$$\frac{\left(\begin{array}{c}\textit{ERC unit's}\\ SO_2\ \textit{emission rate}_{1990}\\ (\textit{in lb/mmBtu})\end{array} - \begin{array}{c}\textit{ERC unit's}\\ SO_2\ \textit{emission rate}_{\textit{prior year}}\\ (\textit{in lb/mmBtu})\end{array}\right) \times \begin{array}{c}\textit{restricted heat input from (iv)}\\ (\textit{in mmBtu})\end{array}}{2000}$$