

**4.7.2 An “assumed value” is used in the calculations. The assumed value may be:**

- A default SO<sub>2</sub> emission rate of 0.0006 lb/mmBtu, for a fuel that qualifies as pipeline natural gas; or
- The highest value from any required sample taken in the previous calendar year; or
- The highest value from any sample taken in a specified “look-back” period; or
- The highest value specified in a valid, active fuel contract or tariff sheet; or
- The value obtained from a 720-hour characterization of the fuel’s sulfur content or GCV22