

Exhibit No. 504

Tariff	Customer Threshold(kw)	Lutz Direct	Calculation at .85 Load Factor*	Staff's "FAC Method" **	Calculation at .85 Load Factor*
LGS	150	0.00329	3,675	0.00382	4,267
LPS	500	0.00265	9,865	0.00382	14,222
SIL	50,000	0.00265 ***	986,595	0.00382	4,422,186 Exempt by Statute
MKT	100,000	0.00265 ***	1,973,190	0.00382	2,844,372

*KW x Rate x 8760 (hours per year) x .85
 **Assumes Transmission Level Service
 ***Assumes LPS Rate