**Gas & Oil Cost Breakdown**

The Oil Cost Breakdown is provided in MFRH-3.2. Below are the assumptions included in the oil cost breakdown as provided in Georgia Power’s accounting records:

* The quantity of oil is recorded in gallons and not mmBtu.
* The delivered price of oil includes transportation and sales tax components.
* There are no fixed pipeline costs for oil.
* There are no other transportation costs.
* There are no ad valorem taxes.
* There are no oil sales to other parties.

Below are the assumptions included in the gas cost breakdown as provided in Georgia Power’s accounting records:

* The delivered price of gas includes commodity cost, variable transportation cost, and storage cost.
* Sales taxes and fixed transportation costs are not included in the delivered price
* All proceeds from gas sales are credited to fuel cost.
* There are no ad valorem taxes.