Arizona Independent Scheduling Administrator Association Compliance Filing of May 2, 2001 TAB C

INFORMATION ON START-UP COSTS

1. Amount Owed (as of 5/1/01) Participating TP Expected Amortization Period \$554,323.96 Arizona Public Service Company 24 months

2. Amount Owed (as of 5/1/01) Participating TP Expected Amortization Period \$206,844.12 Tucson Electric Power Company 24 months