

$$\begin{array}{l} \text{transferable allowances} \\ \text{for the replacement unit} \end{array} = \frac{\begin{array}{l} \text{Fuel Associated with} \\ \text{Qualifying thermal energy} \end{array} \times \begin{array}{l} \text{allowable SO}_2 \text{ emission rate} \\ \text{(in lb/mmBtu)} \end{array}}{2000} \text{ replacement unit}$$