

INFORMATION ON START-UP COSTS

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|----|------------------------------|--------------------------------|
| 1. | Amount Owed (as of 5/1/01) | \$554,323.96 |
| | Participating TP | Arizona Public Service Company |
| | Expected Amortization Period | 24 months |
| 2. | Amount Owed (as of 5/1/01) | \$206,844.12 |
| | Participating TP | Tucson Electric Power Company |
| | Expected Amortization Period | 24 months |