

MISSISSIPPI POWER & LIGHT COMPANY

Availability: At any point on Company's system

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Date to be Effective: March 25, 1994

Docket No. 93-UA-0301

MISSISSIPPI PUBLIC SERVICE COMMISSION

P.S.C. Schedule No. I-27.1

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Schedule Consists of: One Sheet

Kind and Class of Service: Electric; Income Tax Adjustment

RIDER SCHEDULE TA-6**APPLICATION**

This rider will be applied in conjunction with all presently effective or superseding rates on file with the Commission.

BILLING

For any increase or decrease in income tax rates subsequent to December 31, 1993, billing will be increased or decreased by a percentage adjustment on the pre-tax billing sufficient to compensate Company for any increase in income taxes above the 1993 level or to reduce Customer's billing to adjust for any decrease in any effective income tax rates.

Upon any change in the effective rates of income taxes the Company will file within 30 days the percentage adjustment to be applied for the remainder of the year based on operations for the prior calendar year. Subsequently the percentage adjustment to be applied during a year will be filed with the Commission prior to February 1 of each year and will be based on the prior calendar year's operations. The adjustment will be such percentage as may be necessary to obtain the same after-tax income under the effective tax rates as would have been realized under the income tax rates in effect for the year 1993 without this income tax adjustment.

RESERVATION

Subject to orders of regulatory authorities having jurisdiction and to the provisions of Company's Service Policy currently on file with the Mississippi Public Service Commission.