

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS Sheet 1
ECONOMIC PRACTICALITY SHORTFALL
MEMORANDUM ACCOUNT (EPSMA)

The EPSMA is a memorandum account. The purpose of this account is to record the shortfall in revenue which occurs in the Core Fixed Cost Account (CFCA) as a result of large core customers being transferred from core service to noncore service by way of economic practicality during the period January 1, 1994 through the revision date of the Utility's next cost allocation proceeding.

Utility shall maintain the EPSMA by making entries at the end of each month as follows:

- a. A debit entry equal to the revenue shortfall for the month calculated as the product of (1) all service quantities transferred to noncore service by way of economic practicality during the period of January 1, 1994 and the revision date of the Utility's next cost allocation proceeding and (2) the difference between the otherwise applicable core rate and the applicable noncore rate for such quantities.

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