 4 x Line 9)	<u>3,622</u>	<u>3,558</u>	<u>4,294</u>	<u>5,243</u>	<u>6,212</u>	<u>6,988</u>	<u>29,917</u>

## Schedule 4A

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

**Variance Report in O & M Activities**  
**(in Dollars)**

Line	(1)	(2)	(3)      (4)	
	Actual	Estimated/ Actual	Amount	Percent
1 Description of O & M Activities				
1 Sulfur	2,230	0	2,230	100.0 %
2 Air Emission Fees	0	67,500	(67,500)	(100.0) %
3 Title V	40,619	46,696	(6,077)	(13.0) %
4 Asbestos Fees	0	1,664	(1,664)	(100.0) %
5 Emission Monitoring	137,641	135,253	2,388	1.8 %
6 General Water Quality	224,764	386,728	(161,964)	(41.9) %
7 Groundwater Monitoring Investigation	346,537	514,865	(168,328)	(32.7) %
8 State NPDES Administration	250	0	250	100.0 %
9 Lead and Copper Rule	7,776	10,646	(2,870)	(27.0) %
10 Env Auditing/Assessment	0	0	0	0.0 %
11 General Solid & Hazardous Waste	59,301	69,780	(10,479)	(15.0) %
2 Total O & M Activities	<u>819,118</u>	<u>1,233,132</u>	<u>(414,014)</u>	<u>(33.6) %</u>
3 Recoverable Costs Allocated to Energy	180,490	249,449	(68,959)	(27.6) %
4 Recoverable Costs Allocated to Demand	638,628	983,683	(345,055)	(35.1) %

## 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-96-1171-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  
 April 1996 - September 1996

**O & M Activities**  
 (in Dollars)

Line	April	May	June	July	August	September	End of Period Total	Method of Classification	
								Demand	Energy
1 Description of O & M Activities									
1 Sulfur	0	0	2,230	0	0	0	2,230		2,230
2 Air Emission Fees	0	0	0	0	0	0	0		0
3 Title V	9,101	4,563	3,488	4,865	14,605	3,997	40,619		40,619
4 Asbestos Fees	0	0	0	0	0	0	0	0	
5 Emission Monitoring	20,892	13,293	36,317	30,867	24,320	11,952	137,641		137,641
6 General Water Quality	67,641	24,023	32,705	32,834	34,631	32,930	224,764	224,764	
7 Groundwater Monitoring Investigation	22,536	60,155	46,277	119,580	63,769	34,220	346,537	346,537	
8 State NPDES Administration	0	0	0	0	0	250	250	250	
9 Lead and Copper Rule	118	0	118	4,997	2,484	59	7,776	7,776	
10 Env Auditing/Assessment	0	0	0	0	0	0	0	0	
11 General Solid & Hazardous Waste	9,102	1,970	7,956	9,195	10,599	20,479	59,301	59,301	
2 Total of O & M Activities	<u>129,390</u>	<u>104,004</u>	<u>129,091</u>	<u>202,338</u>	<u>150,408</u>	<u>103,887</u>	<u>819,118</u>	<u>638,628</u>	<u>180,490</u>
3 Recoverable Costs Allocated to Energy	29,993	17,856	42,035	35,732	38,925	15,949	180,490		
4 Recoverable Costs Allocated to Demand	99,397	86,148	87,056	166,606	111,483	87,938	638,628		
5 Retail Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9618371	0.9644583	0.9632077			
6 Retail Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859			
7 Jurisdictional Energy Recoverable Costs (A)	28,885	17,241	40,682	34,416	37,594	15,384	174,202		
8 Jurisdictional Demand Recoverable Costs (B)	<u>95,817</u>	<u>83,045</u>	<u>83,921</u>	<u>160,606</u>	<u>107,468</u>	<u>84,771</u>	<u>615,628</u>		
9 Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	<u>124,702</u>	<u>100,286</u>	<u>124,603</u>	<u>195,022</u>	<u>145,062</u>	<u>100,155</u>	<u>789,830</u>		

## 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**  
**April 1996 - September 1996**

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

Line	(1)	(2)	(3) (4)	
	Actual	Estimated/ Actual	Amount	Percent
1 Description of Investment Projects				
1 Air Quality Assurance Testing	25,294	25,294	0	0.0 %
2 Crist 5, 6 & 7 Precipitator Projects (D)	1,561,570	1,586,805	(25,235)	(1.6) %
3 Crist 7 Flue Gas Conditioning	134,724	134,724	0	0.0 %
4 Low NOx Burners, Crist 6 & 7	1,069,358	1,068,621	737	0.1 %
5 CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel	318,292	318,291	1	0.0 %
6 Substation Contamination Investigation	8,650	8,650	0	0.0 %
7 Crist Cooling Tower Cell	56,044	56,044	0	0.0 %
8 Crist 1-5 Dechlorination	19,799	19,799	0	0.0 %
9 Crist Diesel Fuel Oil Remediation	3,075	3,075	0	0.0 %
10 Crist Bulk Tanker Unload Sec Contain Struc	6,582	6,582	0	0.0 %
11 Crist IWW Sampling System	3,846	3,846	0	0.0 %
12 Smith Stormwater Collection System	183,093	183,093	0	0.0 %
13 Smith Waste Water Treatment Facility	11,237	11,237	0	0.0 %
14 Daniel Ash Management Project	1,090,713	1,090,717	(4)	(0.0) %
15 Underground Fuel Tank Replacement	27,760	28,947	(1,187)	(4.1) %
16 SO2 Allowances	(54,920)	(57,095)	2,175	3.8 %
2 Total Investment Projects - Recoverable Costs	<u>4,465,117</u>	<u>4,488,630</u>	<u>(23,513)</u>	(0.5) %
3 Recoverable Costs Allocated to Energy	3,162,839	3,185,252	(22,413)	(0.7) %
4 Recoverable Costs Allocated to Demand	1,302,278	1,303,378	(1,100)	(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-96-1171-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**  
**April 1996 - September 1996**

**Capital Investment Projects - Recoverable Costs**  
**(in Dollars)**

Line	Description of Investment Projects (A)	April	May	June	July	August	September	End of Period Total	Method of Classification	
									Demand	Energy
1	Description of Investment Projects (A)									
1	Air Quality Assurance Testing	4,279	4,254	4,228	4,203	4,178	4,152	25,294	0	25,294
2	Crist 5, 6 & 7 Precipitator Projects (D)	261,689	261,118	260,547	259,976	259,405	258,835	1,561,570	0	1,561,570
3	Crist 7 Flue Gas Conditioning	22,563	22,520	22,475	22,432	22,389	22,345	134,724	0	134,724
4	Low NOx Burners, Crist 6 & 7	178,906	178,633	178,360	178,091	177,824	177,544	1,069,358	0	1,069,358
5	CEMs - Crist 1,4-7, Scholz 1, Smith 1 & 2, Daniel	53,275	53,184	53,094	53,004	52,913	52,822	318,292	0	318,292
6	Substation Contamination Investigation	1,448	1,445	1,443	1,441	1,438	1,435	8,650	7,985	665
7	Crist Cooling Tower Cell	9,386	9,368	9,350	9,332	9,313	9,295	56,044	51,733	4,311
8	Crist 1-5 Dechlorination	3,315	3,309	3,303	3,297	3,291	3,284	19,799	18,275	1,524
9	Crist Diesel Fuel Oil Remediation	515	513	513	512	512	510	3,075	2,840	235
10	Crist Bulk Tanker Unload Sec Contain Struc	1,102	1,100	1,098	1,096	1,094	1,092	6,582	6,076	506
11	Crist IWW Sampling System	644	643	642	640	639	638	3,846	3,551	295
12	Smith Stormwater Collection System	30,655	30,599	30,543	30,488	30,432	30,376	183,093	169,009	14,084
13	Smith Waste Water Treatment Facility	1,882	1,878	1,875	1,871	1,867	1,864	11,237	10,373	864
14	Daniel Ash Management Project	182,471	182,197	181,922	181,649	181,375	181,099	1,090,713	1,006,812	83,901
15	Underground Fuel Tank Replacement	4,592	4,613	4,646	4,648	4,636	4,625	27,760	25,624	2,136
16	SO2 Allowances	(10,666)	(9,840)	(7,693)	(8,689)	(8,651)	(9,381)	(54,920)	0	(54,920)
2	Total Investment Projects - Recoverable Costs	<u>746,056</u>	<u>745,534</u>	<u>746,346</u>	<u>743,991</u>	<u>742,655</u>	<u>740,535</u>	<u>4,465,117</u>	<u>1,302,278</u>	<u>3,162,839</u>
3	Recoverable Costs Allocated to Energy	528,201	527,997	529,111	527,092	526,104	524,334	3,162,839		
4	Recoverable Costs Allocated to Demand	217,855	217,537	217,235	216,899	216,551	216,201	1,302,278		
5	Retail Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9618371	0.9644583	0.9632077			
6	Retail Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859			
7	Jurisdictional Energy Recoverable Costs (B)	508,693	509,788	512,079	507,686	508,116	505,750	3,052,112		
8	Jurisdictional Demand Recoverable Costs (C)	210,009	209,703	209,411	209,088	208,752	208,415	1,255,378		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	<u>718,702</u>	<u>719,491</u>	<u>721,490</u>	<u>716,774</u>	<u>716,868</u>	<u>714,165</u>	<u>4,307,490</u>		

## Notes:

- (A) Each project's Total System Recoverable Expenses on Schedule 8A, Line 9  
 (B) Line 3 x Line 5 x 1.0014 line loss multiplier  
 (C) Line 4 x Line 6  
 (D) April & May's costs for Line 1.2 were revised subsequent to the estimated true-up (Schedule 42-7E) to reflect an audit adjustment to PE 1216, Crist 7 Precipitator Upgrade.



**Gulf Export Company**  
**Environmental Cost Recovery Claims (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**April 1994 - September 1996**

**Returns on Capital Investment's, Depreciation and Taxes**  
**For Project: Air Quality Assurance Trading**  
**P.E. 1006**  
**(in Dollars)**

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
	a Expenses/Advances	0	0	0	0	0	0	0	0
	b Clearings to Plant	0	0	0	0	0	0	0	0
	c Retirements	0	0	0	0	0	0	0	0
	d Other (A)	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	239,115	239,115	239,115	239,115	239,115	239,115	239,115	239,115
3	Less: Accumulated Depreciation (B)	(76,838)	(79,705)	(82,552)	(85,399)	(88,246)	(91,093)	(93,940)	(93,940)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	162,277	159,410	156,563	153,716	150,869	148,022	145,175	145,175
6	Average Net Investment		160,834	157,987	155,140	152,293	149,446	146,599	
7	Returns on Average Net Investment								
	a Equity Component Grossed Up For Taxes (C)		961	944	927	910	893	876	5,511
	b Debt Component: (Lines 6 x 3.137% x 1/12)		471	463	454	446	438	429	2,701
8	Investment Expenses								
	a Depreciation		2,847	2,847	2,847	2,847	2,847	2,847	17,082
	b Amortization		0	0	0	0	0	0	0
	c Demolishment		0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,279	4,254	4,228	4,203	4,178	4,152	25,294
	a Recoverable Costs Allocated to Energy		4,279	4,254	4,228	4,203	4,178	4,152	25,294
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9664575	0.9687511	0.9644583	0.9632077	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		4,121	4,107	4,092	4,048	4,035	4,005	24,408
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,121	4,107	4,092	4,048	4,035	4,005	24,408

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



Coal Plant Company  
Environmental Cost Recovery Claims (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investment, Depreciation and Taxes  
Chart 7 Final Gas Conditioning  
P.E. 1222  
(in Dollars)

Line	Description	Beginning of Period Amount												End of Period Amount			
		April	May	June	July	August	September	October	November	December	January	February	March				
1	Investments																
	a Expenditures/Adjustments	0	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	0
	c Returns	0	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	0
2	Plant-to-Service/Depreciation Base	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245	2,179,245
3	Line: Accumulated Depreciation (B)	(193,840)	(198,743)	(203,646)	(208,549)	(213,452)	(218,355)	(223,258)	(228,161)	(233,064)	(237,967)	(242,870)	(247,773)	(252,676)	(257,579)	(262,482)	(267,385)
4	C/W/P - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	1,985,405	1,980,502	1,975,599	1,970,696	1,965,793	1,960,890	1,955,987	1,951,084	1,946,181	1,941,278	1,936,375	1,931,472	1,926,569	1,921,666	1,916,763	1,911,860
6	Average Net Investment	1,982,954	1,978,051	1,973,148	1,968,245	1,963,342	1,958,439	1,953,536	1,948,633	1,943,730	1,938,827	1,933,924	1,929,021	1,924,118	1,919,215	1,914,312	1,909,409
7	Returns on Average Net Investment																
	a Equity Component Ground Up For Taxes (C)	11,834	11,825	11,795	11,766	11,737	11,708	11,679	11,650	11,621	11,592	11,563	11,534	11,505	11,476	11,447	11,418
	b Debt Component (Line 6 x 3.5137% x 1/12)	5,806	5,792	5,777	5,763	5,749	5,734	5,720	5,706	5,691	5,677	5,662	5,648	5,633	5,619	5,604	5,589
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	4,903	4,903
	b Amortization	0	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	0
	d Property Taxes	0	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	0
9	Total System Recoverable Expenses (Lines 7 + 8)	22,543	22,520	22,475	22,432	22,389	22,345	22,302	22,259	22,216	22,173	22,130	22,087	22,044	21,999	21,956	21,913
	a Recoverable Costs Allocated to Energy	22,543	22,520	22,475	22,432	22,389	22,345	22,302	22,259	22,216	22,173	22,130	22,087	22,044	21,999	21,956	21,913
	b Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9666075	0.9690511	0.9714947	0.9739383	0.9763819	0.9788255	0.9812691	0.9837127	0.9861563	0.9885999	0.9910435	0.9934871	0.9959307	0.9983743
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
12	Retail Energy-Related Recoverable Costs (E)	21,730	21,743	21,752	21,752	21,606	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553
13	Retail Demand-Related Recoverable Costs (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	21,730	21,743	21,752	21,752	21,606	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553	21,553

Notes:  
 (A) Description and reasons for "Other" adjustments to net investment for this project  
 (B) Description of Adjustments to Returns for Gross Savings and Other Returns and Cost of Rationed  
 (C) Line 6 x 7.1722% x 1/12. Based on RCE of 12% and weighted income tax rate of 38.575% (computation factor of 1.628002)  
 (D) Description and reasons for "Other" adjustments to investment expenses for this project  
 (E) Line 9a x Line 10 x 1.0014 has been multiplier  
 (F) Line 9a x Line 11

**Call Project Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**April 1996 - September 1996**

**Returns on Capital Investments, Depreciation and Taxes**  
**For Project: Low NOx Burners, Unit 6 & 7**  
**P.E.s 1236 and 1242**  
**(in Dollars)**

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
a	Expenditures/Advances	6,222	5,467	5,603	5,559	6,682	5,241	4,238	
b	Charge to Plant	6,222	5,467	5,603	5,559	6,682	5,241	4,238	
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	16,732,579	16,738,046	16,743,649	16,749,208	16,755,890	16,761,131	16,765,369	
3	Line: Accumulated Depreciation (B)	(834,713)	(892,354)	(930,008)	(967,675)	(1,005,354)	(1,043,048)	(1,080,755)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	15,897,866	15,845,692	15,813,641	15,781,533	15,750,536	15,718,083	15,684,614	
6	Average Net Investment		15,861,779	15,829,667	15,797,587	15,766,035	15,734,310	15,701,349	
7	Returns on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)		94,822	94,630	94,438	94,249	94,060	93,863	566,062
b	Debt Component (Line 6 x 3.5137% x 1/12)		46,443	46,349	46,255	46,163	46,070	45,974	277,254
8	Investment Expenses								
a	Depreciation		37,641	37,654	37,667	37,679	37,694	37,707	226,042
b	Amortization		0	0	0	0	0	0	0
c	Disamortment		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		178,906	178,633	178,360	178,091	177,824	177,544	1,069,358
a	Recoverable Costs Allocated to Energy		178,906	178,633	178,360	178,091	177,824	177,544	1,069,358
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9664575	0.9687511	0.9644583	0.9632077	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		172,299	172,473	172,619	171,534	171,744	171,251	1,031,920
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		172,299	172,473	172,619	171,534	171,744	171,251	1,031,920

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

Calif. Power Company  
Environmental Cost Recovery Claims (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investments, Depreciations and Taxes  
For Project: CEAs - Cost 1, 7, Scholz 1, Smith 1 & 2, Dams  
P.E.s 1240, 1243, 1286, 1289, 1290, 1323, 1439, 1460 & 1535  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
a	Expenditures/Advances	0	0	0	33	0	0	0	0
b	Charge to Plant	0	0	0	31	0	0	0	0
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	4,884,281	4,884,281	4,884,281	4,884,314	4,884,314	4,884,314	4,884,314	
3	Less: Accumulated Depreciation (B)	(223,814)	(233,986)	(246,158)	(256,330)	(266,502)	(276,674)	(286,846)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	4,658,467	4,648,295	4,638,123	4,627,984	4,617,812	4,607,640	4,597,468	
6	Average Net Investment		4,653,381	4,643,209	4,633,054	4,622,898	4,612,736	4,602,554	
7	Returns on Average Net Investment								
a	Equity Component Granted Up For Taxes (C)		27,818	27,757	27,696	27,636	27,575	27,514	165,996
b	Debt Component (Line 6 x 3.5137% x 1/12)		13,625	13,595	13,566	13,536	13,506	13,476	81,304
8	Investment Expenses								
a	Depreciation	10,172	10,172	10,172	10,172	10,172	10,172	10,172	61,032
b	Amortization	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0
d	Property Taxes	1,660	1,660	1,660	1,660	1,660	1,660	1,660	9,960
e	Other (D)	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		53,275	53,184	53,094	53,004	52,913	52,822	318,292
a	Recoverable Costs Allocated to Energy		53,275	53,184	53,094	53,004	52,913	52,822	318,292
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9664575	0.9687511	0.9644583	0.9632077	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		51,307	51,350	51,385	51,404	51,404	51,404	307,149
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		51,307	51,350	51,385	51,404	51,404	51,404	307,149

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

Cost Project Summary  
Environmental Cost Recovery Claims (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investment, Depreciation and Taxes  
For Project: Substation Construction Investigation  
P.E. 1007  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investment								
a	Expenditures/ Additions	0	0	0	0	0	0	0	0
b	Changes to Prior	0	0	0	0	0	0	0	0
c	Reversions								
d	Other (A)								
2	Final-Service-Depreciation Base	131,648	131,648	131,648	131,648	131,648	131,648	131,648	131,648
3	Less: Accumulated Depreciation (B)	(3,321)	(1,628)	(3,935)	(4,242)	(4,549)	(4,856)	(5,163)	(5,163)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	128,327	128,020	127,713	127,406	127,099	126,792	126,485	126,485
6	Average Net Investment		128,174	127,867	127,560	127,253	126,946	126,639	
7	Returns on Average Net Investment								
a	Equity Component (Grossed Up For Taxes (C))		766	764	763	761	759	757	4,570
b	Debt Component (Line 6 x 1.5137% x 1/12)		375	374	373	373	372	371	2,238
8	Investment Expenses								
a	Depreciation		307	307	307	307	307	307	1,842
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,448	1,445	1,443	1,441	1,438	1,435	8,650
a	Recoverable Costs Allocated to Energy		111	111	111	111	111	110	665
b	Recoverable Costs Allocated to Demand		1,337	1,334	1,332	1,330	1,327	1,325	7,985
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9666075	0.9681871	0.9697683	0.9713495	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Final Energy-Related Recoverable Costs (E)		107	107	107	107	107	106	641
13	Final Demand-Related Recoverable Costs (F)		1,289	1,286	1,284	1,282	1,279	1,277	7,697
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,396	1,393	1,391	1,389	1,386	1,383	8,338

Notes:  
 (A) Description and reason for 'Other' adjustments to net investment for this project  
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Reversions and Cost of Removal  
 (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 34.575% (exemption factor of 1.628002)  
 (D) Description and reason for 'Other' adjustments to investment expenses for this project  
 (E) Line 9a x Line 10 x 1.0014 base loss multiplier  
 (F) Line 9b x Line 11

Gold River Community  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investment, Depreciation and Taxes  
For Project: Chris Cooking Tower Cell  
P.E. 1212  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investment								
a	Expenses/Accounts	0	0	0	0	0	0	0	0
b	Changes to Final	0	0	0	0	0	0	0	0
c	Reversions								
d	Other (A)								
2	Plant-in-Service Depreciation Base	596,659	906,659	906,659	906,659	906,659	906,659	906,659	
3	Less: Accumulated Depreciation (B)	(70,763)	(82,803)	(94,843)	(86,883)	(88,923)	(90,963)	(93,003)	
4	CHPP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	\$24,896	\$23,856	\$21,816	\$19,776	\$17,736	\$15,696	\$13,656	
6	Average Net Investment		\$24,876	\$22,836	\$20,796	\$18,756	\$16,716	\$14,676	
7	Returns on Average Net Investment		4,911	4,919	4,907	4,895	4,882	4,870	29,404
a	Equity Component (Grossed Up For Taxes (C))		2,415	2,409	2,403	2,397	2,391	2,385	14,400
b	Debt Component (Line 6 x 3.5137% x 1/12)								
8	Investment Expenses								
a	Depreciation	2,040	2,040	2,040	2,040	2,040	2,040	2,040	12,240
b	Amortization	0	0	0	0	0	0	0	0
c	Demand-related	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		9,386	9,368	9,350	9,332	9,313	9,295	56,044
a	Recoverable Costs Allocated to Energy		722	721	719	718	716	715	4,311
b	Recoverable Costs Allocated to Demand		\$,664	\$,647	\$,631	\$,614	\$,597	\$,580	51,733
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9687511	0.9710447	0.9733383	0.9756319	
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)	695	696	696	696	697	697	690	4,161
13	Retail Demand-Related Recoverable Costs (F)	\$,352	\$,336	\$,320	\$,304	\$,287	\$,271	\$,255	49,870
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	9,047	9,032	9,016	8,996	8,979	8,961	8,941	54,031

Notes:

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

Call Payer Company  
Environmental Cost Recovery Claim (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Return on Capital Investment, Depreciation and Taxes  
For Project: Call 1-1 Dechlorination  
P.E. 1248  
(in Dollars)

Line	Description	Beginning of Period Amount												End of Period Amount	
		April	May	June	July	August	September	October	November	December	January	February	March		
1	Investment														
a	Equipment Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Change to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Reversions														
d	Other (A)														
2	Plant-in-Service Depreciation Base	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323
3	Less: Accumulated Depreciation (B)	(9,905)	(10,592)	(11,279)	(11,966)	(12,653)	(13,340)	(14,027)	(14,714)	(15,401)	(16,088)	(16,775)	(17,462)	(18,149)	(18,836)
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)	295,418	294,731	294,044	293,357	292,670	291,983	291,296	290,609	289,922	289,235	288,548	287,861	287,174	286,487
6	Average Net Investment	295,075	294,388	293,701	293,014	292,327	291,640	290,953	290,266	289,579	288,892	288,205	287,518	286,831	286,144
7	Return on Average Net Investment														
a	Equity Component (Grossed Up For Taxes (C))	1,764	1,760	1,756	1,752	1,748	1,743	1,739	1,735	1,731	1,727	1,723	1,719	1,715	1,711
b	Debt Component (Line 6 x 3.5137% x 1/12)	864	862	860	858	856	854	852	850	848	846	844	842	840	838
8	Investment Expenses														
a	Depreciation	687	687	687	687	687	687	687	687	687	687	687	687	687	687
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Demonstration	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)	3,315	3,309	3,303	3,297	3,291	3,284	3,278	3,272	3,266	3,260	3,254	3,248	3,242	3,236
a	Recoverable Costs Allocated to Energy	235	235	234	234	233	233	232	232	231	231	230	230	229	229
b	Recoverable Costs Allocated to Demand	3,080	3,074	3,069	3,063	3,058	3,052	3,047	3,041	3,036	3,030	3,025	3,019	3,014	3,008
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9666075	0.9690511	0.9714947	0.9739383	0.9763819	0.9788255	0.9812691	0.9837127	0.9861563	0.9885999	0.9910435	0.9934871
11	Demand Jurisdictional Factor	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839	0.9639839
12	Retail Energy-Related Recoverable Costs (E)	246	246	246	245	244	244	244	243	242	241	241	240	239	239
13	Retail Demand-Related Recoverable Costs (F)	2,930	2,944	2,979	2,933	2,929	2,922	2,915	2,908	2,901	2,894	2,887	2,880	2,873	2,866
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	3,196	3,190	3,183	3,178	3,173	3,168	3,163	3,158	3,153	3,148	3,143	3,138	3,133	3,128

Notes:  
 (A) Description and reason for 'Other' adjustments to net investment for this project  
 (B) Description of Adjustments to Revenue for Gross Savings and Other Recoveries and Cost of Removal  
 (C) Line 6 x 7.1729% x 1/12. Based on EOC of 12% and weighted income tax rate of 38.575% (exemption factor of 1.628002)  
 (D) Description and reason for 'Other' adjustments to investment expenses for this project  
 (E) Line 9 x Line 10 x 1.0014. For non-utility  
 (F) Line 9 x Line 11



Gold Partner Campaign  
Environmental Cost Recovery Clinic (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investment, Depreciation and Taxes  
For Project: Civil Diesel Fuel Oil Remediation  
P.E. 1270  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
a	Expenditures/Additions	0	0	0	0	0	0	0	0
b	Changes to Fund	0	0	0	0	0	0	0	0
c	Reversions								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	47,955	47,955	47,955	47,955	47,955	47,955	47,955	
3	Less: Accumulated Depreciation (B)	(2,212)	(2,309)	(2,428)	(1,586)	(2,644)	(2,752)	(2,860)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	45,743	45,635	45,527	45,419	45,311	45,203	45,095	
6	Average Net Investment		45,689	45,581	45,473	45,365	45,257	45,149	
7	Returns on Average Net Investment								
a	Equity Component Granted Up For Taxes (C)		273	272	272	271	271	270	1,629
b	Debt Component (Line 6 x 3.5137% x 1/12)		134	133	133	133	133	132	798
8	Investment Expenses								
a	Depreciation		108	108	108	108	108	108	642
b	Amortization		0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		515	513	513	512	512	510	3,075
a	Recoverable Costs Allocated to Energy		40	39	39	39	39	39	235
b	Recoverable Costs Allocated to Demand		475	474	474	473	473	471	2,840
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9644575	0.9618371	0.9644583	0.9632077	0.9632077	
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Reall Energy-Related Recoverable Costs (E)		39	38	38	38	38	38	229
13	Reall Demand-Related Recoverable Costs (F)		458	457	457	456	456	454	2,738
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		497	495	495	494	494	492	2,967

Notes:

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

Griff, Payant, L. empantax  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Returns on Capital Investments, Depreciation and Taxes  
For Project: Crist Bath, Tenbar Unload Sec. Curation Serv.  
P.E. 1271  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
a	Expenditures/Additions	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495
3	Less: Accumulated Depreciation (B)	(3,226)	(3,454)	(3,682)	(3,910)	(4,138)	(4,366)	(4,594)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	98,269	98,041	97,813	97,583	97,357	97,129	96,901	
6	Average Net Investment		98,155	97,927	97,699	97,471	97,243	97,015	
7	Returns on Average Net Investment								
a	Equity Component Granted Up For Taxes (C)		587	585	584	583	581	580	3,500
b	Debt Component (Line 6 x 3.5137% x 1/12)		287	287	286	285	285	284	1,714
8	Investment Expenses								
a	Depreciation		228	228	228	228	228	228	1,368
b	Amortization		0	0	0	0	0	0	0
c	Disposalment		0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0
e	Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,102	1,100	1,098	1,096	1,094	1,092	6,582
a	Recoverable Costs Allocated to Energy		85	85	84	84	84	84	506
b	Recoverable Costs Allocated to Demand		1,017	1,015	1,014	1,012	1,010	1,008	6,076
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9666575	0.9691511	0.9716447	0.9741383	0.9766319
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
12	Real Energy-Related Recoverable Costs (E)		82	82	81	81	81	81	488
13	Real Demand-Related Recoverable Costs (F)		980	978	977	976	974	972	5,857
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,062	1,060	1,058	1,057	1,055	1,053	6,345

Notes:  
 (A) Description and reason for 'Other' adjustments to net investment for this project  
 (B) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal  
 (C) Line 6 x 7.1729% x 1/12, based on ROE of 12% and weighted income tax rate of 38.575% (expansion factor of 1.628007)  
 (D) Description and reason for 'Other' adjustments to investment expenses for this project  
 (E) Line 9a x Line 10 x 1.0014 less loss multiplier  
 (F) Line 9b x Line 11

**Costs Excess Component**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**April 1996 - September 1996**

**Returns on Capital Investments, Depreciations and Taxes**  
**For Project: Cost (W/W) Sampling System**  
**P.E. 1275**  
**(in Dollars)**

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments	0	0	0	0	0	0	0	0
	a Expenditures/Advances	0	0	0	0	0	0	0	0
	b Drawings in Plant	0	0	0	0	0	0	0	0
	c Retirements	0	0	0	0	0	0	0	0
	d Other (A)	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543
3	Less: Accumulated Depreciation (B)	(2,210)	(2,344)	(2,478)	(2,612)	(2,746)	(2,880)	(3,014)	(3,014)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	57,333	57,199	57,065	56,931	56,797	56,663	56,529	56,529
6	Average Net Investment		57,266	57,132	56,998	56,864	56,730	56,596	
7	Returns on Average Net Investment								
	a Equity Component: Grossed Up For Taxes (C)		342	342	341	340	339	338	2,012
	b Debt Component (Line 6 x 3.5137% x 1/12)		168	167	167	166	166	166	1,000
8	Investment Expenses								
	a Depreciation		134	134	134	134	134	134	804
	b Amortization		0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0
	e Other (D)		0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		644	643	642	640	639	638	3,846
	a Recoverable Costs Allocated to Energy		50	49	49	49	49	49	295
	b Recoverable Costs Allocated to Demand		594	594	593	591	590	589	3,551
10	Energy Jurisdictional Factor		0.9617213	0.9641639	0.9664575	0.9687511	0.9644585	0.9632077	
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Recal Energy-Related Recoverable Costs (E)		48	47	47	47	47	47	283
13	Recal Demand-Related Recoverable Costs (F)		573	573	572	570	569	568	3,425
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		621	620	619	617	616	615	3,708

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

**Calif Power Company**  
**Environmental Cost Recovery Clause (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**April 1996 - September 1996**

**Returns on Capital Investments, Depreciations and Taxes**  
**For Project: Smith Stormwater Collection System**  
**P.E. 1446**  
**(in Dollars)**

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments	0	0	0	0	0	0	0	0
a	Expenditures/Additions	0	0	0	0	0	0	0	0
b	Chargings to Plant	0	0	0	0	0	0	0	0
c	Retirements								
d	Other (A)								
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
3	Less: Accumulated Depreciations (B)	(40,443)	(44,704)	(52,965)	(59,226)	(65,487)	(71,748)	(78,009)	(78,009)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	2,742,157	2,737,896	2,729,635	2,723,374	2,717,113	2,710,852	2,704,591	2,704,591
6	Average Net Investment		2,739,027	2,732,766	2,726,505	2,720,244	2,713,983	2,707,722	
7	Returns on Average Net Investment								
a	Equity Component Grouned Up For Taxes (C)	16,374	16,374	16,336	16,299	16,262	16,224	16,187	97,682
b	Debt Component (Line 6 x 3.5137% x 1/12)	8,020	8,020	8,002	7,983	7,965	7,947	7,928	47,845
8	Investment Expenses								
a	Depreciation	6,261	6,261	6,261	6,261	6,261	6,261	6,261	37,566
b	Amortization	0	0	0	0	0	0	0	0
c	Disamortization	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		30,655	30,599	30,543	30,488	30,432	30,376	183,093
a	Recoverable Costs Allocated to Energy	2,358	2,354	2,349	2,345	2,341	2,341	2,337	14,084
b	Recoverable Costs Allocated to Demand	28,297	28,245	28,194	28,143	28,091	28,039	28,039	169,009
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9666475	0.9691371	0.9716267	0.9741163	0.9766059	
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)	2,271	2,273	2,273	2,273	2,259	2,261	2,254	13,591
13	Retail Demand-Related Recoverable Costs (F)	27,278	27,228	27,179	27,129	27,079	27,029	27,029	162,922
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	29,549	29,501	29,452	29,388	29,340	29,283	29,283	176,513

Notes:

- (A) Description and reason for Other adjustments to net investment for this project
- (B) Description of Adjustments to Reserves for Gross Salvage and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12 Based on ROE of 12% and weighted income tax rate of 38.375% (expansion factor of 1.621002)
- (D) Description and reason for Other adjustments to investment expenses for this project
- (E) Line 9a x Line 10 x 1.0014 line loss multiplier
- (F) Line 9b x Line 11

**Gulf Energy Company**  
Environmental Cost Recovery Clause (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1994 - September 1996

**Returns on Capital Investments, Depreciations and Taxes**  
For Project: Smith Waste Water Treatment Facility  
P.E. 1666  
(in Dollars)

Line	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Investments								
a	Expenditures/Additions	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0
c	Retirements								
d	Other (A)								
2	Plant-in-Service/Depreciation Base	175,200	175,200	175,200	175,200	175,200	175,200	175,200	175,200
3	Less: Accumulated Depreciation (B)	(7,972)	(8,366)	(8,760)	(9,154)	(9,548)	(9,942)	(10,336)	(10,336)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	167,228	166,834	166,440	166,046	165,652	165,258	164,864	164,864
6	Average Net Investment		167,031	166,637	166,243	165,849	165,455	165,061	
7	Returns on Average Net Investment								
a	Equity Component Grossed Up For Taxes (C)	999	996	994	994	991	989	987	986
b	Debt Component (Line 6 x 3.137% x 1/12)	489	488	487	487	486	484	483	483
8	Investment Expenses								
a	Depreciation	394	394	394	394	394	394	394	394
b	Amortization	0	0	0	0	0	0	0	0
c	Disamortment	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0
e	Other (D)	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)								
a	Recoverable Costs Allocated to Energy	1,882	1,878	1,875	1,871	1,871	1,867	1,864	1,864
b	Recoverable Costs Allocated to Demand	145	144	144	144	144	144	143	143
		1,737	1,734	1,731	1,727	1,723	1,721	1,721	1,721
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9688371	0.9712277	0.9736233	0.9760200	0.9784177
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
12	Retail Energy-Related Recoverable Costs (E)	140	139	139	139	139	139	138	138
13	Retail Demand-Related Recoverable Costs (F)	1,674	1,672	1,669	1,665	1,661	1,657	1,653	1,650
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	1,814	1,811	1,808	1,804	1,800	1,797	1,794	1,791

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

**Cost/Parent Company**  
**Environmental Cost Recovery Charge (ECRC)**  
**Calculation of the Final True-Up Amount for the Period**  
**April 1994 - September 1994**

**Returns on Capital Investments, Depreciation and Taxes**  
**For Project: Daniel Ash Management Project**  
**P.E. 1535**  
**(in Dollars)**

Line	Description	April	May	June	July	August	September	End of Period Amount
1	Investments							
a	Expenditures/Additions	0	0	0	0	0	0	0
b	Changes to Plant	0	0	0	0	0	0	0
c	Retirements							
d	Other (A)							
2	Plant-in-Service/Depreciation Base	13,242,468	13,242,468	13,242,468	13,242,468	13,242,468	13,242,468	
3	Less: Accumulated Depreciation (B)	(513,421)	(546,228)	(607,841)	(638,648)	(669,455)	(700,261)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	
5	Net Investment (Lines 2 - 3 + 4)	12,727,047	12,696,240	12,634,627	12,603,820	12,573,013	12,542,207	
6	Average Net Investment	12,711,644	12,680,837	12,650,030	12,619,224	12,588,417	12,557,610	
7	Returns on Average Net Investment							
a	Equity Component Grossed Up For Taxes (C)	75,990	75,806	75,622	75,438	75,254	75,069	453,179
b	Debt Component (Line 6 x 3.5137% x 1/12)	37,220	37,129	37,039	36,949	36,859	36,769	221,965
8	Investment Expenses							
a	Depreciation	27,584	27,584	27,584	27,584	27,584	27,584	165,504
b	Amortization	0	0	0	0	0	0	0
c	Dismantlement	3,223	3,223	3,223	3,223	3,223	3,223	19,336
d	Property Taxes	38,454	38,455	38,455	38,455	38,455	38,455	230,729
e	Other (D)	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	182,471	182,197	181,922	181,649	181,375	181,099	1,098,713
a	Recoverable Costs Allocated to Energy	14,036	14,015	13,994	13,973	13,952	13,931	83,901
b	Recoverable Costs Allocated to Demand	168,435	168,182	167,928	167,676	167,423	167,168	1,006,812
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9618371	0.9644583	0.9632077	
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)	13,518	13,532	13,544	13,459	13,475	13,437	80,965
13	Revol. Demand-Related Recoverable Costs (F)	162,369	162,125	161,880	161,637	161,393	161,148	970,552
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	175,887	175,657	175,424	175,096	174,868	174,585	1,051,517

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

Call/Purvey Company  
Environmental Cost Recovery Check (ECRC)  
Calculation of the Final True-Up Amount for the Period  
April 1996 - September 1996

Return on Capital Investment, Depreciation and Taxes  
For Project: Underground Fuel Tank Replacement  
P.E. 4397  
(in Dollars)

Line	Description	Beginning of Period Amount												End of Period Amount				
		April	May	June	July	August	September	October	November	December	January	February	March					
1	Investments																	
a	Expenditures Addition	0	0	7,417	0	0	19	0	0	0	0	0	0	0	0	0	0	0
b	Change to Fund	0	0	7,417	0	0	19	0	0	0	0	0	0	0	0	0	0	0
c	Reversions																	
d	Other (A)																	
2	Plant-in-Service/Depreciation Base	392,342	392,342	399,739	399,739	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778	399,778
3	Less: Accumulated Depreciation (B)	(13,732)	(16,975)	(18,218)	(19,472)	(20,738)	(22,004)	(23,270)	(24,536)	(25,802)	(27,068)	(28,334)	(29,600)	(30,866)	(32,132)	(33,398)	(34,664)	(35,930)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)	378,610	375,367	381,541	380,267	379,040	377,714	376,388	375,062	373,736	372,410	371,084	369,758	368,432	367,106	365,780	364,454	363,128
6	Average Net Investment		375,989	378,434	380,914	378,664	378,407	377,141										
7	Return on Average Net Investment																	
a	Equity Component (Rowed Up For Taxes (C))	2,248	2,248	2,262	2,277	2,270	2,262	2,262	2,255	2,248	2,241	2,235	2,228	2,221	2,214	2,207	2,200	2,193
b	Debt Component (Line 6 x 3.5137% x 1/12)	1,101	1,101	1,108	1,115	1,112	1,108	1,108	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104	1,104
8	Investment Expenses																	
a	Depreciation	1,243	1,243	1,243	1,234	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266	1,266
b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Demolition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	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	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	4,592	4,613	4,643	4,646	4,648	4,636	4,636	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625	4,625
a	Recoverable Costs Allocated to Energy	333	333	335	337	338	337	336	336	336	336	336	336	336	336	336	336	336
b	Recoverable Costs Allocated to Demand	4,239	4,238	4,238	4,289	4,290	4,279	4,279	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289
10	Energy Jurisdictional Factor	0.9617213	0.9641639	0.9664575	0.9664575	0.9618371	0.9644583	0.9639859	0.9632077	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
11	Demand Jurisdictional Factor	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859
12	Retail Energy-Related Recoverable Costs (E)	340	340	343	346	345	345	345	343	343	343	343	343	343	343	343	343	343
13	Retail Demand-Related Recoverable Costs (F)	4,066	4,105	4,135	4,135	4,135	4,135	4,135	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115	4,115
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	4,406	4,445	4,478	4,481	4,480	4,470	4,470	4,458	4,458	4,458	4,458	4,458	4,458	4,458	4,458	4,458	4,458

Notes:

- (A) Description and reason for "Other" adjustments to net investment for this project
- (B) Description of Adjustments to Recover for Green Savings and Other Recoveries and Cost of Removal
- (C) Line 6 x 7.1729% x 1/12. Based on ROE of 12% and weighted income tax rate of 38.575% (exemption factor of 1.628002)
- (D) Description and reason for "Other" adjustments to investment expenses for this project
- (E) Line 9 x Line 10 x 1.0014 how loss multiplier
- (F) Line 9 x Line 11

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

**Return on Capital Investments, Depreciation and Taxes**  
**For Project: SO2 Allowances**

(in Dollars)

Line	Investments	Description	Beginning of Period Amount	April	May	June	July	August	September	End of Period Amount
1	Expenditures/Additions		0	0	0	(16,221)	0	0	0	0
a	Chargings to Plant		0	0	0	0	0	0	0	0
b	Retirements		0	0	0	0	0	0	0	0
c	Other (A)		0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base		(297,733)	(289,683)	(282,391)	(293,483)	(287,380)	(281,261)	(274,354)	
3	Less: Accumulated Depreciation (B)		0	0	0	0	0	0	0	0
4	CWIP - Non Interest Bearing		0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 - 3 + 4)		(297,733)	(289,683)	(282,391)	(293,483)	(287,380)	(281,261)	(274,354)	
6	Average Net Investment		(293,708)	(286,037)	(287,937)	(290,432)	(284,321)	(277,808)		
7	Return on Average Net Investment			(1,756)	(1,710)	(1,721)	(1,736)	(1,700)	(1,661)	(10,284)
a	Equity Component Grossed Up For Taxes (C)			(860)	(838)	(843)	(836)	(832)	(813)	(5,036)
b	Debt Component (Line 6 x 3.5137% x 1/12)									
8	Investment Expenses									
a	Depreciation		0	0	0	0	0	0	0	0
b	Amortization		0	0	0	0	0	0	0	0
c	Disbursements		0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0
e	Other (D)		(8,050)	(7,292)	(5,129)	(6,103)	(6,119)	(6,907)	(6,907)	(39,609)
9	Total System Recoverable Expenses (Lines 7 + 8)		(10,666)	(9,840)	(7,693)	(8,489)	(8,651)	(9,381)	(9,381)	(54,920)
a	Recoverable Costs Allocated to Energy		(10,666)	(9,840)	(7,693)	(8,689)	(8,651)	(9,381)	(9,381)	(54,920)
b	Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9617213	0.9641839	0.9664375	0.9618371	0.9644583	0.9632077		
11	Demand Jurisdictional Factor		0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	0.9639859	
12	Retail Energy-Related Recoverable Costs (E)		(10,272)	(9,501)	(7,445)	(8,369)	(8,355)	(9,049)	(9,049)	(52,991)
13	Retail Demand-Related Recoverable Costs (F)		0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		(10,272)	(9,501)	(7,445)	(8,369)	(8,355)	(9,049)	(9,049)	(52,991)

**Notes:**

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