

GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
SCHEDULE OF STAFF RECOMMENDED OFF-SYSTEM SALES MARGIN SHARING
For the Reconciliation Period January 1, 1994 through June 30, 1995

COLUMN INFORMATION		
Column	Work Paper Reference	Description
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)	A-15F & A-15H	Total Off-System Sales Revenues from GSUs response to PUCT's 18th RFI CA-109 and CA-111.
(e)	A-8 8/27	Portion of pre-merger capacity demand sales and transmission revenues inadvertently booked to 1994. Company adjusted in 2/94. This adjustment is to zero out both entries.
(f)	A-15O & A-15H	Costs to Supply the Off-System Sales which are embedded in the Generation and Purchased Power Expenses according to GSUs response to PUCT's 18th RFI CA-110 and CA-111.
(g)	A-15H	Incremental O&M costs for the energy used to supply the Off-System Sale according to GSUs response to PUCT's 18th RFI CA-111.
(h)	A-15H	Other Adders according to GSUs response to PUCT's 18th RFI CA-111.
(i)	A-15I 4/1/21	Off-System Sales adjustment per GSUs response to General Counsel's RFI CA-42.
(j)	-	Column (d) plus column (e) less columns (g), (h), and (i).
(k)	A-15J 2/2	Sum of columns (g), (h), (i), and (j) -- According to Jeff Goodman's testimony, and the Final Order in Docket No. 10894, only Off-System Sales Revenues above Off-System Sales Costs in addition to adders are subject to the sharing percentages.
(l)	A-15J 2/2	Allocation percentage to the Rate Payers per Jeff Goodman's memo & Testimony.
(m)	-	Column (k) times column (l).
(n)	-	Sum of columns (l) and (m).

NOTES

Note	Work Paper Reference	Description
(A)	A-8 8/27	Portion of pre-merger capacity demand sales and transmission revenues inadvertently booked to 1994. Company adjusted in 2/94. This adjustment is to zero out both entries.
(B)	A-8 9/27	Portion of pre-merger capacity demand sales and transmission revenues inadvertently booked to 1994. Company adjusted in 2/94. This adjustment is to zero out both entries.
(C)	A-15B 1/1	Allocation percentage based upon Order on Rethinking in Docket No. 10894, GSUs Fuel Factor and Fuel Reconciliation Docket.
(D)	A-15J	According to Jeff Goodman's Testimony, 100% of the Revenues from Off-System Sales are applied to eligible fuel costs. Adders are no longer considered. ERRATA

ATTACHMENT I

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Attachment CA-4
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PUBLIC UTILITY COMMISSION OF TEXAS GULF STATES UTILITY COMPANY DOCKET NO. 15102 - FUEL RECONCILIATION *SCHEDULE OF STAFF RECOMMENDATION ON GSU'S GENERATION EXPENSE ADJUSTMENTS TO THE RECONCILIATION PERIOD*

Line No.	Month	Year	Generation Expense Adjustments Per GSU's Response to General Counsel's Sixth RFI CA-42 (Craig Archer)
(a)	(b)	(c)	(d)
1	Beginning Balance		
2	Jan.	1994	
3	Feb.	1994	\$0
4	Mar.	1994	\$0
5	Apr.	1994	\$0
6	May	1994	\$0
7	Jun.	1994	\$0
8	Jul.	1994	\$0
9	Aug.	1994	(\$391,485)
10	Sep.	1994	\$391,305
11	Oct.	1994	\$34,550
12	Nov.	1994	(\$81,649)
13	Dec.	1994	\$47,262
14	Jan.	1995	\$0
15	Feb.	1995	\$0
16	Mar.	1995	(\$9,000)
17	Apr.	1995	\$0
18	May	1995	\$0
19	Jun.	1995	\$0
TOTALS			\$9,000
			(\$17)

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
***SCHEDULE OF STAFF RECOMMENDATION ON GSU'S
GENERATION EXPENSE ADJUSTMENTS TO
THE RECONCILIATION PERIOD***

COLUMN INFORMATION		
Column	Work Paper Reference	Description
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)	A-20A 6-11/18	Total GSU's adjustment to Generation Expenses, excluding the nuclear cost adjustment in December 1994, according to GSU's response to General Counsel's 6th RFI CA-42.

ATTACHMENT J

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PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
***SCHEDULE OF STAFF RECOMMENDATION ON GSU'S
PURCHASED POWER ADJUSTMENTS TO
THE RECONCILIATION PERIOD***

Line No. (a)	Month (b)	Year (c)	Ash Proceeds (d)	Other Adjustments (e)	Purchased Power Adjustments Per GSU's Response to General Counsel's Sixth RFI CA-42 (Craig Archer) (f)
1	Beginning Balance				
2	Jan.	1994			
3	Feb.	1994	\$0	\$0	\$0
4	Mar.	1994	\$0	\$0	\$0
5	Apr.	1994	\$0	\$0	\$0
6	May	1994	\$0	\$0	\$0
7	Jun.	1994	\$0	\$0	\$0
8	Jul.	1994	\$0	\$0	\$0
9	Aug.	1994	\$0	\$0	\$0
10	Sep.	1994	\$0	\$0	\$0
11	Oct.	1994	\$0	\$0	\$0
12	Nov.	1994	\$0	\$0	\$0
13	Dec.	1994	(\$5,503)	\$0	\$0
14	Jan.	1995	\$0	\$0	(\$5,503)
15	Feb.	1995	\$0	\$0	\$0
16	Mar.	1995	(\$617,940)	(\$617,940)	(\$617,940)
17	Apr.	1995	(\$2,727)	\$617,940	\$615,213
18	May	1995	(\$409)	\$767,715	\$767,306
19	Jun.	1995	\$0	\$0	\$0
			(\$2,061)	(\$767,715)	(\$769,776)
			(\$1,322)	\$0	(\$1,322)
		TOTALS	(\$12,022)	\$0	(\$12,022)

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
***SCHEDULE OF STAFF RECOMMENDATION ON GSU'S
PURCHASED POWER ADJUSTMENTS TO
THE RECONCILIATION PERIOD***

COLUMN INFORMATION		
<u>Column</u>	<u>Work Paper Reference</u>	<u>Discription</u>
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)	A-20A 8-11/18	GSU's adjustment to Purchased Power costs due proceeds from ash sale to SRMPA according to GSU's response to General Counsel's 6th RFI CA-42.
(e)	A-20A 8-11/18	GSU's adjustments to Purchased Power, other than ash sales, according to GSU's response to General Counsel's 6th RFI CA-42.
(f)	A-20A 8-11/18	Total GSU's adjustment to Purchased Power according to GSU's response to General Counsel's 6th RFI CA-42.

ATTACHMENT K

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PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
SCHEDULE OF STAFF RECOMMENDED
TREATMENT OF DOCKET NO. 13170 REFUND

Line No.	Month	Year	Staff Recommendation to Account for the Accumulation of Interest on Docket No. 13170's Refund which was NOT refunded before 12/31/94 per Joint Stipulation (Craig Archer)	Staff Recommendation to Remove GSU's May 1995 Adjustment to Interest (Craig Archer)
(a)	(b)	(c)	(d)	(e)
1	Beginning Balance			
2	Jan.	1994		
3	Feb.	1994	\$0	\$0
4	Mar.	1994	\$0	\$0
5	Apr.	1994	\$0	\$0
6	May	1994	\$0	\$0
7	Jun.	1994	\$0	\$0
8	Jul.	1994	\$0	\$0
9	Aug.	1994	\$0	\$0
10	Sep.	1994	\$0	\$0
11	Oct.	1994	\$0	\$0
12	Nov.	1994	\$0	\$0
13	Dec.	1994	\$0	\$0
14	Jan.	1995	\$0	\$0
15	Feb.	1995	(A) \$2,817,550	\$0
16	Mar.	1995	\$0	\$0
17	Apr.	1995	\$0	\$0
18	May	1995	\$0	\$0
19	Jun.	1995	(B) (\$2,812,104)	\$50,091
20	Jul.	1995	(C) (\$33,523)	\$0
			(D) (15,411)	\$0
TOTAL			(\$43,488)	\$50,091

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
SCHEDULE OF STAFF RECOMMENDED
TREATMENT OF DOCKET NO. 13170 REFUND

COLUMN INFORMATION		
Column	Work Paper Reference	Description
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)		Column detailing the activities of Docket No. 13170 Refund (See Notes).
(e)		To remove GSU's calculation of interest in May 1995.

NOTES		
Note	Work Paper Reference	Description
(A)	A-12B 1/3 & A-12C 1-2/	Because GSU did NOT refund the \$2,817,550 before December 31, 1994, I recommend to include the \$2,817,550 amount to the January 1995 balance. In this way the \$2,817,550 in the Final Order and Stipulation of Docket No. 13170 will start to accrue interest per the Stipulation.
(B)	A-12C 2/2	According to GSU's response to General Counsel's 8th RFI CA-50 \$2,812,104 was refunded in May 1995.
(C)	A-12C 2/2	According to GSU's response to General Counsel's 8th RFI CA-50 \$33,523 was refunded in June 1995.
(D)	A-12C 2/2	According to GSU's response to General Counsel's 8th RFI CA-50 \$15,411 was refunded in July 1995.

ATTACHMENT L

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PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
SCHEDULE OF STAFF RECOMMENDED
TREATMENT OF DOCKET NO. 10894 REFUND BALANCE

Line No.	Month	Year	Over Refunded Amount from Docket No. 10894 to be carried forward into the "then existing over/under balance" (Craig Archer)
(a)	(b)	(c)	(d)
1	Beginning Balance		
2	Jan.	1994	
3	Feb.	1994	\$0
4	Mar.	1994	\$0
5	Apr.	1994	\$0
6	May	1994	\$0
7	Jun.	1994	\$0
8	Jul.	1994	\$0
9	Aug.	1994	\$0
10	Sep.	1994	\$0
11	Oct.	1994	\$0
12	Nov.	1994	\$0
13	Dec.	1994	\$0
14	Jan.	1995	(A) (\$779,971)
15	Feb.	1995	\$0
16	Mar.	1995	\$0
17	Apr.	1995	\$0
18	May	1995	\$0
19	Jun.	1995	\$0
TOTAL			<u><u>(\$779,971)</u></u>

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
SCHEDULE OF STAFF RECOMMENDED
TREATMENT OF DOCKET NO. 10894 REFUND BALANCE

COLUMN INFORMATION		
<u>Column</u>	<u>Work Paper Reference</u>	<u>Description</u>
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)	A-13C 3/16 & A-13D 15/15	Column detailing the activities of Docket No. 10894 Refund Balance (See Notes).

NOTES		
<u>Note</u>	<u>Work Paper Reference</u>	<u>Description</u>
(A)	A-13C 3/16 & A-13D 15/15	Over refunded amount from Docket No. 10894 to be carried forward into the "then existing over/under balance" according to item number 6 of the Stipulation Concerning Refund for Docket No. 10894.

ATTACHMENT M

HISTORICAL RECORD OF INTEREST RATES SET BY THE COMMISSION

	<u>OVERBILLINGS/ UNDERBILLINGS</u>	<u>CUSTOMER DEPOSITS</u>
1996	6.00%	6.00%
1995	4.32%	6.00%
1994	3.27%	6.00%
1993	3.87%	6.00%
1992	6.20%	6.00%
1991	8.11%	6.75%
1990	8.96%	7.36%
1989	7.80%	6.35%
1988	N/A	6.00%
1987	N/A	6.00%
1986	N/A	7.29%
Prior Years	N/A	6.00%

December 18, 1995
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A-10- 1/4

SETTING INTEREST RATES FOR
CALENDAR YEAR 1996

PUBLIC UTILITY COMMISSION
OF TEXAS

ORDER

In public meeting at its offices in Austin, Texas the Public Utility Commission of Texas finds that it is required by Texas Revised Civil Statutes Annotated Article 1440a (Version Supp. 1995) to set the rate of interest on deposits held by utilities for calendar year 1996, and pursuant to P.U.C. SUBST. R. 23.45(g), it is required to set the interest rate to be applied to overcharges and certain undercharges by a utility for calendar year 1996. The Commission therefore issues the following Order:

1. The interest rate for calendar year 1996 on deposits held by utilities SHALL be 6 percent.
2. The interest rate for calendar year 1996 for overcharges and certain undercharges by a utility SHALL be 5.85 percent.

SIGNED AT AUSTIN, TEXAS on the 15 day of December 1995.

PUBLIC UTILITY COMMISSION OF TEXAS

John M. III
PATWOOD, III, CHAIRMAN

Robert W. Gel
ROBERT W. GEL, COMMISSIONER

John Walsh
JOHN WALSH, COMMISSIONER

ATTEST:

Paula Mueller
PAULA MUELLER
SECRETARY OF THE COMMISSION

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A-10c 2/4

SETTING INTEREST RATES FOR
CALENDAR YEAR 1995

DEC 1

PUBLIC UTILITY COMMISSION
OF TEXAS

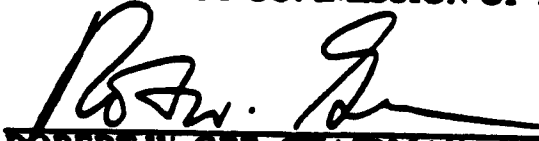
ORDER

In public meeting at its offices in Austin, Texas the Public Utility Commission of Texas finds that it is required by Texas Revised Civil Statutes Annotated Article 1440a (Vernon Supp. 1994) to set the rate of interest on deposits held by utilities for calendar year 1995, and pursuant to P.U.C. SUBST. R. 23.45(g), it is required to set the interest rate to be applied to overcharges and certain undercharges by a utility for calendar year 1995. The Commission therefore issues the following Order:

1. The interest rate for calendar year 1995 on deposits held by utilities SHALL be 6 percent.
2. The interest rate for calendar year 1995 for overcharges and certain undercharges by a utility SHALL be 4.32 percent.

SIGNED AT AUSTIN, TEXAS on the 1st day of December 1994.

PUBLIC UTILITY COMMISSION OF TEXAS


ROBERT W. GEE, CHAIRMAN


KARL R. RABAGO, COMMISSIONER


SARAH GOODFRIEND, COMMISSIONER

ATTEST:


JOHN M. RENFROW
SECRETARY OF THE COMMISSION

A 3/2

ORDER

In public meeting at its offices in Austin, Texas the Public Utility Commission of Texas finds that it is required by Texas Revised Civil Statutes Annotated Article 1440a (Vernon Supp. 1993) to set the rate of interest on deposits held by utilities for calendar year 1994, and pursuant to P.U.C. Subst. R. 23.45(g), it is required to set the interest rate to be applied to overcharges and certain undercharges by a utility for calendar year 1994. The Commission therefore issues the following Order:

1. The interest rate for calendar year 1994 on deposits held by utilities SHALL be 6.0 percent.
A-13
2. The interest rate for calendar year 1994 for overcharges and certain undercharges by a utility SHALL be 3.27 percent.

SIGNED AT AUSTIN, TEXAS on the 1st day of December 1993.

PUBLIC UTILITY COMMISSION OF TEXAS


ROBERT W. GEE, CHAIRMAN


KARL R. HENDRIX, COMMISSIONER


SARAH GOODFRIEND, COMMISSIONER

ATTEST:


JOHN N. RENFROW
SECRETARY OF THE COMMISSION

A-10c 4/4

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ENTERGY
APPLICATION OF GULF STATES
UTILITIES COMPANY TO
RECONCILE ITS FUEL COST

RESPONSE TO THE PUCT
EIGHTH SET OF DATA REQUEST
IN DOCKET NO. 15102

ADDENDUM 1

ATTACHMENT N

QUESTION: PUCT-08-050

CA-50 Please refer to page 4 of the Revised Stipulation and Agreement adopted in Docket No. 13170. Item 4(a) states that GSU will pay a refund to customers of \$2,817,550. Please provide supporting documentation as to the actual amount of refund and when this refund occurred. For any interest associated with this amount after December 31, 1994, please provide a schedule which details by month the amount of interest paid and the computation of that interest. In addition to hard copy responses, where available please provide schedules of information on 3.5 inch diskettes for use in IBM PC compatible computers.

SEQUENCE: 40751 - 40752

RESPONSE:

Please see attached addendum to PUCT-08-050. Information on diskette is not available.

PREPARED BY: MYRA MERRIMAN/SR. RATE ANALYST
JUDITH MOSES/DIRECTOR, RATE ADMINISTRATION
SPONSORED BY: JUDITH MOSES/DIRECTOR, RATE ADMINISTRATION

15102

40751

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GULF STATES UTILITIES COMPANY
TEXAS FUEL REFUND BY RATE CLASS
DOCKET NO. 13170

Rate Class/Voltage Level	ALLOCATED REFUND*	ACTUAL REFUND						DIFFERENCE
		May '95** Bill Credit	June '95** Check	June '95** Bill Credit	July '95** Check	Total Bill Credit	Check	
Residential Service Secondary	\$163,990	\$164,591	-	\$18,996	-	18,587 \$187,585	-	\$23,597
Small General Service Secondary Seasonal Agri Other	\$2 \$39,090	- \$27,519	- -	- \$2,148	- -	\$19 \$29,667	\$19 -	\$17 (\$423)
(General Service Secondary Seasonal Agri Other	\$482 \$92,362	- \$84,455	- -	- \$12,015	- -	\$4,783 \$96,470	\$4,783 -	\$4,301 \$4,108
Primary Seasonal Agri Other	\$413 \$6,225	- \$6,225	- -	- -	- -	\$4,108 \$6,225	\$4,108 -	\$3,695 -0-
69/138 kV	\$11,367	\$8,454	\$2,891	\$22	-	\$8,476	\$2,891	-0-
Large General Service Secondary	\$16,208	\$14,841	-	\$234	-	\$15,075	-	(\$1,133)
Primary	\$13,153	\$17,171	-	-	-	\$17,171	-	\$4,018
69/138 kV	\$2,435	\$2,290	\$145	-	-	\$2,290	\$145	-0-
Large Power Service Primary	\$447	\$2,424	-	-	-	\$2,424	-	\$1,977
69/138 kV	\$837,230	\$776,681	\$54,050	-	\$6,501	\$783,182	\$54,050	\$1,977
High Voltage Factor Service 69/138 kV 280kV	\$1,370,538 \$269,586	\$1,176,726 \$269,589	\$193,816 -	- -	- -	\$1,176,726 \$269,589	\$193,816 -	\$4 \$3
Street & Outdoor Lighting Secondary	\$3,022	\$6,236 2,561,202 \$2,567,709	2,50,102 \$259,812	\$108	-	\$6,344	-	\$3,322
TOTAL	\$2,817,550	\$2,567,709 \$2,567,709	\$259,812	\$33,523	\$6,501	\$2,601,226	\$259,812	\$43,488

Per Docket 13170 Stipulation and Agreement = 2,812,104 ✓ = 15,411 = 2,861,058

ATTACHMENT O

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ENTERGY
APPLICATION OF GULF STATES
UTILITIES COMPANY TO
RECONCILE ITS FUEL COST

RESPONSE TO THE PUCT
EIGHTH SET OF DATA REQUEST
IN DOCKET NO. 15102

QUESTION: PUCT-08-051

CA-51 Please provide all addenda to GSU's monthly fuel report filing with the Commission regarding the fuel refund from Docket No. 10894. In addition to hard copy responses, where available please provide schedules of information on 3.5 inch diskettes for use in IBM PC compatible computers.

SEQUENCE: 24453 - 24467

RESPONSE:

Attached are copies of addenda to GSU's fuel report filings for the fuel refund in Docket No. 10894. Information is not available on diskettes.

PREPARED BY: JUDITH MOSES/DIRECTOR, RATE ADMINISTRATION
SPONSORED BY: JUDITH MOSES/DIRECTOR, RATE ADMINISTRATION

GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF SEPTEMBER, 1993

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-3-4)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$221,911.21	\$221,911.21	\$12,419,693.79
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$232.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$7,221.91	\$7,221.91	\$435,966.09
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$23,078.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$100,176.30	\$100,176.30	\$6,366,585.70
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$49,967.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$13,671.56	\$13,671.56	\$406,963.44
69 /138 KV	\$6,979.00	\$2,643.07	\$2,643.07	\$4,335.93
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$29,949.32	\$29,949.32	\$1,040,548.68
PRIMARY / 34.5 KV	\$914,390.00	\$30,470.93	\$30,470.93	\$883,919.07
69 /138 KV	\$131,244.00	\$15,914.93	\$15,914.93	\$115,329.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$4,169.00	\$28,082.00
69 /138 KV	\$4,713,255.00	\$389,980.43	\$389,980.43	\$4,323,274.57
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$394,254.00	\$394,254.00	\$4,975,663.00
230 KV	\$2,044,825.00	\$180,241.00	\$180,241.00	\$1,864,584.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$5,371.86	\$5,371.86	\$180,195.14
TOTAL	\$34,514,393.00	\$1,469,252.52	\$1,469,252.52	\$33,045,140.48

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GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF OCTOBER, 1993

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-4-3)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$993,781.28	\$1,215,692.49	\$11,425,912.51
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$36,482.94	\$43,704.85	\$399,483.15
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$525,320.66	\$625,496.96	\$5,841,265.04
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$40,005.88	\$53,677.44	\$366,957.56
69 /138 KV	\$6,979.00	\$1,148.00	\$3,791.07	\$3,187.93
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$97,796.25	\$127,745.57	\$942,752.43
PRIMARY / 34.5 KV	\$914,390.00	\$73,737.04	\$104,207.97	\$810,182.03
69 /138 KV	\$131,244.00	\$6,775.00	\$22,689.93	\$108,554.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$8,338.00	\$23,913.00
69 /138 KV	\$4,713,255.00	\$386,116.00	\$776,096.43	\$3,937,158.57
HIGH-LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$839,953.00	\$4,529,964.00
230 KV	\$2,044,825.00	\$180,241.00	\$360,482.00	\$1,684,343.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$19,502.30	\$24,874.16	\$160,692.84
TOTAL	\$34,514,393.00	\$2,810,774.35	\$4,280,026.87	\$30,234,366.13

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**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF NOVEMBER, 1993**

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH AMOUNT	(4) CUMULATIVE AMOUNT TO BE REFUNDED DATE	(5) REMAINDER TO BE REFUNDED (2-3-4)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$826,465.07	\$2,042,157.56	\$10,599,447.44
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$32,162.60	\$75,867.45	\$367,320.55
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$485,087.41	\$1,110,584.37	\$5,356,177.63
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$37,130.63	\$90,808.07	\$329,826.93
69 /138 KV	\$6,979.00	\$1,148.00	\$4,939.07	\$2,039.93
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$92,860.66	\$220,606.23	\$849,891.77
PRIMARY / 34.5 KV	\$914,390.00	\$72,705.12	\$176,913.09	\$737,476.91
69 /138 KV	\$131,244.00	\$6,775.00	\$29,464.93	\$101,779.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$12,507.00	\$19,744.00
69 /138 KV	\$4,713,255.00	\$386,386.00	\$1,162,482.43	\$3,550,772.57
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$1,285,652.00	\$4,084,265.00
230 KV	\$2,044,825.00	\$180,241.00	\$540,723.00	\$1,504,102.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$20,615.18	\$45,489.34	\$140,077.66
TOTAL	\$34,514,393.00	\$2,591,444.67	\$6,871,471.54	\$27,642,921.46

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**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF DECEMBER, 1993**

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-4-3)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$924,940.56	\$2,967,098.12	\$9,674,506.88
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$35,722.48	\$111,589.93	\$331,598.07
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$485,700.99	\$1,596,285.36	\$4,870,476.64
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$34,441.17	\$125,249.24	\$295,385.76
69 /138 KV	\$6,979.00	\$1,148.00	\$6,087.07	\$891.93
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$92,826.33	\$313,432.56	\$757,065.44
PRIMARY / 34.5 KV	\$914,390.00	\$79,271.24	\$256,184.33	\$658,205.67
69 /138 KV	\$131,244.00	\$6,775.00	\$36,239.93	\$95,004.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$16,676.00	\$15,575.00
69 /138 KV	\$4,713,255.00	\$386,386.00	\$1,548,868.43	\$3,164,386.57
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$1,731,351.00	\$3,638,566.00
230 KV	\$2,044,825.00	\$180,241.00	\$720,964.00	\$1,323,861.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$20,984.53	\$66,473.87	\$119,093.13
TOTAL	\$34,514,393.00	\$2,698,305.30	\$9,569,776.84	\$24,944,616.16

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GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF JANUARY, 1994

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTHLY REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINING TO BE REFUNDED
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$1,071,824.47	\$4,038,922.59	\$8,602,682.41
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$39,545.06	\$151,134.99	\$292,053.01
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$492,777.84	\$2,089,063.20	\$4,377,698.80
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$35,855.17	\$161,104.41	\$259,530.59
69 /138 KV	\$6,979.00	\$1,148.00	\$7,235.07	(\$256.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$86,031.04	\$399,463.60	\$671,034.40
PRIMARY / 34.5 KV	\$914,390.00	\$69,604.04	\$325,788.37	\$588,601.63
69 /138 KV	\$131,244.00	\$6,775.00	\$43,014.93	\$88,229.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$20,845.00	\$11,406.00
69 /138 KV	\$4,713,255.00	\$386,386.00	\$1,935,254.43	\$2,778,000.57
HIGH-LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$2,177,050.00	\$3,192,867.00
230 KV	\$2,044,825.00	\$180,241.00	\$901,205.00	\$1,143,620.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$20,972.49	\$87,446.36	\$98,120.64
TOTAL	\$34,514,393.00	\$2,841,028.11	\$12,410,804.95	\$22,103,588.05

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CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF FEBRUARY, 1994

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(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-4=5)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$961,304.02	\$5,000,226.61	\$7,641,378.39
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$37,736.46	\$188,871.45	\$254,316.55
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,486,762.00	\$477,082.62	\$2,566,145.82	\$3,900,616.18
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$33,956.31	\$195,080.72	\$225,574.28
69 /138 KV	\$6,979.00	\$1,148.00	\$6,383.07	(\$1,404.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$89,158.78	\$488,622.38	\$581,875.62
PRIMARY / 34.5 KV	\$914,390.00	\$79,964.66	\$405,753.03	\$508,636.97
69 /138 KV	\$131,244.00	\$6,775.00	\$49,789.93	\$81,454.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$25,014.00	\$7,237.00
69 /138 KV	\$4,713,255.00	\$386,386.00	\$2,321,640.43	\$2,391,614.57
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$2,622,749.00	\$2,747,168.00
230 KV	\$2,044,825.00	\$180,241.00	\$1,081,446.00	\$963,379.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$20,964.96	\$108,411.32	\$77,155.68
TOTAL	\$34,514,393.00	\$2,724,585.81	\$15,135,390.76	\$19,379,002.24

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GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF MARCH, 1994

(1)	(2)	(3)	(4)	(5)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$861,530.65	\$5,861,757.26	\$6,779,847.74
SMALL BUSINESS SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$35,359.92	\$224,231.37	\$218,956.63
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$481,028.95	\$3,047,174.77	\$3,419,587.23
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$34,447.35	\$229,508.07	\$191,126.93
69 /138 KV	\$6,979.00	\$1,148.00	\$9,531.07	(\$2,552.07)
LARGE GENERAL SERVICE				
SECONDARY				
PRIMARY / 34.5 KV	\$1,070,498.00	\$84,168.44	\$572,790.82	\$497,707.18
69 /138 KV	\$914,390.00	\$73,417.31	\$479,170.34	\$435,219.66
	\$131,244.00	\$6,775.00	\$56,564.93	\$74,679.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$29,183.00	\$3,068.00
69 /138 KV	\$4,713,255.00	\$386,386.00	\$2,708,026.43	\$2,005,228.57
HIGH VOLTAGE SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$3,068,448.00	\$2,301,469.00
230 KV	\$2,044,825.00	\$180,241.00	\$1,261,687.00	\$783,138.00
STREET & OUTDOOR SERVICE				
SECONDARY				
TOTAL	\$185,567.00	\$21,157.85	\$129,569.17	\$55,997.83
	\$34,514,393.00	\$2,615,528.47	\$17,750,919.23	\$16,763,473.77

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GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF APRIL, 1994

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINING REFUND TO BE (2-4-5)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$784,618.03	\$6,646,375.29	\$5,995,229.71
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$31,596.43	\$255,827.80	\$187,360.20
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$488,565.56	\$3,535,740.33	\$2,931,021.67
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$36,068.23	\$265,576.30	\$155,058.70
69 /138 KV	\$6,979.00	\$1,148.00	\$10,679.07	(\$3,700.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$94,417.13	\$667,207.95	\$403,290.05
PRIMARY / 34.5 KV	\$914,390.00	\$87,013.61	\$566,183.95	\$348,206.05
69 /138 KV	\$131,244.00	\$6,775.00	\$63,339.93	\$67,904.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$33,352.00	(\$1,101.00)
69 /138 KV	\$4,713,255.00	\$383,140.00	\$3,091,166.43	\$1,622,088.57
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$3,514,147.00	\$1,855,770.00
230 KV	\$2,044,825.00	\$153,702.00	\$1,415,389.00	\$629,436.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$21,149.31	\$150,718.48	\$34,848.52
TOTAL	\$34,514,393.00	\$2,538,061.30	\$20,288,980.53	\$14,225,412.47

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GULF STATES UTILITIES COMPANY
 CALCULATION OF FUEL REFUND BY RATE CLASS
 FOR THE MONTH OF MAY, 1994

(1) RATE CLASS / VOLTAGE LEVEL	(2) TOTAL AMOUNT TO BE REFUNDED	(3) CURRENT MONTH REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-4-3)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$901,950.21	\$7,548,325.50	\$5,093,279.50
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$38,738.53	\$292,586.33	\$150,621.67
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$6,466,762.00	\$526,922.41	\$4,062,662.74	\$2,404,099.26
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$36,708.07	\$302,282.37	\$118,352.63
69 /138 KV	\$8,979.00	\$1,148.00	\$11,827.07	(\$4,848.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$98,755.63	\$765,963.58	\$304,534.42
PRIMARY / 34.5 KV	\$914,390.00	\$84,855.56	\$651,039.51	\$263,350.49
69 /138 KV	\$131,244.00	\$8,775.00	\$70,114.93	\$61,129.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$37,521.00	(\$5,270.00)
69 /138 KV	\$4,713,255.00	\$383,140.00	\$3,474,308.43	\$1,238,946.57
230 KV	\$0.00	\$153,702.00	\$153,702.00	(\$153,702.00)
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,389,917.00	\$359,544.00	\$3,873,691.00	\$1,496,226.00
230 KV	\$2,044,825.00	\$53,078.00	\$1,468,467.00	\$576,358.00
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$21,283.88	\$172,002.36	\$13,564.64
TOTAL	\$34,514,393.00	\$2,668,768.29	\$22,957,748.82	\$11,556,644.18

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**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF JUNE, 1994**

(1) RATE CLASS VOLTAGE LEVEL	(2) TOTAL FUEL TOLL REFUND	(3) CURRENT MONTHLY REFUND	(4) CUMULATIVE REFUND DATE	(5) BALANCE TO BE REFUNDED
RESIDENTIAL SERVICE				
SECONDARY	\$12,841,805.00	\$1,275,048.31	\$8,823,371.81	\$3,818,233.19
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$42,826.64	\$335,392.97	\$107,795.03
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$8,466,762.00	\$806,997.35	\$4,669,660.09	\$1,797,101.91
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.00
OTHER	\$420,635.00	\$38,079.75	\$340,362.12	\$80,272.88
69 /138 KV	\$8,979.00	\$13,115.00	\$24,942.07	(\$17,963.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$108,127.99	\$874,091.57	\$196,406.43
PRIMARY / 34.5 KV	\$914,390.00	\$92,690.28	\$743,729.79	\$170,660.21
69 /138 KV	\$131,244.00	\$8,775.00	\$76,889.83	\$54,354.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$41,690.00	(\$9,439.00)
69 /138 KV	\$4,713,255.00	\$371,173.00	\$3,845,479.43	\$867,775.57
230 KV	\$0.00	\$153,702.00	\$307,404.00	(\$307,404.00)
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$445,699.00	\$4,319,390.00	\$1,050,527.00
230 KV	\$2,044,825.00	\$26,539.00	\$1,495,008.00	\$549,819.00
STREET/OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$21,298.62	\$193,300.88	(\$7,733.88)
TOTAL	\$34,514,393.00	\$3,206,238.94	\$26,163,987.76	\$8,350,405.24

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**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF JULY, 1994**

(1)	(2)	(3)	(4)	(5)
RESIDENTIAL SERVICE				
SECONDARY	\$12,841,805.00	\$1,544,794.52	\$10,388,166.33	\$2,273,438.67
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.00
OTHER	\$443,188.00	\$48,839.42	\$384,232.39	\$58,955.61
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.00
OTHER	\$8,488,762.00	\$844,060.40	\$5,313,720.49	\$1,153,041.51
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,987.00	\$0.00	\$49,987.00	\$0.00
OTHER	\$420,635.00	\$41,479.08	\$381,841.20	\$38,793.80
69 / 138 KV	\$8,979.00	\$1,148.00	\$26,090.07	(\$19,111.07)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$111,187.71	\$985,279.28	\$85,218.72
PRIMARY / 34.5 KV	\$914,390.00	\$94,480.01	\$838,209.80	\$76,180.20
69 / 138 KV	\$131,244.00	\$8,775.00	\$83,664.93	\$47,579.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,189.00	\$45,859.00	(\$13,608.00)
69 / 138 KV	\$4,713,255.00	\$371,173.00	\$4,216,652.43	\$496,602.57
230 KV	\$0.00	\$153,702.00	\$481,106.00	(\$481,106.00)
HIGH LOAD FACTOR SERVICE				
69 / 138 KV	\$5,389,917.00	\$445,699.00	\$4,785,089.00	\$604,828.00
230 KV	\$2,044,825.00	\$28,539.00	\$1,521,545.00	\$523,280.00
STREET LIGHTING SERVICE				
SECONDARY	\$185,567.00	\$21,530.48	\$214,831.48	(\$29,264.48)
TOTAL	\$34,514,393.00	\$3,515,578.62	\$29,879,564.38	\$4,834,828.62

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**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF AUGUST, 1994**

(1)	(2)	(3)	(4)	(5)
RATE CLASS / VOLTAGE LEVEL	TOTAL AMOUNT TO BE REFUNDED	CURRENT MONTH REFUND	CUMULATIVE REFUND TO DATE	REMAINDER TO BE REFUNDED 8/24/94
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$1,478,330.74	\$11,846,497.07	\$795,107.9
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0.0
OTHER	\$443,188.00	\$47,517.55	\$431,749.94	\$11,438.0
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	\$0.0
OTHER	\$6,468,762.00	\$641,250.13	\$5,954,970.62	\$511,791.3
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0.0
OTHER	\$420,635.00	\$44,395.90	\$426,237.10	(\$5,602.1)
69 /138 KV	\$6,979.00	\$1,148.00	\$27,238.07	(\$20,259.0
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$108,527.91	\$1,093,807.19	(\$23,309.1
PRIMARY / 34.5 KV	\$914,390.00	\$92,295.04	\$930,504.84	(\$16,114.8
69 /138 KV	\$131,244.00	\$7,083.00	\$90,747.93	\$40,496.0
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$4,169.00	\$50,028.00	(\$17,777.0
69 /138 KV	\$4,713,255.00	\$371,117.00	\$4,587,769.43	\$125,485.5
230 KV	\$0.00	\$153,702.00	\$614,808.00	(\$614,808.0
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$471,728.00	\$5,236,817.00	\$133,100.0
230 KV	\$2,044,825.00	\$26,539.00	\$1,548,084.00	\$496,741.0
STREET & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$21,589.85	\$236,421.31	(\$50,854.3
TOTAL	\$34,514,393.00	\$3,469,393.12	\$33,148,957.50	\$1,365,435.5

A-130 13/

**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF SEPTEMBER, 1994**

(1)	(2)	(3)	(4)	(5)
RATE CLASS / VOLTAGE LEVEL	TOTAL AMOUNT TO BE REFUNDED	CURRENT MONTH REFUND	CUMULATIVE REFUND TO DATE	REMAINDER TO BE REFUNDED (2-3-4)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$1,174,373.29	\$13,020,870.36	(\$379,265)
SMALL GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$232.00	\$0.00	\$232.00	\$0
OTHER	\$443,188.00	\$39,294.96	\$471,044.90	(\$27,856)
GENERAL SERVICE				
SECONDARY				
SEASONAL AGRI	\$23,078.00	\$0.00	\$23,078.00	
OTHER	\$6,466,762.00	\$523,159.45	\$6,478,130.07	(\$11,368)
PRIMARY / 34.5 KV				
SEASONAL AGRI	\$49,967.00	\$0.00	\$49,967.00	\$0
OTHER	\$420,635.00	\$22,141.02	\$448,378.12	(\$27,743)
69 /138 KV	\$6,979.00	(\$5.00)	\$27,233.07	(\$20,254)
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$76,811.13	\$1,170,618.32	(\$100,120)
PRIMARY / 34.5 KV	\$914,390.00	\$54,237.76	\$984,742.60	(\$70,352)
69 /138 KV	\$131,244.00	\$310.00	\$91,057.93	\$40,186
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	(\$9.00)	\$50,019.00	(\$17,768)
69 /138 KV	\$4,713,255.00	\$312.00	\$4,588,081.43	\$125,173
230 KV	\$0.00	\$153,698.00	\$768,506.00	(\$768,506)
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	(\$9,540.00)	\$5,227,277.00	\$142,640
230 KV	\$2,044,825.00	(\$153,706.00)	\$1,394,378.00	\$650,447
STREET AND OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$12,966.34	\$249,387.65	(\$63,820)
TOTAL	\$34,514,393.00	\$1,894,043.95	\$35,043,001.45	(\$527,707)

A-13D 14/15

**GULF STATES UTILITIES COMPANY
CALCULATION OF FUEL REFUND BY RATE CLASS
FOR THE MONTH OF OCTOBER, 1994**

(1) RATE CLASS VOLTAGE LEVEL	(2) TOTAL MONTHLY TO BE REFUNDED	(3) CURRENT MONTHLY REFUND	(4) CUMULATIVE REFUND TO DATE	(5) REMAINDER TO BE REFUNDED (2-3)
RESIDENTIAL SERVICE				
SECONDARY	\$12,641,605.00	\$121,958.35	\$13,142,828.71	(\$501,223.71)
SMALL GENERAL SERVICE				
SECONDARY	\$232.00	\$0.00	\$232.00	\$0.00
SEASONAL AGRI	\$443,188.00	\$19,038.37	\$490,083.27	(\$46,895.27)
OTHER				
GENERAL SERVICE				
SECONDARY	\$23,078.00	\$0.00	\$23,078.00	\$0.00
SEASONAL AGRI	\$6,486,762.00	\$76,976.36	\$6,555,106.43	(\$88,344.43)
OTHER				
PRIMARY / 34.5 KV	\$49,967.00	\$0.00	\$49,967.00	\$0.00
SEASONAL AGRI	\$420,635.00	\$5,640.18	\$454,018.30	(\$33,383.30)
OTHER	\$6,979.00	\$0.00	\$27,233.07	(\$20,254.07)
69 /138 KV				
LARGE GENERAL SERVICE				
SECONDARY	\$1,070,498.00	\$10,023.66	\$1,180,641.98	(\$110,143.98)
PRIMARY / 34.5 KV	\$914,390.00	\$13,946.47	\$998,689.07	(\$84,299.07)
69 /138 KV	\$131,244.00	\$0.00	\$91,057.93	\$40,186.07
LARGE POWER SERVICE				
PRIMARY / 34.5 KV	\$32,251.00	\$0.00	\$50,019.00	(\$17,768.00)
69 /138 KV	\$4,713,255.00	\$0.00	\$4,588,081.43	\$125,173.57
230 KV	\$0.00	\$0.00	\$768,506.00	(\$768,506.00)
HIGH LOAD FACTOR SERVICE				
69 /138 KV	\$5,369,917.00	\$0.00	\$5,227,277.00	\$142,640.00
230 KV	\$2,044,825.00	\$0.00	\$1,394,378.00	\$650,447.00
TREES & OUTDOOR LIGHTING				
SECONDARY	\$185,567.00	\$3,779.21	\$253,166.86	(\$67,599.86)
TOTAL	\$34,514,393.00	\$251,362.60	\$35,294,364.05	(\$779,971.05)

(A-13F1)

1-120 15

Public Utility Commission of Texas

Memorandum

To: Craig Archer
Financial Review

From: Jeff Goodman
Competitive Issues Division

Subject: Docket No. 15102 - Application of Gulf States Utilities Company (GSU)
to Reconcile its Fuel Costs.

Date: June 14, 1996

The purpose of this memorandum is to provide you with my recommendations regarding the evaluation of the method used by GSU to allocate fuel costs to its Texas retail fixed fuel factor customers.

I have reviewed the proposed method to allocate fuel costs to Texas retail fixed fuel factor customers. I found that the method resulted in cost shifting between fixed and non-fixed fuel factor customers. Attached Schedule JBG-1 shows my recommended methodology for fuel cost allocation and the recommended Texas Retail Allocators for each month of the reconciliation period in this proceeding. The impact of the recommended methodology on the calculation of GSU's Adjusted Recoverable System Expenses is also included.

The Texas Retail Allocator should be used to allocate GSU total system eligible fuel expenses to Texas retail fixed fuel factor customers. Eligible fuel expenses include revenues from wheeling transactions and revenues from off-system sales. With regard

to off-system sales, the Texas Retail Allocator should be applied to off-system sales revenues in their entirety for the months from May 1994 to June 1995. For the months of the reconciliation period prior to May 1994, 25 percent of the adders (non-fuel costs) and profits (revenues less fuel related costs and adders) from off-system sales should be allocated to GSU shareholders following the Final Order in Docket No. 10894. The remaining revenues should be allocated to Texas retail fixed fuel factor customers using the Texas Retail Allocator for each month.

Sincerely,

Jeff Goodman

cc Pheng Kol, Michael Etchison, Brian Almon

GSU Methodology

January 1994

$$\text{Texas Retail Allocator} = \frac{\text{Texas fixed fuel factor kWh sales @ plant}}{\text{GSU adjusted system kWh sales @ plant}}$$

<u>Numerator</u> = Texas retail sales @ meter	975,448,485 kWh
Less non-fixed fuel factor sales	- 92,764,149 kWh
equals Texas fixed fuel factor sales @ meter	882,684,336 kWh

$$\text{Texas fixed fuel factor kWh sales @ plant} = 882,684,336 \times 1.060020 = 935,663,050 \text{ kWh}$$

<u>Denominator</u> = GSU system sales @ meter	2,391,326,948 kWh
Less off-system sales	- 127,899,000 kWh
Less certain non-fixed fuel factor sales	- 27,009,797 kWh
equals Adjusted GSU system sales @ meter	2,236,418,151 kWh

$$\text{GSU adjusted system kWh sales @ plant} = 2,236,418,151 \times 1.057949 = 2,366,016,346 \text{ kWh}$$

$$\text{GSU January 1994 Texas Retail Allocator} = 935,663,050 / 2,366,016,346 = .39546 \text{ (rounded)}$$

Recoverable GSU system expenses = Generation expenses	\$34,844,438
Plus purchased power expenses	+ 15,906,877
Plus off-system revenues	+ (2,626,687)
Less certain non-fixed fuel factor expenses	- 443,985
equals adjusted recoverable system expenses	\$47,680,643

Texas Retail Allocator	×	adjusted system expenses	=	Texas allocated expenses
.39546	×	\$47,680,643	=	\$18,855,787

Recommended Methodology

January 1994

$$\text{Texas Retail Allocator} = \frac{\text{Texas fixed fuel factor kWh sales @ plant}}{\text{GSU adjusted system kWh sales @ plant}}$$

<u>Numerator</u> = Same as GSU methodology.	935,663,050 kWh
---	-----------------

<u>Denominator</u> = GSU system sales @ meter Less off-system sales equals Adjusted GSU system sales @ meter	2,391,326,948 kWh - 127,899,000 kWh <hr style="border: none; border-top: 1px solid black;"/> 2,263,427,948 kWh
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GSU adjusted system kWh sales @ plant = 2,263,427,948 × 1.057949 = 2,394,591,334 kWh

January 1994 Texas Retail Allocator = 935,663,050 / 2,394,591,334 =	.39074 (rounded)
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Recoverable GSU system expenses = Generation expenses Plus purchased power expenses Plus off-system revenues equals adjusted recoverable system expenses	\$34,844,438 + 15,906,877 + (2,626,687) <hr style="border: none; border-top: 1px solid black;"/> \$48,124,628
---	--

Texas Retail Allocator × adjusted system expenses = Texas allocated expenses .39074 × \$48,124,628 =	\$18,804,226
---	--------------

Monthly Texas Retail Allocator Using Recommended Methodology

Reconciliation Period January 1994 to June 1995

Month	Texas Fixed Fuel Factor kWh Sales @ Plant	GSU Adjusted System kWh Sales @ Plant	Texas Allocator (Rounded)
Jan-94	935,663.050	2,394,591.334	0.39074
Feb-94	912,503.007	2,446,707.761	0.37295
Mar-94	852,674.043	2,281,852.590	0.37368
Apr-94	893,455.644	2,401,960.467	0.37197
May-94	898,823.790	2,404,810.746	0.37376
Jun-94	1,084,520.312	2,825,900.534	0.38378
Jul-94	1,162,948.831	3,000,389.355	0.38760
Aug-94	1,106,951.325	2,897,328.175	0.38206
Sep-94	1,157,286.281	3,013,215.820	0.38407
Oct-94	1,009,447.806	2,723,469.648	0.37065
Nov-94	896,563.936	2,423,371.375	0.36997
Dec-94	934,843.879	2,548,541.197	0.36682
Jan-95	948,150.005	2,464,212.161	0.38477
Feb-95	957,045.413	2,444,556.507	0.39150
Mar-95	943,100.127	2,299,256.924	0.41018
Apr-95	852,486.902	2,282,066.373	0.37356
May-95	923,780.339	2,429,747.033	0.38020
Jun-95	1,137,210.212	2,931,161.392	0.38797

Note: For each month, the Texas Retail Allocator is less than it would have been using GSU's methodology.

**Monthly Impact of Recommended Methodology
on Recoverable GSU System Expenses**

This table is intended to show the impact of the methodology change
in each month assuming no other changes were made to the application
filed by GSU.

Reconciliation Period January 1994 to June 1995

Month	GSU Methodology Recoverable System Expenses \$	Recommended Methodology Recoverable System Expenses \$	Difference \$
Jan-94	47,680,643	48,124,628	443,985
Feb-94	43,941,055	44,881,468	940,413
Mar-94	46,583,979	47,889,109	1,305,130
Apr-94	44,900,421	46,445,909	1,545,488
May-94	61,294,794	62,506,689	1,211,895
Jun-94	53,232,378	55,150,601	1,918,223
Jul-94	59,150,756	60,325,025	1,174,269
Aug-94	53,980,498	55,232,412	1,251,914
Sep-94	46,501,724	47,428,387	926,663
Oct-94	39,688,673	41,080,252	1,391,579
Nov-94	35,927,886	36,885,149	957,263
Dec-94	43,023,099	43,542,990	519,891
Jan-95	42,476,092	42,964,758	488,666
Feb-95	31,630,461	32,237,036	606,575
Mar-95	34,936,268	35,307,277	371,009
Apr-95	38,517,509	38,893,705	376,196
May-95	45,607,886	46,136,320	528,434
Jun-95	49,720,742	50,852,115	1,131,373

Note: The impact each month to the calculation of GSU recoverable system expenses equals the non-fixed fuel factor expenses (certain non-fixed fuel factor expenses) which were subtracted from GSU system expenses using the GSU methodology. The recommended methodology does not exclude these expenses, therefore, GSU recoverable system expenses increases each month.

Monthly Effect of Methodology Change on Texas Allocated Expenses

This table is intended to show the impact of the methodology change in each month assuming no other changes were made to the application filed by GSU.

Reconciliation Period January 1994 to June 1995

Month	GSU Texas Allocated Expenses \$	Recommended Texas Allocated Expenses \$	Difference \$
Jan-94	18,855,787	18,804,226	(51,561)
Feb-94	16,729,238	16,738,605	9,367
Mar-94	17,966,509	17,895,021	(71,488)
Apr-94	17,304,174	17,276,454	(27,720)
May-94	23,531,071	23,362,545	(168,526)
Jun-94	21,202,457	21,165,624	(36,833)
Jul-94	23,460,964	23,381,938	(79,026)
Aug-94	20,987,077	21,102,060	114,983
Sep-94	18,149,623	18,215,828	66,205
Oct-94	15,117,019	15,226,302	109,283
Nov-94	13,614,154	13,646,235	32,081
Dec-94	15,971,465	15,972,235	770
Jan-95	16,438,248	16,531,464	93,216
Feb-95	12,641,430	12,620,820	(20,610)
Mar-95	14,484,926	14,482,199	(2,727)
Apr-95	14,534,967	14,529,102	(5,865)
May-95	17,557,668	17,540,849	(16,819)
Jun-95	19,721,732	19,729,226	7,494
Summation of Differences for all months			\$ (47,779)

Note: Months with a difference in parentheses represent months in which non-fixed fuel factor customers would have been subsidized by Texas retail fixed fuel factor customers using GSU's method. During other months, fixed fuel factor customers would have been subsidized by non-fixed fuel factor customers.

ATTACHMENT Q

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
***SCHEDULE OF STAFF RECOMMENDATION ON
INTEREST CALCULATION ON THE LOSS FAC
ADJUSTMENTS TO THE RECONCILIATION PE***

Line No.	Month	Year	Staff Recommendation to Remove GSU's August 1995 Loss Factor Adjustment to Interest (Craig Archer)	Staff Recommendation to Remove GSU's August 1995 Loss Factor Adjustment to Tx Over/Under (Craig Archer)
(a)	(b)	(c)	(d)	(e)
1	Beginning Balance			
2	Jan.	1994	\$0	\$0
3	Feb.	1994	\$0	\$0
4	Mar.	1994	\$0	\$0
5	Apr.	1994	\$0	\$0
6	May	1994	\$0	\$0
7	Jun.	1994	\$0	\$0
8	Jul.	1994	\$0	\$0
9	Aug.	1994	\$2,506	\$148,226
10	Sep.	1994	\$0	\$0
11	Oct.	1994	\$0	\$0
12	Nov.	1994	\$0	\$0
13	Dec.	1994	\$0	\$0
14	Jan.	1995	\$0	\$0
15	Feb.	1995	\$0	\$0
16	Mar.	1995	\$0	\$0
17	Apr.	1995	\$0	\$0
18	May	1995	\$0	\$0
19	Jun.	1995	\$0	\$0
	TOTALS		<u>\$2,506</u>	<u>\$148,226</u>

PUBLIC UTILITY COMMISSION OF TEXAS
GULF STATES UTILITY COMPANY
DOCKET NO. 15102 - FUEL RECONCILIATION
***SCHEDULE OF STAFF RECOMMENDATION ON GSU'S
INTEREST CALCULATION ON THE LOSS FACTOR
ADJUSTMENTS TO THE RECONCILIATION PERIOD***

COLUMN INFORMATION		
<u>Column</u>	<u>Work Paper Reference</u>	<u>Description</u>
(a)	-	Line Number of Staff Schedule.
(b)	-	Month of activity.
(c)	-	Year of activity.
(d)	A-20 7-8/8	To remove interest on the August 1995 Loss Factor Adjustment calculated by GSU.
(e)	A-20 7-8/8	To remove the August 1995 Loss Factor Adjustment by GSU.
(f)	A-20 7-8/8	For interest calculations ONLY, GSU's response to General Counsel's 6th RFI CA-42 regarding itemizing the \$148,226 adjustment to individual months.

NOTES		
<u>Note</u>	<u>Work Paper Reference</u>	<u>Description</u>
(A)	A-20/A 12/18	Only includes months within the reconciliation period. Months outside the reconciliation period total \$54,392.

PUC DOCKET NO. 15102
SOAH DOCKET NO. 473-96-0117

APPLICATION OF GULF STATES UTILITY COMPANY, INC., TO RECONCILE ITS FUEL COSTS, FOR PERMISSION TO DELAY REQUESTING A SURCHARGE, OR IN THE ALTERNATIVE, FOR A SURCHARGE TO RECOVER UNDER- RECOVERED FUEL EXPENSE	§ § § § § § § §	PUBLIC UTILITY COMMISSION OF TEXAS
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PROPOSED ORDER

In open meeting at its offices in Austin, Texas, the Public Utility Commission of Texas (Commission) finds that this docket was processed by an Administrative Law Judge (ALJ) of the State Office Of Administrative Hearings (SOAH) in accordance with applicable statutes and Commission rules. The Proposal for Decision (PFD), containing findings of fact and conclusions of law, is **ADOPTED** and **INCORPORATED** by reference into this Order

The Commission further issues the following Orders

1. The application filed by Entergy-Gulf States Utilities Company (GSU) on December 7, 1995, for reconciliation of its fuel and purchased power expenses for the period from January 1, 1994, through June 30, 1995, is hereby **APPROVED** to the extent set forth in the PFD.
2. GSU's request to delay requesting a surcharge of its under-recovered fuel balance is **DENIED**. GSU **SHALL** surcharge its cumulative under-recovered fuel balance of \$20,452,982, plus cumulative interest on the under-recovered fuel balance of \$2,441,961, all in the form of a one-time surcharge on customers' bills beginning with the first billing cycle following the issuance of this Order
3. GSU **SHALL** calculate the surcharge in cooperation with the Commission Staff to

develop the allocation of the surcharge in accordance with P.U.C. SUBST. R. 23.23(b)(3)(C)(iii)-(v).

4. GSU **SHALL**, in its next fuel and base rate cases, show complete and credible documentation that the Nelson Rail Spur is a benefit to its ratepayers before GSU is allowed to pass on any expenses associated with the rail spur in GSU's fuel expenses or base rates.
5. GSU **SHALL**, in its next fuel and base rate cases, file complete and accurate documentation showing the amounts and dates of any refunds of Department of Energy (DOE) nuclear fuel decommissioning and decontamination (D&D) fees it received in connection with its share of the River Bend Nuclear Station.
6. GSU **SHALL**, for purposes of consideration in its next fuel and base rate filings, record in FERC Account No. 254 all revenues received by it from sales of Sulfur Dioxide (SO₂) Emissions allowances. The Commission reserves its discretion to a full review of the regulatory treatment to be given such revenues in any future rate proceeding involving GSU.
7. Within 20 days of the date of this Order, GSU, in cooperation with the Commission Staff, **SHALL** file with the Commission six copies of all pertinent tariff sheets and revised schedules, all revised to incorporate the directives of this Order, and **SHALL** serve one copy of all sheets and schedules upon each party of record.

No later than ten days after the date the tariffs and schedules are filed by GSU or the signing of the Final Order, whichever date is later, the parties may file objections to the tariffs and schedules proposed and the General Counsel **SHALL** file the Staff's comments recommending approval, modification, or rejection of the individual sheets of the tariffs and/or schedules proposal. Responses to objections **SHALL** be filed no later than 15 days after the filing of the tariffs and schedules.

The Commission Secretary and/or the Office of Legal Administration **SHALL** by letter approve, modify, or reject each tariff sheet and schedule, effective the date of letter, based upon the materials submitted to the Commission under the procedure herein. In the event any sheets or schedules are modified or rejected, GSU **SHALL** file the proposed revisions and corrections in accordance with the letter of the Commission Secretary and/or Office of Legal Administration within ten days of the date of that letter, with the review procedures set out above again to apply. Copies of all filings and of the Commission letters under this procedure **SHALL** be served on all parties of record and General Counsel

8. All motions, applications, and requests for entry of specific findings of fact and conclusions of law and any other requests for relief, whether general or specific, are hereby **DENIED** for lack of merit if not expressly granted herein.

SIGNED AT AUSTIN, TEXAS the _____ day of January 1997.

PUBLIC UTILITY COMMISSION OF TEXAS

PAT WOOD, III, CHAIRMAN

ROBERT W. GEE, COMMISSIONER

JUDY WALSH , COMMISSIONER

ATTEST:

PAULA MUELLER
SECRETARY OF THE COMMISSION

**PUC DOCKET NO. 15102
SOAH DOCKET NO. 473-96-0117**

**APPLICATION OF GULF STATES
UTILITIES COMPANY TO
RECONCILE ITS FUEL COSTS, FOR
PERMISSION TO DELAY
REQUESTING A SURCHARGE, OR IN
THE ALTERNATIVE, FOR A
SURCHARGE TO RECOVER UNDER-
RECOVERED FUEL EXPENSE**

**PUBLIC UTILITY COMMISSION
OF TEXAS**

**ORDER REQUIRING THE FILING
OF SCHEDULES**

In open meeting on June 4, 1997, the Public Utility Commission of Texas (Commission) ruled on certain aspects of the parties' motions for rehearing in this docket. The Commission also requested that the Office of Regulatory Affairs (ORA) provide schedules reflecting the decisions of the Commission to be attached to the Order on Rehearing when issued. The purpose of this Order is to summarize the June 4, 1997 rulings of the Commission in an effort to ensure that those schedules are developed to reflect appropriately the decisions of the Commission.

The changes from the final order which may affect the development of schedules by ORA are summarized below:

1. Finding of Fact No. 220A is deleted;
2. In Finding of Fact No. 117, \$226,583 is changed to \$225,583;
3. In Finding of Fact No. 127, \$704,608 is changed to \$584,046; and
4. The method for allocating the systemwide fuel cost disallowances to Texas Retail Fixed Fuel and Non-Fixed Fuel Factor customers is modified to be identical to the method proposed by the Office of Public Utility Counsel in its Reply to Motions for Rehearing in this docket and agreed to by the General Counsel and TIEC.¹

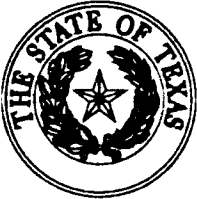
Consistent with the Commission's original order in this docket and the changes outlined above, ORA shall file with the Commission schedules containing the following information:

1. The total Commission-authorized systemwide disallowance for the reconciliation period;
2. The share of Commission-authorized systemwide disallowance credited to the reconcilable fuel costs of Texas retail fixed fuel factor customers;

¹ See Office of Public Utility Counsel's Reply to Motions for Rehearing in PUC Docket No. 15102 at 2-3 (May 1, 1997).

3. The total reconcilable fuel balance for Texas retail fixed fuel factor customers as of the end of the reconciliation period, including interest as of June 1, 1997; and
4. The share of Commission-authorized systemwide disallowance to be credited directly to the bills of Texas retail non-fixed fuel factor customers, by customer class, including interest as of June 1, 1997.

These schedules shall be filed with the Commission on or before June 18, 1997.



**ISSUED BY THE PUBLIC UTILITY COMMISSION OF TEXAS
ON THE 5th DAY OF JUNE 1997**

Original
Book

State Office of Administrative Hearings



Shelia Bailey Taylor
Chief Administrative Law Judge

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December 18, 1996

TO: Paula Mueller, Secretary
Public Utility Commission of Texas
William B. Travis State Office Building
1701 N. Congress, 7th Floor
Austin, Texas 78701

RE: SOAH Docket No. 473-96-0117, PUC Docket No. 15102

APPLICATION OF GULF STATES UTILITY COMPANY, INC., TO RECONCILE ITS FUEL COSTS, FOR PERMISSION TO DELAY REQUESTING A SURCHARGE, OR IN THE ALTERNATIVE, FOR A SURCHARGE TO RECOVER UNDER-RECOVERED FUEL EXPENSE

Enclosed is the original and one copy of the Proposal for Decision (PFD) and Proposed Order (PO) in the above-referenced case. Please file-stamp and return the copy to the State Office of Administrative Hearings for our records. Also enclosed is a disk containing an electronic copy of the PFD and PO. By copy of this letter, the parties to this proceeding are being served with the PFD and PO.

Please place this case on an open meeting agenda for the Commissioners' consideration. The jurisdictional deadline in this case is January 31, 1997. It is my understanding that you will be notifying me and the parties of the open meeting date, as well as the deadlines for filing exceptions to the PFD, replies to the exceptions, and requests for oral argument.

Executive Summary

This case involves Gulf States Utilities Company's (GSU or the Company) first application for a fuel reconciliation since the approval of its merger with Entergy Corporation (Entergy) in December 1993. GSU is requesting reconciliation of approximately \$318 million in fuel and purchased power expenses for the period from January 1, 1994, through June 30, 1995. Additionally, GSU requests permission to request in a future proceeding the collection of under-recovered fuel expenses of \$22,375,752, through a surcharge

William P. Clements Building
Post Office Box 13025 ♦ 300 West 15th Street, Suite 502 ♦ Austin Texas 78711-3025
(512) 475-4993 Docket (512) 475-3445 Fax (512) 475-4994

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to be approved in the future proceeding. Alternatively, GSU proposes a surcharge in this proceeding of \$22,375,752, less any disallowances, over a period of 12 months. All of GSU's Texas retail customers whose fuel charges are calculated under GSU's fixed fuel factor in all service territories are potentially affected.

The most controversial issue in this case is the level and treatment of GSU's share of the merger-related fuel savings after the merger with Entergy. GSU projected merger-related fuel savings of approximately \$35 million on a Texas jurisdictional basis, but after the merger, only about \$9.6 million on a Texas jurisdictional basis materialized. Despite the difference, the Administrative Law Judge (ALJ) finds the Company's cumulative fuel cost under-recovery should not be offset by the difference in projected and actual merger-related fuel savings for the reconciliation period, because merger-related fuel savings do not bear any relation to GSU's cumulative fuel cost under-recovery. GSU's fuel cost under-recovery was due to a volatile gas market with prices that remained relatively high when compared to its fixed fuel factors for the period. In contrast, the Company's projected merger-related fuel savings were based on a computer model and a specific level of fuel savings was never guaranteed as a result of the merger. In any event, GSU experienced significant fuel savings during the reconciliation period as a result of its merger with Entergy.

The Company should, however, immediately implement a new fuel cost allocation methodology to ensure that its Texas retail customers receive their fair share of the merger-related fuel savings and do not pay more than their fair share of the actual fuel costs which GSU incurs to serve them. GSU currently allocates fuel costs differently, based on whether its customers pay fuel costs based on a special rate which is incrementally priced, or whether they pay a fixed-fuel-factor rate, which is based on system average fuel costs. With competition in the electric industry and the likely increase in special or incentive rates offered by electric utilities, the Company's fuel cost allocation methodology will become increasingly important to ensure fair and economical fuel charges for all customers based on the costs GSU actually incurs to serve them. The ALJ therefore recommends that the Company implement the Commission Staff's recommended methodology to allocate its fuel costs more proportionately.

The ALJ generally agrees with General Counsel's recommendation, with the exception of the \$300,000 electricity theft recovery program disallowance and the disallowance of approximately \$8.6 million in GSU's short-term natural gas expenses based on a motion for sanctions for abuse of discovery. The ALJ therefore recommends that the Commission order total fuel cost disallowances of \$12,541,771, including approximately \$317,000 in fuel cost disallowances recommended by the Office of Public Utility Counsel (OPC). The ALJ recommends that the Commission find that GSU's under-recovered fuel balance for the reconciliation period is \$20,452,982, as of October 1996, without interest. The ALJ recommends that the Commission find that GSU's total under-recovered cumulative interest balance on the under-recovery is \$2,441,961, as of October 1996. The ALJ recommends that the Commission find that GSU's total reconcilable fuel costs for the reconciliation period are \$316,507,429, its reconcilable fuel revenues are \$296,971,740, with miscellaneous adjustments of (\$12,039). The ALJ recommends that the attached Staff schedules be corrected to account for the removal of the \$300,000 theft recovery disallowance recommended by General Counsel, the addition of the (\$317,000) disallowance recommended by the OPC, and the allocation of GSU's off-system sales adders as 100 percent reconcilable beginning on April 28, 1994, as required by the Commission in its February 23, 1996, Preliminary Order.

The ALJ further recommends that the Commission order GSU to surcharge the cumulative under-recovered fuel balance of \$22,894,943, including interest as of October 1996, as a one-time surcharge on customer bills beginning with the first monthly billing cycle following the Commission's Final Order. This recommendation is based on General Counsel's recommendation and Commission Staff's conclusion that GSU is currently in a state of material under collection as defined by P.U.C. SUBST. R. 23.23(b)(2)(A)(iii)(II).

Sincerely,

A handwritten signature in black ink that reads "William Clay Harris". The signature is written in a cursive, flowing style.

William Clay Harris
Administrative Law Judge

Enclosure

xc: All Parties of Record (without disk)

APPLICATION OF GULF STATES UTILITY	§	BEFORE THE STATE OFFICE
COMPANY, INC., TO RECONCILE ITS	§	
FUEL COSTS, FOR PERMISSION TO	§	
DELAY REQUESTING A SURCHARGE, OR	§	OF
IN THE ALTERNATIVE, FOR A	§	
SURCHARGE TO RECOVER UNDER-	§	
RECOVERED FUEL EXPENSE	§	ADMINISTRATIVE HEARINGS

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