$$\text{Forfeited Repowering Allowances} = \text{Forfeiture Period} \times \left[\frac{\text{Unit's Baseline} \times \text{the lesser of} \left[\begin{array}{c} \text{1995 SIP} \\ \text{or} \\ \text{1995 Actual Rate} \end{array} \right]}{2000} - \text{Unit's Adjusted Basic Allowances} \right]$$