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**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO 891345-EI

**MINIMUM FILING REQUIREMENTS
SECTION E—COST OF SERVICE AND
RATE DESIGN SCHEDULES**

Gulf Power



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FPSC-RECORDS/REPORTING

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GULF POWER COMPANY

Docket No. 891345-EI
Minimum Filing Requirements

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO.: 891345-EI

EXPLANATION: Provide under separate cover at a minimum a cost of service study that allocates production and transmission plant on the average of the twelve monthly coincident peaks and 1/13 weighted average demand/12 CP and 1/13th) method. If a cost study based on a methodology other than the 12 CP and 1/13th was approved in the company's last rate case, provide that cost study as well. All studies filed should be at both present and proposed rates. In any cost of service study filed, the average of 12 monthly peaks method should be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system average should not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule ... and the fully adjusted net operating income in Schedule The cost of service analysis should be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Costs and revenues for fuel, energy conservation, all banking, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges should be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues should be allocated consistently with the allocation of the expenses associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks should be the hour of each month having the highest peak load. (i.e., exclude the load of non-ferm customers in determining the peak hour).

SEE ATTACHMENT

Type of Data Shown:
 _____ Historical Test Year Ended ____/____/____
 _____ n-Projected Test Year Ended 12/31/80
 _____ Prior Year Ended ____/____/____
 Witness: H. T. O'Sheary

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY
(0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM (13)	RATE (4)	OS (5)	RATE (6)	OS-D (6)	RATE (7)	EP 6 MFT (7)	RATE (8)	OS (9)	RATE (10)	RATE (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNITY POWER SALES (14)
(1)	(2)	(3)	(4)	(5)	(6)	(6)	(7)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INVESTMENT															
1	ELECTRIC PLANT	1,449,231	711,411	30,243	242,641	164,227	65,500	14,573	908	2,113	1,279,623	31,986	141,452		
2	ACCOUNTING INFORMATION	494,592	232,497	17,816	92,834	60,163	23,916	4,311	321	794	494,964	11,678	19,991		
3	DEPT PLANT	943,436	487,914	32,429	166,767	104,644	41,990	12,082	594	1,219	920,639	26,276	121,761		
4	MATERIALS AND SUPPLIES	92,743	48,767	2,865	17,684	12,390	5,313	817	59	178	84,733	2,997	5,413		
5	OTHER WORKING CAPITAL	(3,200)	(3,200)	10	(480)	(401)	(182)	0	(1)	(5)	(1,921)	(111)	(1,216)		
6	CORP. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0		
7	WORK STOP STAGING INTEREST	15,300	8,392	806	3,006	1,920	737	223	12	23	14,949	299	0		
8	PLANT MAINT FOR POWER USE	4,025	2,231	180	769	496	204	33	3	7	3,923	100	0		
9	UNRECOVER. PLANT ACQ. DEPRET.	8,043	1,226	73	406	361	162	3	1	8	2,317	79	5,647		
10	UNRECOVERED DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0		
11	INVESTED AND UNRECOVERED RESERVE	(1,185)	(682)	(89)	(297)	(121)	(47)	(13)	0	(1)	(1,101)	(12)	(12)		
12	TOTAL ELECTRIC INVESTMENT	1,670,381	813,877	36,104	190,069	120,709	47,779	12,623	636	1,226	923,961	23,279	131,511		
REVENUE															
13	REVENUE FROM SALES	258,414	131,941	15,032	52,904	31,141	14,559	2,770	237	261	249,263	6,129	0		
14	OTHER OPERATING REVENUES	17,353	9,676	1,091	2,225	1,099	764	189	10	21	17,163	268	0		
15	REVENUE-UNRECOVERED SALES	30,061	250	19	115	91	46	2	2	1	928	16	29,835		
16	ADJUSTMENTS TO REVENUE	(11,200)	(9,992)	(684)	(2,268)	(1,416)	(662)	(171)	(15)	(26)	(11,228)	28	0		
17	TOTAL ADJUSTED REVENUE	294,568	139,896	15,434	53,969	31,715	14,799	2,790	360	267	259,960	6,433	29,535		
EXPENSE															
18	OPERATIONS & MAINTENANCE	121,771	64,903	8,022	22,046	13,831	5,726	1,436	76	182	113,262	2,564	9,023		
19	DEPRECIATION	53,338	26,878	1,904	9,718	6,039	2,341	939	33	79	47,628	1,160	4,967		
20	ADJUST. OF INV. TAX CREDIT	(2,247)	(1,140)	(82)	(416)	(259)	(100)	(40)	(1)	(2)	(2,041)	(49)	(237)		
21	OTHER ADJUSTATION	239	40	2	18	11	5	0	0	0	73	3	179		
22	SALES & PERSONAL PROP. TAX	13,993	7,079	462	2,701	1,646	779	99	9	26	13,000	200	612		
23	FEDERAL TAX	2,862	2,020	104	642	373	146	42	1	4	3,413	70	99		
24	STATE TAX	4,046	2,308	329	802	328	92	85	7	18	4,046	0	0		
25	OTHER TAXES	11,837	6,108	689	2,399	1,441	671	171	19	26	11,817	10	0		
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(9,992)	(672)	(2,267)	(1,292)	(631)	(169)	(15)	(26)	(11,154)	0	0		
27	REVENUES INC., INC. TAX	198,097	101,789	6,437	26,561	21,917	9,009	2,543	129	273	179,964	4,120	11,023		
28	OPERATING INCOME	96,841	34,237	6,817	17,408	9,706	5,700	1,227	215	314	79,716	2,313	18,512		
29	SEVER & FEDERAL INCOME TAX	19,971	9,814	2,040	3,028	1,966	1,460	279	71	96	15,249	837	4,106		
30	INVESTMENT RECONSTRUCTION	(599)	(246)	(17)	(81)	(59)	(22)	(6)	0	(1)	(442)	(116)	0		
31	TOTAL INCOME TAXES	19,413	8,568	2,031	3,734	1,806	1,437	272	71	95	16,006	421	4,106		
32	NET OPERATING INCOME	77,128	26,949	4,766	13,674	7,800	4,263	955	144	219	60,910	1,892	14,226		
33	NOTE OF DEFENSE	7,129	3,649	13,269	7,194	6,840	6,926	7,429	21,099	14,299	6,609	6,139	10,099		

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY

Line No.	Footnote Label	
1.	(A)	From "Analysis of Gross Plant."
2.	(B)	From "Analysis of Accumulated Depreciation."
4.	(C)	From "Analysis of Materials and Supplies."
5.	(D)	From "Analysis of Other Working Capital."
6.	(E)	From "Analysis of Other Rate Base Items."
7.	(E)	
8.	(E)	
9.	(E)	
10.	(E)	
11.	(E)	
13.	(F)	From "Analysis of Revenues."
14.	(F)	
15.	(F)	
16.	(F)	
18.	(G)	From "Analysis of Operations and Maintenance Expense."
19.	(H)	From "Analysis of Depreciation Expense."
20.	(I)	Allocated per Depreciation Expense; UPS directly assigned.
21.	(J)	Allocated per Total Production Gross Plant excluding UPS.
22.	(K)	From "Analysis of Taxes Other Than Income Taxes."
23.	(K)	
24.	(K)	
25.	(K)	
26.	(K)	
29.	(L)	Income Taxes allocated per formula $RC - KI = T$: where T = Total Income Taxes, R = Operating Income, C = Combined Effective Tax Rate of 0.3763, I = Total Electric Investment, and K = Income Tax Deduction factor of .0143396062. UPS directly Assigned.
30.	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.

GOLF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
HISTORICAL STUDY
12/13 DEFERRED ALLOCATION
PROPOSED RATE SUMMARY

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM			RATE			RATE			RATE			RATE			TOTAL			TOTAL			UNIT		
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
1	TOTAL ELECTRIC SYSTEM	1,070,351	813,677	74,104	150,000	120,700	67,779	12,633	650	1,836	923,861	23,379	131,811												
2	PRESENT REVENUE	291,840	133,906	15,454	52,900	21,715	16,709	3,790	340	867	253,550	6,433	29,535												
3	PROPOSED REVENUE	26,152	17,654	0	4,842	2,524	0	156	(32)	113	26,292	0	0												
4	TOTAL REVENUE	317,992	151,560	15,454	57,742	24,239	16,709	3,946	308	980	280,842	6,433	29,535												
5	PRESENT OPERATING EXPENSES	190,007	161,780	0,637	38,001	21,917	9,009	2,863	125	273	179,064	4,120	11,023												
6	PROPOSED OPERATING EXPENSES	457	200	0	54	41	0	2	(1)	2	457	0	0												
7	TOTAL EXPENSES	190,464	161,980	0,637	38,055	21,958	9,009	2,865	124	275	179,521	4,120	11,023												
8	OPERATING INCOME	127,528	89,580	0,817	19,687	12,282	7,700	1,081	184	420	101,820	2,313	18,512												
9	INCOME TAXES																								
10	PRESENT INCOME TAXES	19,413	8,268	1,031	2,734	1,000	1,437	372	71	98	14,004	421	4,104												
11	PROPOSED INC. TAX INCREASE	9,723	5,251	0	1,783	1,202	0	69	(20)	42	9,723	0	0												
12	TOTAL INCOME TAXES	29,136	13,519	1,031	4,517	2,202	1,437	441	51	137	23,727	421	4,104												
13	NET OPERATING INCOME	82,743	50,794	4,786	15,170	10,080	6,263	1,640	133	282	77,093	1,892	14,408												
14	INCOME OF INVESTMENT	6,656	7,740	13,260	0,760	0,340	0,030	0,260	17,020	10,070	0,340	0,130	10,000												

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
PROPOSED RATE SUMMARY

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
1.	(A)	From Present Rate Summary.
2.	(A)	
3.	(B)	Provided by Rates & Regulatory Matters, Gulf Power Company.
5.	(A)	
6.	(C)	Allocated upon Proposed Revenue.
8.	(D)	Operating Income equals Total Revenue minus Total Expenses.
9.	(A)	
10.	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.3763.
12.	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13.	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.

12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

[illegible]

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT
(0000'S)

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL ELECTRIC SYSTEM	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	RATE \$/KW	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UTILITY POWER SALES
22	340-GENERATION PLANT														
23	LEVEL 3 COST. \$/KW	23	0	0	0	0	0	0	0	0	0	0	0	0	0
24	LEVEL 3 CHARGE	782	443	27	179	63	28	1	1	1	1	1	782	0	0
25	LEVEL 4 COST. \$/KW	261	206	15	85	42	0	0	0	0	0	0	261	0	0
26	LEVEL 4 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	LEVEL 5 COST. \$/KW	1	1	0	0	0	0	0	0	0	0	0	1	0	0
28	LEVEL 5 CHARGE	1,167	676	42	264	139	28	4	1	1	1	1	1,139	28	0
29	TOTAL ACCOUNT 340														
30	341-GENERATORS														
31	LEVEL 3 COST. \$/KW	1,261	0	0	137	519	269	0	0	0	0	0	820	411	0
32	LEVEL 3 CHARGE	7,612	4,159	244	1,609	761	233	8	3	3	3	3	7,612	0	0
33	LEVEL 4 COST. \$/KW	1	0	0	0	1	0	0	0	0	0	0	1	0	0
34	LEVEL 4 CHARGE	139	82	6	33	16	0	1	1	1	1	1	139	0	0
35	LEVEL 5 COST. \$/KW	17	0	0	0	17	0	0	0	0	0	0	17	0	0
36	LEVEL 5 CHARGE	6,439	6,233	239	1,769	1,293	496	9	3	3	3	3	6,018	411	0
37	TOTAL ACCOUNT 341														
38	342-GENERATION EQUIPMENT														
39	LEVEL 2 COST. \$/KW	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	LEVEL 2 CHARGE	816	269	16	104	76	33	1	1	1	1	1	816	17	0
41	LEVEL 3 COST. \$/KW	16,601	0	0	831	4,298	2,337	0	0	0	0	0	9,343	2,489	0
42	LEVEL 3 CHARGE	62,087	37,323	2,193	14,423	6,643	2,269	70	43	43	43	43	62,087	0	0
43	LEVEL 4 COST. \$/KW	98	0	0	0	98	0	0	0	0	0	0	98	0	0
44	LEVEL 4 CHARGE	1,233	783	87	322	198	0	10	2	2	2	2	1,233	0	0
45	LEVEL 5 COST. \$/KW	54	0	0	0	54	0	0	0	0	0	0	54	0	0
46	LEVEL 5 CHARGE	78,094	39,273	2,163	15,279	11,321	8,829	61	47	47	47	47	73,211	2,483	0
47	TOTAL ACCOUNT 342														
48	343-POLES AND FITTINGS														
49	LEVEL 4 COST. \$/KW	91,225	26,172	2,189	12,269	6,000	0	401	0	0	0	0	91,225	0	0
50	LEVEL 4 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	LEVEL 5 COST. \$/KW	51,320	26,172	2,189	12,269	6,000	0	401	0	0	0	0	51,320	0	0
52	LEVEL 5 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	TOTAL ACCOUNT 343														
54	344-GENERATOR CONDUCTORS														
55	LEVEL 4 COST. \$/KW	23,799	21,323	2,273	12,648	6,113	0	416	0	0	0	0	23,799	0	0
56	LEVEL 4 CHARGE	10,458	9,168	782	291	2	0	139	0	0	0	0	10,458	0	0
57	LEVEL 5 COST. \$/KW	63,783	49,681	3,066	13,246	6,316	0	246	0	0	0	0	63,783	0	0
58	LEVEL 5 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 344														
60	345-UNDERGROUND CONDUITS														
61	LEVEL 4 COST. \$/KW	1,078	634	46	260	139	0	0	0	0	0	0	1,078	0	0
62	LEVEL 4 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	LEVEL 5 COST. \$/KW	1,078	634	46	260	139	0	0	0	0	0	0	1,078	0	0
64	LEVEL 5 CHARGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 345														

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEFERRED ALLOCATION
ANALYSIS OF GROSS PLANT
(0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM (3)	BASE (4)	RATE (5)	CB (6)	RATE (7)	CB (8)	RATE (9)	CB (10)	RATE (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
267	UNDERGROUND CABLE, 6 INCH												
21	LEVEL 4 CABLE	20,414	11,999	871	4,838	2,418	0	160	24	14	20,414	0	0
22	LEVEL 4 CABLE	0	(0)	0	0	0	0	0	0	0	0	0	0
23	TOTAL ACCOUNT 267	20,414	11,999	871	4,838	2,418	0	160	24	14	20,414	0	0
268	3-3 LINE TRANSFORMERS												
24	LEVEL 5 CABLE	37,837	25,686	4,840	22,759	4,822	0	760	110	0	87,837	0	0
25	LEVEL 5 CABLE	0	(0)	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 268	37,837	25,686	4,840	22,759	4,822	0	760	110	0	87,837	0	0
269	3-3 SERVICES												
27	UNDER POWER BUSES	9,226	9,226	0	0	0	0	0	0	0	9,226	0	0
28	CABLE SERVICES	24,679	20,724	2,652	1,200	12	0	0	0	0	24,679	0	0
29	TOTAL ACCOUNT 269	43,905	29,950	2,652	1,200	12	0	0	0	0	43,905	0	0
270	370-UNIT	20,270	9,881	4,484	9,708	287	20	0	0	0	20,270	0	0
271	371-UNIT LIGHTING	12,200	0	0	0	0	0	12,200	0	0	12,200	0	0
272	TOTAL DEF. PLANT	206,142	231,948	19,916	77,942	32,437	6,228	14,229	309	114	283,230	2,822	0
273	DEFERRED	199,232	172,999	11,976	70,873	32,208	6,215	1,819	309	114	296,310	2,822	0
274	CABLE	64,910	53,949	7,940	7,369	222	20	12,410	0	0	64,910	0	0
275	GENERAL PLANT												
276	ELECTRIC	100,008	60,887	8,879	19,380	11,287	4,394	1,276	63	161	102,997	2,120	2,978
277	DEFERRED	73,894	37,176	2,260	14,884	9,821	3,843	1,254	67	149	68,000	2,110	2,978
278	CABLE	20,664	21,787	3,191	3,838	644	87	1,112	13	16	30,638	9	0
279	DEFERRED	4,237	1,800	120	989	812	674	28	3	0	4,236	1	0
280	ELECTRIC	2,672	0	0	0	0	0	0	0	0	0	2,672	0
281	TOTAL GENERAL PLANT	110,867	60,887	8,879	19,380	11,287	4,394	1,276	63	161	102,997	6,992	2,978
282	TOTAL ELEC. GROSS PLANT	1,449,231	711,411	80,245	262,641	166,227	63,808	16,573	905	2,113	1,275,623	31,996	141,632
283	DEFERRED	1,278,747	606,176	37,843	238,701	184,780	99,312	2,701	839	2,078	1,102,149	21,946	141,632
284	CABLE	117,574	60,736	11,131	11,204	846	77	13,522	13	16	117,945	9	0
285	DEFERRED	35,910	24,499	1,532	12,736	10,881	6,119	380	53	19	38,909	1	0
286	TOTAL GROSS PLANT	1,481,703	711,411	90,245	262,641	166,227	63,808	16,573	905	2,113	1,275,623	34,428	141,632

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

Line No.	Footnote Label	
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
2.	(B)	Allocated per Level 1 Demand Allocator.
3.	(C)	Allocated per Level 1 Energy Allocator.
4.	(D)	Allocated per Level 2 Demand Allocator.
5.	(E)	Allocated per Level 3 Demand Allocator.
7.	(D)	
9.	(D)	
10.	(E)	
12.	(F)	Specific Assignment.
13.	(D)	
14.	(E)	
16.	(D)	
17.	(D)	
18.	(D)	
19.	(D)	
20.	(D)	
22.	(F)	
23.	(E)	
24.	(G)	Allocated per Level 4 NCP Demand Allocator.
25.	(F)	
26.	(H)	Allocated per Level 5 NCP Demand Allocator.
28.	(F)	
29.	(E)	
30.	(F)	
31.	(G)	
32.	(F)	
34.	(F)	
35.	(D)	
36.	(F)	
37.	(E)	
38.	(F)	
39.	(G)	
40.	(F)	
42.	(G)	
43.	(I)	Allocated per Average Number of Customers at Level 4.
45.	(G)	
46.	(J)	Allocated per Average Number of Customers at Level 5 excluding OSIII.
48.	(G)	
49.	(I)	
51.	(G)	
52.	(I)	
54.	(H)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

Line No.	Footnote Label	
55.	(K)	Allocated per Average Number of Common Customers at Level 5.
57.	(F)	
58.	(L)	Allocated per Average Number of Customers at Level 5 excluding OS and OSIII.
60.	(F)	
61.	(F)	
65.	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
66.	(M)	
67.	(M)	
68.	(M)	
69.	(N)	Assigned to All Other.

GULF POWER COMPANY
11 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE BS	RATE GS	RATE GS-D	RATES LP & LPT	RATE FET	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL ALL OTHER SERVICE	TOTAL	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	TOTAL TRANSMISSION	290,489	240,710	0,339	83,780	41,300	18,014	376	100	615	243,940	9,094	15,433
2	DEMAND		131,746	7,737	31,000	37,319	16,373	245	100	607	243,940		
3	DEMAND		0,944	840	4,660	3,871	2,239	120	20	0	20,430		
4	TOTAL TRANSMISSION	2,416	1,246	73	483	359	159	2	2	6	2,322	79	215
5	DEMAND	670	322	19	125	89	39	1	0	1	594	19	55
6	DEMAND	14,023	6,031	403	2,487	1,947	823	13	0	20	12,724	410	601
7	DEMAND	10,940	9,199	304	2,016	1,400	646	10	7	24	9,600	331	921
8	DEMAND	7,023	3,237	194	1,294	901	415	6	4	16	6,219	213	591
9	DEMAND	10,018	8,139	203	1,904	1,404	639	10	6	26	9,579	318	911
10	DEMAND	243	126	7	49	24	16	0	0	1	233	8	0
11	TOTAL TRANSMISSION	44,343	22,225	1,307	6,630	6,323	2,736	42	27	102	41,302	1,300	3,375
12	DEMAND												
13	DEMAND												
14	DEMAND												
15	DEMAND												
16	DEMAND												
17	DEMAND												
18	TOTAL ACCOUNT 364	20,096	11,013	857	4,651	2,301	0	157	23	14	20,096	0	0
19	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
20	DEMAND	20,096	11,013	857	4,651	2,301	0	157	23	14	20,096	0	0
21	TOTAL ACCOUNT 364	17,800	10,479	789	4,290	2,109	0	139	21	12	17,800	0	0
22	DEMAND	3,493	2,094	243	120	1	0	43	0	0	3,493	0	0
23	DEMAND	21,301	13,036	1,034	4,436	2,110	0	182	21	12	21,301	0	0
24	TOTAL ACCOUNT 364	441	261	19	104	52	0	3	0	0	441	0	0
25	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
26	DEMAND	441	261	19	104	52	0	3	0	0	441	0	0
27	TOTAL ACCOUNT 364	5,216	3,043	223	1,239	618	0	41	6	4	5,216	0	0
28	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
29	DEMAND	5,216	3,043	223	1,239	618	0	41	6	4	5,216	0	0
30	TOTAL ACCOUNT 367	20,442	10,032	1,300	7,361	1,464	0	260	36	0	20,442	0	0
31	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
32	DEMAND	20,442	10,032	1,300	7,361	1,464	0	260	36	0	20,442	0	0
33	TOTAL ACCOUNT 368	20,442	10,032	1,300	7,361	1,464	0	260	36	0	20,442	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEFERRED ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC	DATE	RATE	Q3-90	RATE	Q3-90	RATE	Q3-90	RATE	Q3-90	RATE	Q3-90	RATE	Q3-90	RATE	Q3-90	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
31	349-SERVICES	16,413	16,434	994	479	4	0	0	0	0	0	16,413	0	0	0	0	0	0	0	0
32	370-REPAIRS	8,093	3,912	1,790	2,279	83	0	0	0	0	0	8,092	0	0	0	0	0	0	0	0
33	373-STEAM LIGHTING	2,144	0	0	0	0	0	2,144	0	0	0	2,144	0	0	0	0	0	0	0	0
34	TOTAL DEPRECIATION	122,908	75,851	6,909	24,787	9,649	1,485	3,789	90	37	122,233	672	0	0	0	0	0	672	0	0
35	DEMAND	91,743	53,639	3,780	21,901	9,590	1,477	601	90	27	91,091	672	0	0	0	0	0	672	0	0
36	CAPITAL	31,165	22,212	3,081	2,886	0	0	2,187	0	0	31,162	0	0	0	0	0	0	0	0	0
GENERAL PLANT																				
37	ELECTRIC	16,026	9,162	559	3,588	2,421	983	33	12	36	16,763	820	763	0	0	0	0	0	0	0
38	DEMAND	7,899	8,371	787	943	159	14	274	3	4	7,537	2	0	0	0	0	0	0	0	0
39	REPAIR	1,049	482	28	244	292	117	8	1	0	1,049	0	0	0	0	0	0	0	0	0
40	TOTAL ELECTRIC	24,974	19,015	1,375	4,777	2,782	1,003	315	16	40	25,309	822	763	0	0	0	0	822	0	0
41	DEMAND	715	0	0	0	0	0	0	0	0	715	0	0	0	0	0	0	0	0	0
42	TOTAL GENERAL PLANT	27,369	19,015	1,375	4,777	2,782	1,003	315	16	40	26,024	822	763	0	0	0	0	822	0	0
43	TOTAL ELECTRIC DEPR. RESERVE	406,893	283,497	17,816	93,934	60,163	22,918	4,521	321	794	424,944	11,678	19,931	0	0	0	0	11,678	19,931	0
44	DEMAND	424,349	216,772	13,291	89,199	58,643	21,540	924	297	782	394,730	11,676	19,931	0	0	0	0	11,676	19,931	0
45	CAPITAL	20,701	27,293	3,030	3,831	247	22	3,461	3	4	20,699	2	0	0	0	0	0	2	0	0
46	REPAIR	21,527	9,432	997	4,904	4,673	2,354	136	21	0	21,527	0	0	0	0	0	0	0	0	0
47	TOTAL DEPRECIATION RESERVE	487,308	283,497	17,816	93,934	60,163	22,918	4,521	321	794	454,964	12,303	19,931	0	0	0	0	12,303	19,931	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

Line No.	Footnote Label	
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned. Excludes Daniel Coal Cars and base coal adjustment. Includes JDITC adjustment.
2.	(B)	Allocated per corresponding Gross Plant.
3.	(B)	
4.	(C)	Allocated per Transmission Account 350 Gross Plant, (Lines portion only); UPS directly assigned.
5.	(D)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6.	(D)	
7.	(D)	
8.	(D)	
9.	(D)	
10.	(B)	
11.	(D)	
13.	(E)	Allocated per Gross Investment in Account 360.
14.	(B)	
15.	(B)	
16.	(B)	
17.	(B)	
19.	(B)	
20.	(B)	
22.	(B)	
23.	(B)	
25.	(B)	
26.	(B)	
28.	(B)	
29.	(B)	
31.	(B)	
32.	(B)	
33.	(B)	
37.	(F)	Allocated per corresponding Gross Investment in Electric General Plant; UPS directly assigned. Includes reserve imbalance and JDITC adjustment.
38.	(F)	
39.	(F)	
41.	(G)	Assigned to All Other.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE PER KW (4)	RATE PER KW (5)	RATE PER KW (6)	RATE PER KW (7)	RATE PER KW (8)	RATE PER KW (9)	RATE PER KW (10)	RATE PER KW (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	TRANSMISSION	62,209	29,370	2,329	15,999	11,801	8,209	105	51	172	74,416	2,843	8,208
2	RETAIL SERVICE												
3	DEMAND	36,053	2,170	14,298	10,498	4,882	69	45	45	170	69,692		
3	DEMAND	2,867	189	1,304	1,003	637	34	34	6	2	9,724		
4	TRANSMISSION												
5	DEMAND	1,393	680	46	264	194	83	1	1	3	1,268	43	82
5	DEMAND	302	162	9	50	42	18	0	0	1	277	2	23
6	TOTAL DEMAND	1,702	839	49	312	236	103	1	1	4	1,845	52	105
7	TRANSMISSION												
8	DEMAND	6,216	2,772	273	1,843	946	0	50	7	2	6,216	0	0
8	DEMAND	2,519	1,712	221	214	6	1	261	0	0	2,519	0	0
9	TOTAL DEMAND	8,741	8,486	564	1,759	572	1	411	7	2	8,741	0	0
10	CONSUMER ACCOUNTS												
10	CONSUMER ACCOUNTS	20	17	2	1	0	0	0	0	0	20	0	0
11	CONSUMER ACCOUNTS												
12	DEMAND	11	6	1	3	1	0	0	0	0	11	0	0
12	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL CONSUM. ACCT. M & S	11	6	1	3	1	0	0	0	0	11	0	0
14	TOTAL ELECTRIC M & S	98,743	45,707	2,885	17,004	12,390	9,313	317	59	178	84,733	2,897	8,413
15	DEMAND	84,463	43,465	2,492	16,162	11,300	4,688	130	53	176	76,453	2,897	8,413
16	CONSUMERS	2,886	1,798	234	218	7	1	361	0	0	2,886	0	0
17	DEMAND	8,724	2,807	199	1,304	1,003	637	34	6	2	9,724	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES

1. (A) Retail jurisdiction sum of Lines 2 and 3; Total All Other allocated per level 1 Demand Allocator; UPS directly assigned.
2. (B) Allocated per Level 1 Demand Allocator.
3. (C) Allocated per Level 1 Energy Allocator.
4. (D) Allocated per Level 2 Demand Allocator; UPS directly assigned.
5. (E) Allocated per Gross Investment in Transmission Substations excluding UPS.
7. (F) Allocated per demand-related Distribution Gross Plant excluding Substations.
8. (G) Allocated per customer-related Distribution Gross Plant.
10. (H) Allocated per Customer Accounts O & M.
11. (I) Allocated per Total Customer Assistance O & M less Energy Cost Conservation.
12. (J) Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL
(0000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE \$/KWH (4)	RATE \$/KWH (5)	RATE \$/KWH (6)	RATE \$/KWH (7)	RATE \$/KWH (8)	RATE \$/KWH (9)	RATE \$/KWH (10)	RATE \$/KWH (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UTILITY POWER SALES (14)
OTHER WORKING CAPITAL													
1	DEMAND	2,763	1,830	140	800	290	111	26	2	4	2,410	35	50
2	DEMAND	1,004	900	50	372	249	97	4	1	4	1,725	31	50
3	DEMAND	479	479	71	86	14	1	28	0	0	679	0	0
4	DEMAND	80	20	2	20	17	10	1	0	0	80	0	0
5	DEMAND	112	61	9	22	10	3	2	1	0	100	4	0
DEMANDS													
6	DEMAND	1,224	614	36	243	161	82	2	1	3	1,162	40	22
7	DEMAND		879	34	223	164	72	1	1	3	1,073		
8	DEMAND		20	2	20	17	10	1	0	0	89		
9	DEMAND	205	104	6	41	30	13	0	0	0	194	7	2
10	DEMAND	640	309	23	131	84	11	24	1	0	643	5	0
11	DEMAND	490	257	20	117	94	11	3	1	0	493	3	0
12	DEMAND	150	102	13	14	0	0	21	0	0	150	0	0
13	DEMAND	23	20	2	1	0	0	0	0	0	23	0	0
14	DEMAND	15	8	2	4	1	0	0	0	0	15	0	0
15	DEMAND	15	8	2	4	1	0	0	0	0	15	0	0
16	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
17	DEMAND	2,115	1,137	79	430	266	106	26	2	3	2,039	32	24
18	DEMAND	1,636	940	69	361	240	94	4	2	3	1,742	32	24
19	DEMAND	100	130	17	19	1	0	21	0	0	100	0	0
20	DEMAND	80	20	2	20	17	10	1	0	0	80	0	0
DEMANDS													
21	DEMAND	238	126	7	49	34	16	0	0	1	238	0	12
22	DEMAND		117	7	49	34	16	0	0	1	217		
23	DEMAND		9	0	4	3	2	0	0	0	18		
24	DEMAND	18	0	1	3	3	1	0	0	0	16	1	0
25	DEMAND	80	49	6	15	5	1	4	0	0	80	0	0
26	DEMAND	81	31	2	12	5	1	0	0	0	81	0	0
27	DEMAND	29	10	4	3	0	0	4	0	0	29	0	0
28	DEMAND	60	50	5	4	0	0	1	0	0	60	0	0
29	DEMAND	39	22	9	10	2	0	0	0	0	39	0	0
30	DEMAND	39	22	9	10	2	0	0	0	0	39	0	0
31	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
32	DEMAND	452	255	24	81	46	18	5	0	1	436	13	13
33	DEMAND	304	194	10	60	41	16	0	0	1	284	9	0
34	DEMAND	120	90	14	17	2	0	3	0	0	120	0	0
35	DEMAND	16	5	0	4	3	2	0	0	0	16	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO.	SUBSCRIPTION	TOTAL ELECTRIC SYSTEM													
		RS (1)	MS (2)	RS (3)	MS (4)	MS (5)	MS (6)	MS (7)	MS (8)	MS (9)	MS (10)	MS (11)	MS (12)	MS (13)	MS (14)
26	FUELING, SERVICE CHARGES			1,276	884	23	210	162	73	1	1	2	1,043	26	197
27	RETAIL JURISDICTION														
28	DEMAND			810	200	20	147	64	1	1	1	2	943		
29	DEMAND			34	2	2	18	15	9	0	0	0	80		
29	OTHER FUEL, INCL. CANT. FTS			836	363	21	143	106	48	1	0	2	624	23	129
40	RETAIL JURISDICTION														
41	DEMAND			299	131	20	94	42	1	1	0	2	631		
41	DEMAND			24	12	1	10	6	0	0	0	0	33		
42	FUEL, INSURANCE PREMIUMS			(6,532)	(2,204)	(220)	(1,145)	(720)	(282)	(82)	(4)	(9)	(5,860)	(130)	(826)
43	DEMAND			(8,763)	(2,641)	(164)	(1,043)	(671)	(256)	(12)	(4)	(9)	(4,799)	(130)	(826)
44	CUSTOMER			(138)	(344)	(49)	(6)	(4)	0	(82)	0	0	(135)	0	0
45	DEMAND			(224)	(101)	(7)	(83)	(48)	(26)	(2)	0	0	(224)	0	0
46	FLAME AND-UP ACCT. RATES														
46	PRODUCTION			1,008	439	26	174	129	59	1	0	2	829	28	140
47	RETAIL JURISDICTION														
47	DEMAND			411	189	24	117	51	1	1	0	2	765		
48	DEMAND			20	15	2	12	7	0	0	0	0	64		
49	TRANSMISSION			159	77	4	29	21	9	0	0	0	140	5	14
50	DISTRIBUTION			462	270	24	93	39	0	17	0	0	459	3	0
51	DEMAND			358	207	14	64	36	7	2	0	0	382	3	0
52	CUSTOMER			107	71	10	9	1	1	18	0	0	107	0	0
53	CUSTOMER ACCOUNTS			16	14	1	0	0	0	0	0	0	16	0	0
54	CUSTOMER ASSISTANCE			11	6	1	3	1	0	0	0	0	11	0	0
54	CUSTOMER			11	6	1	3	1	0	0	0	0	11	0	0
54	DEMAND			0	0	0	0	0	0	0	0	0	0	0	0
57	TOTAL PLANT AND-UP ACCT. PAY			1,833	814	54	300	190	75	18	0	2	1,435	34	161
58	DEMAND			1,485	688	42	272	176	87	3	0	2	1,237	34	161
59	CUSTOMER			134	91	12	13	2	1	15	0	0	134	0	0
60	DEMAND			64	20	2	15	12	7	0	0	0	64	0	0
61	OTHER EMP. CL. & DEBITS			(6,878)	(2,848)	(160)	(1,127)	(837)	(376)	(8)	(3)	(12)	(3,379)	(184)	(1,015)
62	RETAIL JURISDICTION														
62	DEMAND			(2,668)	(157)	(11)	(759)	(331)	(45)	(5)	(3)	(12)	(4,945)		
63	DEMAND			(183)	(11)	(94)	(70)	(48)	(2)	(3)	0	0	(114)		
64	CUSTOMER, RATE CASE EXP.														
64	REVENUE RELATED			765	483	46	160	94	45	12	1	2	765	0	0
65	TOTAL OTHER WORK. CTS.			(3,250)	(900)	10	(480)	(401)	(182)	6	(1)	(5)	(1,921)	(111)	(1,218)
66	DEMAND			(4,465)	(1,600)	(101)	(649)	(473)	(203)	(4)	(2)	(7)	(3,132)	(115)	(1,218)
67	CUSTOMER A			944	426	48	88	15	2	1	0	0	994	0	0
68	DEMAND			(254)	(110)	(9)	(58)	(48)	(27)	(3)	0	0	(254)	0	0
69	REVENUE RELATED			877	464	89	183	106	48	1	2	2	873	4	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

Line No.	Footnote Label	
1.	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-Cash Items. UPS directly assigned.
2.	(B)	Allocated per corresponding Total Expenses less Production Energy related O & M, Income Taxes, and Non-Cash Items. UPS directly assigned.
3.	(B)	
4.	(B)	
5.	(B)	
6.	(C)	Allocated per corresponding Gross Plant; UPS directly assigned.
7.	(D)	Allocated per corresponding Gross Plant.
8.	(D)	
9.	(C)	
10.	(D)	
11.	(D)	
12.	(D)	
13.	(E)	Allocated per corresponding Operations and Maintenance Expense.
14.	(E)	
15.	(E)	
16.	(E)	
21.	(F)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
22.	(G)	Allocated per corresponding Salaries and Wages.
23.	(G)	
24.	(F)	
25.	(G)	
26.	(G)	
27.	(G)	
28.	(G)	
29.	(G)	
30.	(G)	
31.	(G)	
36.	(H)	Allocated per Production Gross Plant. UPS directly assigned.
37.	(I)	Allocated per corresponding Production Gross Plant.
38.	(I)	
39.	(H)	
40.	(I)	
41.	(I)	
42.	(J)	Allocated per corresponding Net Plant. UPS directly assigned.
43.	(J)	
44.	(K)	Allocated per corresponding Net Plant.
45.	(K)	

12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

Line No.	Footnote Label
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46.	(C)
47.	(D)
48.	(D)
49.	(D)
50.	(D)
51.	(D)
52.	(D)
53.	(D)
54.	(D)
55.	(D)
56.	(D)
61.	(I)
62.	(I)
63.	(I)
64.	(L)

Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM (3)	RATE \$S (4)	RATE \$S (5)	RATE \$S (6)	RATE \$S (7)	RATE \$S (8)	RATE \$S (9)	RATE \$S (10)	RATE \$S (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UTILITY POWER SALES (14)
COST. BASE IN PROGRESS													
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
2	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
3	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ADMINISTRATION	0	0	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
11	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL COST	0	0	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
15	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
BASE FOR RAILING INT.													
16	PRODUCTION	8,384	4,230	291	1,079	1,247	569	11	6	18	8,010	274	0
17	DEMAND		3,968	234	1,839	1,130	493	7	8	18	7,394		0
18	DEMAND		270	17	140	117	67	4	1	0	616		0
19	TRANSMISSION	1,303	678	60	262	192	83	1	1	2	1,260	42	0
20	DISTRIBUTION	8,722	3,436	298	1,186	481	94	211	8	2	8,079	43	0
21	DEMAND	4,434	2,843	177	1,046	477	94	27	8	2	4,391	43	0
22	CUSTOMER	1,288	672	118	392	4	8	184	0	0	1,288	0	0
23	TOTAL BASE	19,388	8,384	896	3,096	1,830	737	223	13	23	16,949	399	0
24	DEMAND	13,461	7,209	411	2,047	1,799	670	29	11	23	13,043	399	0
25	CUSTOMER	1,288	672	118	392	4	8	184	0	0	1,288	0	0
26	DEMAND	616	270	17	140	117	67	4	1	0	616	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DERIVED ALLOCATION
UNIT 1'S OF OTHER RATE LAKE PLANTS
(9000'6)

[illegible]

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEFERRED ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
(0000'S)

LINE NO.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
			TOTAL ELECTRIC SYSTEM	RATE BASE	RATE BASE	RATE BASE	RATE BASE	RATE BASE	RATE BASE	RATE BASE	RATE BASE	TOTAL INSTANT. SERVICE	TOTAL ALL OTHER SERVICE	NET POWER SALES
				BASE	BASE	BASE	BASE	BASE	BASE	BASE	BASE			
57	TRANSMISSION	71	7,024	1,151	66	472	301	150	3	1	3	2,252	77	5,493
58	DEMAND	66		1,119	8	423	318	139	2	1	3	2,079		
59	DEMAND	76		76	8	39	23	19	1	0	0	173		
60	TRANSMISSION	28	219	35	2	34	10	4	0	0	0	63	2	132
61	DISTRIBUTION	0		0	0	0	0	0	0	0	0	0	0	0
62	DEMAND	0		0	0	0	0	0	0	0	0	0	0	0
63	DEMAND	0		0	0	0	0	0	0	0	0	0	0	0
64	TOTAL DEFERRED PLANT ACQ. ADJ.	73	8,043	1,236	73	496	241	162	3	1	3	2,317	79	5,647
65	DEMAND	68	7,870	1,190	68	647	239	143	2	1	3	2,164	79	5,647
66	DEMAND	8	0	8	0	0	0	0	0	0	0	0	0	0
67	DEMAND	8	171	76	8	39	23	19	1	0	0	173	0	0
68	CONSUMER ADVANCES FOR CREDIT	0	0	0	0	0	0	0	0	0	0	0	0	0
69	TOTAL OTHER ADJUSTMENTS	700	26,320	11,196	700	4,144	3,096	1,059	246	16	24	20,090	818	9,618
70	DEMAND	891	23,864	9,867	891	3,769	2,451	853	39	14	34	17,424	818	9,618
71	CONSUMER	162	1,709	1,173	162	161	13	0	200	0	0	1,709	0	0
72	DEMAND	27	957	416	27	219	102	108	7	2	0	957	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

Line No.	Footnote Label	
1.	(A)	Allocated per corresponding Gross Plant excluding UPS.
2.	(B)	Allocated per corresponding Gross Plant.
3.	(B)	
4.	(A)	
5.	(B)	
6.	(B)	
7.	(B)	
8.	(C)	Allocated per corresponding Operations and Maintenance expense.
9.	(C)	
10.	(C)	
11.	(C)	
16.	(A)	
17.	(B)	
18.	(B)	
19.	(A)	
20.	(B)	
21.	(B)	
22.	(B)	
27.	(A)	
28.	(B)	
29.	(B)	
30.	(A)	
31.	(A)	
32.	(B)	
33.	(B)	
39.	(D)	Allocated per Production Gross Plant. UPS directly assigned.
40.	(B)	
41.	(B)	
42.	(E)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
43.	(F)	Allocated per corresponding Salaries and Wages.
44.	(F)	
45.	(E)	
46.	(F)	
47.	(F)	
48.	(F)	
49.	(F)	
50.	(F)	
51.	(F)	
52.	(F)	
57.	(A)	
58.	(B)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

Line No.	Footnote Label	
59.	(B)	
60.	(B)	
61.	(B)	
62.	(B)	
63.	(B)	
68.	(G)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEERED ALLOCATION
ANALYSIS OF REVENUES
(0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC REVENUE (1)	RATE (2)	RATE (3)	RATE (4)	RATE (5)	RATE (6)	RATE (7)	RATE (8)	RATE (9)	RATE (10)	RATE (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	REVENUE FROM SALES	258,414	131,661	15,033	52,004	21,141	14,559	3,770	337	801	249,288	6,129	0	0	0
2	SALES FROM RET. FROM SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	FUEL & OIL REVENUE	258,414	131,661	15,033	52,004	21,141	14,559	3,770	337	801	249,288	6,129	0	0	0
4	REVENUE INCLUDING FUEL	258,414	131,661	15,033	52,004	21,141	14,559	3,770	337	801	249,288	6,129	0	0	0
5	CHRG. CONNECTION FEE	126	102	19	5	0	0	0	0	0	0	126	0	0	0
6	CHRG. RECONNECTION FEE	1,472	1,413	40	19	0	0	0	0	0	0	1,472	0	0	0
7	RECONNECTION FEE	203	172	21	10	0	0	0	0	0	0	203	0	0	0
8	RECONNECTION FEE	74	52	15	7	0	0	0	0	0	0	74	0	0	0
9	FRANCHISE CHARGES	11,330	8,999	604	2,363	1,416	642	171	15	26	11,330	0	0	0	0
10	RETAIL & WH.-TRIP CHRG.	169	0	169	0	0	0	0	0	0	0	169	0	0	0
11	RECONNECTION CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	RECONNECTION CHARGES	26	24	0	0	0	0	0	0	0	0	26	0	0	0
13	COLLECTION CHARGES	72	51	7	4	0	0	0	0	0	0	72	0	0	0
14	TOTAL ACCOUNT 451	13,479	7,029	954	2,419	1,416	642	171	15	26	13,479	0	0	0	0
15	454-CHRG FROM ELEC. PROD.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	EQUIPMENT RENTAL	11	7	0	3	1	0	0	0	0	0	11	0	0	0
17	RENT. EQUIP. RENTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	FOR ATTACHMENT RENTAL	2,074	1,320	60	801	246	0	16	2	1	2,074	0	0	0	0
19	RECEIVABLES RENTS	453	233	14	51	0	21	1	0	0	440	13	0	0	0
20	TOTAL ACCOUNT 454	2,540	1,400	102	856	315	21	17	2	1	2,540	13	0	0	0
21	455-INTERSTATE. RENTAL	4	3	0	1	0	0	0	0	0	0	4	0	0	0
22	456-OTHER ELECTRIC REVENUE	1,135	800	28	320	160	73	1	1	3	1,097	38	0	0	0
23	CHRG. FOR. REVENUE NOV	152	0	0	0	0	0	0	0	0	0	152	0	0	0
24	TOTAL ACCOUNT 456	1,330	800	30	320	160	73	1	1	3	1,097	38	0	0	0
25	RENT. REVENUE. CO.-CHARGED	27,700	160	6	84	40	17	0	0	1	260	9	27,440	0	0
26	RENT. REVENUE. CO.-CHARGED	2,372	112	7	61	31	29	2	0	0	249	2	2,099	0	0
27	TOTAL REVENUE. CO.	30,001	250	15	115	91	46	2	0	1	513	19	29,535	0	0
28	TOTAL OTHER REVENUE	47,434	10,134	1,104	3,360	1,990	812	191	18	32	17,433	266	29,535	0	0
29	ADJUSTMENTS TO REVENUE	(11,330)	(5,999)	(604)	(2,363)	(1,416)	(642)	(171)	(15)	(26)	(11,330)	0	0	0	0
30	FRANCHISE FEE REVENUE	26	0	0	0	0	0	0	0	0	0	26	0	0	0
31	INTERSTATE RENTAL SALES	(11,330)	(5,999)	(604)	(2,363)	(1,416)	(642)	(171)	(15)	(26)	(11,330)	0	0	0	0
32	TOTAL ADJUSTED REVENUE	291,246	138,999	15,484	52,009	21,715	14,709	3,760	340	807	258,960	6,433	29,535	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF REVENUES

Line No.	Footnote Label	
1.	(A)	Provided by Gulf Power Company.
2.	(B)	Allocated per Retail MWH Sales.
4.	(A)	
5.	(A)	
6.	(A)	
7.	(A)	
8.	(C)	Allocated per retail revenue from sales.
9.	(A)	
10.	(A)	
11.	(A)	
12.	(A)	
14.	(D)	Allocated per Level 3 Demand Allocator.
15.	(E)	Allocated per Total Gross Plant excluding UPS
16.	(F)	Allocated per Distribution Gross Plant in Account 364.
17.	(G)	Allocated per Production Gross Plant excluding UPS.
19.	(H)	Allocated per Total Salaries and Wages.
20.	(I)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
21.	(J)	Assigned to All Other.
23.	(K)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
24.	(L)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
27.	(C)	
28.	(J)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 FERRAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
(\$000'S)

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL ELECTRICITY	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE
			12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13	12/13
1	500-GENERATION	2,491	1,734	102	673	494	216	3	2	2	0	0	2,234	111	146
2	501	194,432	63,019	4,044	23,173	37,949	18,942	909	341	341	83	83	145,642	4,071	39,940
3	501-FUEL MAINTENANCE	(123,453)	(62,127)	(2,937)	(12,244)	(15,242)	(15,242)	(903)	(137)	(137)	(52)	(52)	(141,761)	(4,742)	(39,940)
4	501-RENT	3,899	1,692	107	679	731	422	34	4	4	1	1	3,060	129	0
5	502-DEMAN	2,217	1,805	93	619	491	197	3	2	2	7	7	2,093	101	163
6	502-RENT RELATED	202	139	8	71	82	24	2	0	0	0	0	212	10	(14)
7	502-RENT RELATED	2,334	1,723	103	696	510	231	5	2	2	7	7	2,266	111	149
8	TOTAL ACCOUNT 502														
9	503-RENT RELATED	2,339	1,723	76	490	343	159	2	2	2	6	6	2,391	82	64
10	503-RENT RELATED	1,743	720	47	365	320	189	11	2	2	1	1	1,690	57	(2)
11	504-RENT RELATED	4,894	2,922	123	803	685	344	13	4	4	7	7	4,001	139	64
12	504-RENT RELATED	4,647	1,646	100	716	529	229	3	2	2	0	0	3,439	110	1,091
13	504-RENT RELATED	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	507-RENTS	4,647	1,646	129	716	525	229	3	2	2	0	0	3,439	110	1,091
15	TOTAL STEAM OPERATIONS	23	17	1	7	5	2	0	0	0	0	0	32	1	0
16	507-RENTS	19,970	9,036	544	3,044	2,890	1,444	49	14	14	31	31	17,911	609	1,450
17	510-GENERATION	2,046	1,466	84	869	619	182	3	2	2	7	7	2,733	93	120
18	511-GENERATION	1,749	904	83	280	287	112	2	1	1	4	4	1,603	58	28
19	512-GENERATION	4,489	2,387	193	1,274	936	609	6	4	4	15	15	6,123	309	157
20	512-GENERATION	9,871	2,532	180	1,240	1,280	760	42	7	7	2	2	6,762	228	2,093
21	513-GENERATION	15,940	6,389	361	2,014	2,216	1,149	48	11	11	17	17	12,005	433	2,240
22	513-GENERATION	8,137	2,643	194	1,035	793	320	5	3	3	12	12	4,925	169	44
23	513-GENERATION	3,498	1,424	91	748	619	350	20	2	2	1	1	3,271	109	28
24	513-GENERATION	6,345	4,077	267	1,770	1,372	696	25	6	6	13	13	8,196	277	72
25	513-GENERATION	1,942	978	87	370	270	121	2	1	1	4	4	1,816	62	114
26	513-GENERATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	513-GENERATION	1,992	978	87	370	270	121	2	1	1	4	4	1,816	62	114
28	513-GENERATION	20,912	12,672	824	3,041	4,341	2,249	80	21	21	45	45	17,312	923	2,374
29	TOTAL STEAM POWER GENERATION	50,782	22,704	1,366	9,725	7,491	3,693	120	35	35	76	76	45,224	1,534	4,024

CELP POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 SIGNED ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
(0000'S)

[illegible]

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
(0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC STEAM (3)	RATE \$5 (4)	RATE \$5 (5)	RATE \$5 (6)	RATE \$5 (7)	RATE \$5 (8)	RATE \$5 (9)	RATE \$5 (10)	RATE \$5 (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
57	840-STRUCTURE												
58	DEMAND	1,143	592	250	169	74	1	1	1	3	1,105	36	0
59	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
60	TOTAL ACCOUNT 840	1,143	592	250	169	74	1	1	1	3	1,105	36	0
61	847-OTHER EXPENSES												
62	FUEL, REMOVAL	(8,077)	0	0	0	0	0	0	0	0	0	0	0
63	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
64	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 847	(8,077)	0	0	0	0	0	0	0	0	0	0	0
66	TOTAL OVER FUND. EXPENSES	(3,990)	(2,082)	(807)	(365)	(263)	(6)	(9)	(3)	(9)	(3,050)	(132)	0
67	DEMAND	(3,776)	(1,965)	(760)	(306)	(263)	(4)	(9)	(2)	(9)	(3,051)	(123)	0
68	DEMAND	(214)	(92)	(47)	(39)	(22)	(2)	(2)	(0)	(0)	(207)	(7)	0
69	TOTAL PRODUCTION EXPENSES	44,840	20,084	1,249	6,900	3,430	122	23	23	67	41,413	1,404	4,024
70	DEMAND	20,832	13,010	612	3,354	1,713	25	17	17	62	25,723	660	1,929
71	DEMAND	10,308	6,074	437	2,970	1,717	97	16	16	5	13,689	324	2,095
72	841-LOAD DISPATCHING	464	230	14	92	29	0	0	0	1	441	15	20
73	842-OPERATION	840	410	24	189	49	1	1	1	2	762	23	53
74	843-OVERHEAD LINES	213	81	5	31	10	0	0	0	0	150	9	78
75	844-CUMULATED LINES	0	0	0	0	0	0	0	0	0	0	0	0
76	DEMAND	1,806	729	43	204	68	1	1	1	3	1,383	45	161
77	845-OPERATION	374	183	11	70	22	0	0	0	0	329	11	23
78	846-RECELLULOSE	138	64	4	25	8	0	0	0	0	122	4	9
79	847-OTHER	2,012	1,441	89	407	174	2	2	2	6	2,074	82	232
80	TOTAL OPERATIONS	9,004	3,419	143	683	292	3	3	3	10	4,687	149	498
81	MAINTENANCE												
82	848-STRUCTURES	2	2	0	0	0	0	0	0	0	2	0	0
83	849-EQUIPMENT	810	254	15	90	31	0	0	0	0	471	15	22
84	850-OVERHEAD LINES	1,126	320	21	121	46	1	1	1	2	908	34	104
85	DEMAND	1,646	784	46	223	97	3	3	3	1,461	49	134	20
86	851-OPERATION	331	158	9	61	19	0	0	0	0	293	10	20
87	852-RECELLULOSE	100	51	2	20	6	0	0	0	0	94	2	9
88	TOTAL MAINTENANCE	3,065	994	58	283	122	1	1	1	4	1,850	62	173
89	TOTAL TRANSMISSION EXPENSES	7,171	3,419	201	946	414	4	4	4	14	6,337	211	623

TRANSMISSION O & M EXPENSES

12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEDUCTIBLE ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(0000'S)

[illegible]

GULF POWER COMPANY
11 MONTHS ENDING DECEMBER 31, 1990
11/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE \$/KWH (4)	RATE \$/KWH (5)	RATE \$/KWH (6)	RATE \$/KWH (7)	RATE \$/KWH (8)	RATE \$/KWH (9)	RATE \$/KWH (10)	RATE \$/KWH (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
117	MAINTENANCE												
118	901-EQUIPMENT	16	9	0	3	2	1	0	0	0	15	1	0
119	902-EQUIPMENT	730	274	22	190	110	57	1	0	0	714	24	0
120	903-OTHER LINES - MISC SVCS	130	0	130	0	0	0	0	0	0	130	0	0
121	904-TRANSMISSION LINES												
122	DEMAND	2,879	2,523	165	936	459	0	30	4	3	3,879	0	0
123	CUSTOMER	1,674	1,478	128	61	1	0	0	0	0	1,674	0	0
124	GENERAL OVERHEAD LINES	2,823	2,700	223	990	490	0	25	4	3	3,523	0	0
125	TOTAL ACCOUNT 903	5,491	5,700	431	990	400	0	35	4	3	5,691	0	0
126	904-TRANSMISSION LINES												
127	DEMAND	930	832	40	226	111	0	7	1	1	930	0	0
128	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
129	TOTAL ACCOUNT 904	930	832	40	226	111	0	7	1	1	930	0	0
130	904-LINE TRANSMISSIONS												
131	DEMAND	490	315	23	129	26	0	4	1	0	490	0	0
132	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
133	TOTAL ACCOUNT 906	490	315	23	129	26	0	4	1	0	490	0	0
134	904-EQUIPMENT LINES												
135	DEMAND	272	0	0	0	0	0	272	0	0	272	0	0
136	CUSTOMER	94	47	21	27	1	0	0	0	0	94	0	0
137	TOTAL ACCOUNT 907	366	47	21	27	1	0	0	0	0	366	0	0
138	GENERAL	0,249	9,087	877	1,833	710	50	319	6	4	6,224	25	0
139	DEMAND	6,069	3,832	290	1,444	700	80	42	6	4	6,044	25	0
140	CUSTOMER	2,100	1,825	287	89	2	0	277	0	0	2,100	0	0
141	900-OPERATION												
142	DEMAND	510	225	23	123	65	5	4	1	0	504	2	0
143	CUSTOMER	202	141	25	0	0	0	25	0	0	202	0	0
144	TOTAL ACCOUNT 900	712	466	49	141	65	5	29	1	0	706	2	0
145	900-MAINTENANCE												
146	DEMAND	79	46	3	19	9	1	1	0	0	79	0	0
147	CUSTOMER	29	20	4	1	0	0	4	0	0	29	0	0
148	TOTAL ACCOUNT 900	108	66	7	20	9	1	5	0	0	108	0	0
149	GENERAL	9,115	5,909	593	1,694	784	64	333	7	4	9,080	27	0
150	900-OPERATION												
151	DEMAND	14,309	9,914	1,006	2,434	972	104	709	8	4	14,149	40	0
152	CUSTOMER	9,080	5,357	376	2,182	958	103	60	8	4	9,048	40	0
153	TOTAL ACCOUNT 900	23,389	15,271	1,382	4,616	1,930	207	769	16	8	23,197	80	0
154	900-MAINTENANCE												
155	DEMAND	7,779	6,843	641	400	27	3	71	7	2	7,774	5	0
156	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 900	7,779	6,843	641	400	27	3	71	7	2	7,774	5	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEFERRED ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(0000'S)

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
146	CUSTOMER ASSISTANCE REFUND														
147	907/911-CONVENTION														
148	908/912-CUSTOMER ASSISTANCE														
149	REVENUE														
150	REVENUE														
151	REVENUE														
152	909/913-CONVENTION														
153	910-REVENUE														
154	REVENUE														
155	REVENUE														
156	REVENUE														
157	TOTAL CUSTOMER ASSISTANCE														
158	GENERAL & GENERAL EXPENSE														
159	PROPERTY INSURANCE														
160	GENERAL JURISDICTION														
161	REVENUE														
162	REVENUE														
163	REVENUE														
164	REVENUE														
165	REVENUE														
166	REVENUE														
167	REVENUE														
168	REVENUE														
169	REVENUE														
170	REVENUE														
171	REVENUE														
172	REVENUE														
173	REVENUE														
174	REVENUE														
175	TOTAL ACCOUNT 920														

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM		RATE	BASE	RATES	FEE	RATE	BASE	RATES	FEE	RATE	BASE	RATES	FEE	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
		(3)	(4)															
176	SPRINT DEMO	1,860	674	43	351	302	179	10	1	1	1,940	0	0	0	0	0	0	0
177	OTHER MAINTENANCE DEMO	167	73	5	38	32	18	1	0	0	167	0	0	0	0	0	0	0
178	MISC. A & G - OTHER DEMO	1	1	0	0	0	0	0	0	0	1	0	0	0	0	1	0	0
179	MISCELLANEOUS A & G	38,166	19,750	1,610	6,299	3,643	1,426	414	21	32	39,423	509	1,033	1,033	1,033	1,033	1,033	1,033
180	DEMAND	23,897	12,043	736	4,724	3,187	1,234	64	15	47	22,049	685	1,033	1,033	1,033	1,033	1,033	1,033
181	CONNECTION	9,951	7,071	1,039	1,245	209	18	361	4	5	9,946	3	0	0	0	3	0	0
182	REPAIR	1,408	617	39	320	267	154	9	2	0	1,408	0	0	0	0	0	0	0
183	TOTAL MISCELLANEOUS A & G	38,167	19,751	1,610	6,299	3,643	1,426	414	21	32	39,426	688	1,033	1,033	1,033	1,033	1,033	1,033
184	DEMAND	23,897	12,043	736	4,724	3,187	1,234	64	15	47	22,049	685	1,033	1,033	1,033	1,033	1,033	1,033
185	CONNECTION	9,951	7,071	1,039	1,245	209	18	361	4	5	9,946	3	0	0	0	3	0	0
186	REPAIR	1,408	617	39	320	267	154	9	2	0	1,408	0	0	0	0	0	0	0
187	POWER MISC A & G MAINTENANCE	(147)	(64)	(4)	(23)	(28)	(17)	(1)	0	0	(147)	0	0	0	0	(147)	0	0
188	TOTAL MISC. A & G MAINTENANCE	20,646	21,084	1,973	7,177	4,296	1,742	459	24	37	37,504	506	1,176	1,176	1,176	1,176	1,176	1,176
189	TOTAL OPER. & MAINTENANCE	121,771	64,993	8,822	22,046	13,831	5,726	1,436	76	132	113,302	2,566	5,023	5,023	5,023	2,566	5,023	5,023
190	DEMAND	79,234	38,449	2,174	13,897	9,345	3,642	137	43	129	64,638	1,898	3,728	3,728	3,728	64,638	1,898	3,728
191	REPAIR	21,346	8,308	522	4,268	3,296	2,080	116	19	6	18,747	324	2,095	2,095	2,095	18,747	324	2,095
192	CONNECTION	29,138	20,478	3,074	3,703	621	88	1,179	11	15	29,127	6	0	0	0	29,127	6	0
193	REVENUE	1,046	461	33	161	109	31	13	1	2	679	176	0	0	0	679	176	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

Line No.	Footnote Label	
1.	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2.	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3.	(B)	
5.	(A)	
6.	(B)	
8.	(A)	
9.	(B)	
11.	(C)	Allocated per Level 1 Demand Allocator; UPS directly assigned. Excludes associated EPRI dues.
12.	(B)	
14.	(A)	
16.	(A)	
17.	(A)	
18.	(A)	
19.	(B)	
21.	(A)	
22.	(B)	
24.	(A)	
25.	(B)	
29.	(D)	Allocated per Level 1 Energy Allocator.
30.	(D)	
32.	(E)	Allocated per Level 1 Demand Allocator.
33.	(D)	
36.	(D)	
37.	(E)	
38.	(D)	
40.	(E)	
41.	(D)	
43.	(E)	
44.	(D)	
52.	(F)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
53.	(B)	
54.	(B)	
57.	(E)	
58.	(D)	
63.	(A)	
64.	(B)	
72.	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
73.	(H)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
74.	(I)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/13 DEMAND ALLOCATION
 ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

(Continued)

Line No.	Footnote Label	
75.	(J)	Allocated per Transmission Account 358 Gross Plant.
77.	(K)	Allocated per Subtotal of Transmission Operations O & M; UPS directly assigned.
78.	(L)	Allocated per Subtotal of Transmission Operations O&M; UPS directly assigned. Excludes associated EPRI dues.
79.	(K)	
81.	(M)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
82.	(N)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
83.	(I)	
85.	(O)	Allocated per Subtotal of Transmission Maintenance O & M; UPS directly assigned.
86.	(O)	
89.	(P)	Allocated per Level 3 Demand Allocator.
90.	(Q)	Allocated per Distribution Substations Gross Plant.
91.	(R)	Allocated per corresponding Distribution Account 368 Gross Plant.
92.	(R)	
94.	(R)	
95.	(R)	
97.	(S)	Allocated per Distribution Account 373 Gross Plant.
98.	(T)	Allocated per Distribution Account 370 Gross Plant.
99.	(U)	Per analysis of information provided by Gulf Power Company.
101.	(V)	Allocated per Distribution Account 369 Gross Plant.
102.	(U)	
107.	(W)	Allocated per corresponding Subtotal of Distribution Operations O & M.
108.	(W)	
110.	(W)	
111.	(W)	
113.	(W)	
114.	(X)	Allocated per corresponding Subtotal of Distribution Operations O&M. Excludes associated EPRI dues.
117.	(Y)	Allocated per Distribution Account 361 Gross Plant.
118.	(Z)	Allocated per Distribution Account 362 Gross Plant.
119.	(U)	
120.	(AA)	Allocated per Common portion of Distribution Accounts 364 and 365.
121.	(BB)	Allocated per Customer portion of Distribution Accounts 364, 365, and 369 - other services Gross Plant.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/13 DEMAND ALLOCATION
 ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

(Continued)

Line No.	Footnote Label	
124.	(CC)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
125.	(DD)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
127.	(R)	
128.	(R)	
130.	(S)	
131.	(T)	
135.	(EE)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
136.	(EE)	
138.	(EE)	
139.	(EE)	
145.	(FF)	Direct assignment to rate provided by Gulf Power Company.
146.	(GG)	Allocated per Average Number of Customers. Includes Account 911.
147.	(HH)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
148.	(HH)	
149.	(HH)	
150.	(HH)	
152.	(HH)	
153.	(HH)	
154.	(II)	Allocated per Retail MWH Sales.
155.	(II)	
158.	(JJ)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
159.	(E)	
160.	(D)	
161.	(KK)	Allocated per Transmission Gross Plant; UPS directly assigned.
162.	(LL)	Allocated per corresponding Distribution Gross Plant.
163.	(LL)	
164.	(LL)	
165.	(MM)	Allocated per Customer Accounts O & M.
166.	(NN)	Allocated per corresponding Customer Assistance O & M.
167.	(NN)	
168.	(NN)	
173.	(OO)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

(Continued)

Line No.	Footnote Label	
174.	(PP)	Assigned to Total All Other.
176.	(II)	
177.	(QQ)	Allocated per Retail portion of Level 1 Energy Allocator. Includes an adjustment for Chamber of Commerce and Lobbying.
178.	(U)	
179.	(RR)	Allocated per corresponding Salaries and Wages; UPS directly assigned. Includes Area Development advertising adjustment.
180.	(RR)	
181.	(RR)	
182.	(RR)	
187.	(II)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM (1)	RATE \$ (4)	RATE \$ (5)	RATE \$ (6)	RATE \$ (7)	RATE \$ (8)	RATE \$ (9)	RATE \$ (10)	RATE \$ (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	240-TRANSFORMERS	29,483	12,997	769	5,180	3,834	1,730	30	17	87	24,369	640	4,034
2	240-TRANSFORMERS												
3	240-TRANSFORMERS												
4	240-TRANSFORMERS	129	60	3	23	17	7	0	0	0	110	4	11
5	240-TRANSFORMERS	83	38	2	15	10	8	0	0	0	70	2	11
6	240-TRANSFORMERS	1,483	688	41	270	190	84	1	1	3	1,293	42	167
7	240-TRANSFORMERS	741	350	21	130	99	43	1	0	2	681	22	68
8	240-TRANSFORMERS	703	331	20	129	94	41	1	0	2	618	21	64
9	240-TRANSFORMERS	744	350	21	136	100	44	1	0	2	634	22	68
10	240-TRANSFORMERS	187	86	3	22	16	7	0	0	0	103	4	0
11	240-TRANSFORMERS	1	1	0	0	0	0	0	0	0	1	0	0
12	TOTAL TRANSFORMERS	3,804	1,890	111	720	534	231	4	1	9	3,500	117	349
13	240-TRANSFORMERS												
14	240-TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0
15	240-TRANSFORMERS	227	114	7	40	38	12	0	0	0	216	12	0
16	240-TRANSFORMERS	2,116	1,071	63	430	316	163	2	1	1	2,047	69	0
17	240-TRANSFORMERS	2,309	1,287	98	587	274	0	18	3	2	2,309	0	0
18	240-TRANSFORMERS	2,309	1,287	98	587	274	0	18	3	2	2,309	0	0
19	240-TRANSFORMERS	1,812	1,046	77	437	218	0	14	2	1	1,812	0	0
20	240-TRANSFORMERS	285	210	17	12	0	0	0	0	0	285	0	0
21	240-TRANSFORMERS	2,167	1,376	104	480	218	0	19	2	1	2,167	0	0
22	240-TRANSFORMERS	19	11	1	8	2	0	0	0	0	19	0	0
23	240-TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0
24	240-TRANSFORMERS	19	11	1	8	2	0	0	0	0	19	0	0
25	240-TRANSFORMERS	774	484	33	187	92	0	6	1	1	774	0	0
26	240-TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0
27	240-TRANSFORMERS	774	484	33	187	92	0	6	1	1	774	0	0
28	240-TRANSFORMERS	3,687	2,337	170	984	190	0	31	5	0	3,687	0	0
29	240-TRANSFORMERS	0	0	0	0	0	0	0	0	0	0	0	0
30	240-TRANSFORMERS	3,687	2,337	170	984	190	0	31	5	0	3,687	0	0
31	240-TRANSFORMERS	1,814	1,014	110	53	0	0	0	0	0	1,814	0	0
32	240-TRANSFORMERS	780	364	166	211	8	1	0	0	0	780	0	0
33	240-TRANSFORMERS	762	0	0	0	0	0	762	0	0	762	0	0
34	TOTAL DISTRIBUTION	14,028	8,728	782	2,898	1,137	176	820	12	8	14,843	80	0
35	240-TRANSFORMERS	10,844	6,410	449	2,618	1,124	178	71	12	8	10,844	80	0
36	240-TRANSFORMERS	3,681	2,328	343	277	8	0	767	0	0	3,681	0	0

SELF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEBENTURE ALLOCATION
ANALYSIS OF DEFERRATION EXPENSES
(0000'S)

[illegible]

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE

Line No.	Footnote Label	
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly assigned. Excludes Coal Cars and Base Coal adjustment.
2.	(B)	Allocated per Level 1 Demand Allocator.
3.	(C)	Allocated per Level 1 Energy Allocator.
4.	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5.	(E)	Allocated per corresponding Transmission Gross Plant account: UPS directly assigned.
6.	(E)	
7.	(E)	
8.	(E)	
9.	(E)	
10.	(E)	
11.	(E)	
13.	(F)	Allocated per corresponding Distribution Gross Plant account.
14.	(F)	
15.	(F)	
16.	(F)	
17.	(F)	
19.	(F)	
20.	(F)	
22.	(F)	
23.	(F)	
25.	(F)	
26.	(F)	
28.	(F)	
29.	(F)	
31.	(F)	
32.	(F)	
33.	(F)	
37.	(G)	Allocated per corresponding Gross Plant; UPS directly assigned. Excludes transportation.
38.	(G)	
39.	(G)	
40.	(G)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(0000'S)

LINE NO.	DESCRIPTION	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	RETAIL & INDUSTRIAL PROPERTY												
2	PRODUCTION	10,006	8,262	311	2,003	1,540	696	14	7	13	9,946	340	539
3	RETAIL JURISDICTION												
4	DEMAND		4,927	290	1,911	1,403	612	9	6	23	9,181		
5	DEMAND		335	21	174	145	84	5	1	0	763	23	92
6	TRANSMISSION	817	370	22	145	107	46	1	0	2	702		
7	DISTRIBUTION	2,233	1,360	119	451	100	37	82	2	1	2,216	17	0
8	DEMAND	1,730	999	69	608	196	37	11	2	1	1,713	17	0
9	CUSTOMER	303	341	46	43	2	0	71	0	0	503	0	0
10	CUSTOMER ACCOUNT	83	70	7	8	0	0	83	0	0	83	0	0
11	CUSTOMER ASSISTANCE	53	20	7	14	3	0	1	0	0	53	0	0
12	CUSTOMER	53	20	7	14	3	0	1	0	0	53	0	0
13	TOTAL ELECTRIC PROP. TAXES		7,073	432	2,761	1,046	779	99	9	26	13,000	390	612
14	DEMAND	13,888	6,304	381	2,403	1,696	693	21	0	36	11,996	390	612
15	DEMAND	639	439	60	63	5	0	73	0	0	639	0	0
16	DEMAND	763	335	21	174	145	84	5	1	0	763	0	0
17	PATROLL TAXES												
18	PRODUCTION	2,013	959	89	292	290	131	3	1	4	1,040	64	91
19	RETAIL JURISDICTION												
20	DEMAND		926	94	309	263	119	2	1	4	1,724		
21	DEMAND		43	4	33	27	16	1	0	0	164	4	0
22	TRANSMISSION	140	70	4	27	19	8	0	0	0	128		
23	DISTRIBUTION	639	294	48	117	43	8	31	0	0	437	2	0
24	DEMAND	604	237	17	97	43	5	3	0	0	402	2	0
25	CUSTOMER	229	199	20	20	0	0	28	0	0	229	0	0
26	CUSTOMER ACCOUNTS	473	402	39	38	2	0	4	0	0	473	0	0
27	CUSTOMER ASSISTANCE	364	180	40	92	30	9	4	0	0	364	0	0
28	CUSTOMER	303	143	30	79	19	2	4	0	0	303	0	0
29	DEMAND	92	25	2	12	11	7	0	0	0	92	0	0
30	GENERAL ELEC. PATROLL TAX	3,441	2,046	104	656	264	153	42	1	4	3,472	70	99
31	DEMAND	2,413	1,233	78	483	325	128	8	1	4	2,294	70	99
32	CUSTOMER	1,015	734	105	137	21	2	36	0	0	1,015	0	0
33	DEMAND	263	89	4	46	36	23	1	0	0	263	0	0
34	SOOT PATROLL ACCOUNTS	(99)	(25)	(2)	(12)	(11)	(7)	0	0	0	(99)	0	0
35	SOOT ELEC. PATROLL TAXES	3,882	2,070	194	643	273	166	42	1	4	3,413	70	99
36	DEMAND	2,413	1,233	78	483	325	128	8	1	4	2,294	70	99
37	CUSTOMER	1,015	734	105	137	21	2	36	0	0	1,015	0	0
38	DEMAND	141	63	4	33	27	16	1	0	0	141	0	0

GULF POWER COMPANY
13 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	NET POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
INCOME TAXES															
36	GOOD RECEIPTS TAX	4,397	2,353	284	1,334	799	374	97	9	19	6,397	0	0		
37	FLA REG. COMM. MANAGEMENT	219	108	19	67	40	19	5	0	1	319	0	0		
38	FEES & OTHER REG. REV TAXES	(2,889)	(1,136)	(71)	(882)	(901)	(294)	(16)	(2)	(1)	(2,889)	0	0		
39	FRANCHISE FOR REV. 203.	(61)	(43)	(8)	(17)	(19)	(5)	(1)	0	0	(61)	0	0		
40	TOTAL INCOME TAXES	4,046	2,308	319	802	328	52	88	7	19	4,046	0	0		
OTHER TAXES															
41	REG. STATE FRUIT. TAX	187	97	6	36	28	12	0	0	0	181	6	0		
42	FRANCHISE FOR	11,154	8,908	673	2,327	1,393	631	169	15	26	11,154	0	0		
43	MISCELLANEOUS TAXES	196	108	10	34	20	8	2	0	0	182	4	0		
44	RENTAL	134	66	4	26	17	7	0	0	0	130	4	0		
45	CORPORATE	84	39	6	6	1	0	2	0	0	84	0	0		
46	NETWET	0	2	0	2	2	1	0	0	0	2	0	0		
47	TOTAL OTHER TAXES	11,337	6,103	689	2,399	1,441	671	171	15	26	11,317	10	0		
48	FRANCHISE FOR AD-ADVERT	(11,154)	(9,908)	(673)	(2,327)	(1,393)	(631)	(169)	(15)	(26)	(11,154)	0	0		
49	TOTAL TAXES OTHER THAN INC.	21,993	11,491	991	4,216	2,895	1,037	220	17	45	20,622	480	711		
50	INDEBT	19,322	7,709	464	2,812	2,046	942	26	9	30	14,131	480	711		
51	CORPORATE	1,700	1,202	171	196	37	2	111	0	0	1,700	0	0		
52	NETWET	917	481	25	209	176	101	4	1	0	917	0	0		
53	REVENUE RELATED	4,046	2,308	319	802	328	52	88	7	19	4,046	0	0		

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Line No.	Footnote Label	
1.	(A)	Retail jurisdiction sum of Lines 2 and 3; Total All Other Allocated per Level 1 Demand Allocator; UPS directly assigned.
2.	(B)	Allocated per Level 1 Demand Allocator.
3.	(C)	Allocated per Level 1 Energy Allocator.
4.	(D)	Allocated per Transmission Gross Plant ; UPS directly assigned.
5.	(E)	Allocated per corresponding Distribution Gross Plant.
6.	(E)	
7.	(E)	
8.	(F)	Allocated per corresponding Operations and Maintenance Expense.
9.	(F)	
10.	(F)	
11.	(F)	
16.	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17.	(H)	Allocated per corresponding Salaries and Wages.
18.	(H)	
19.	(G)	
20.	(H)	
21.	(H)	
22.	(H)	
23.	(H)	
24.	(H)	
25.	(H)	
26.	(I)	Allocated per Retail MWH Sales.
31.	(I)	
36.	(J)	Allocated per Retail Revenue from Sales.
37.	(J)	
38.	(I)	
39.	(J)	
41.	(B)	
42.	(J)	
43.	(H)	
44.	(H)	
45.	(H)	
46.	(H)	
48.	(J)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/15 BONDING ALLOCATION
LINE ALLOCATIONS AND PERCENTAGES

LINE NO.	PROPERTY TYPE	TOTAL ELECTRIC SYSTEM			RATE			RATE			RATE			TOTAL RETAIL ALL OTHER SERVICE		
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
1	RESIDENT - LEVEL 1	9,504,913	3,604,997	229,543	1,874,940	1,897,879	901,009	51,306	7,871	2,593	8,721,608	275,304				
2		1,000,000	0.4340078	0.0260679	0.2304043	0.1031078	0.1000300	0.0000103	0.0000370	0.0000370	0.0000370	0.0000370	0.0000370	0.0000370	0.0000370	0.0000370
3	NEW BUILDING	2,907,354	3,330,439	211,082	1,731,710	1,400,492	679,877	47,449	7,300	2,914	7,609,492	250,812				
4		1,000,000	0.4179048	0.0264064	0.2173342	0.1800011	0.1104218	0.0000047	0.0000237	0.0000237	0.0000237	0.0000237	0.0000237	0.0000237	0.0000237	0.0000237
5	CP BONDING															
6	LEVEL 1 & 2	1,361,604	704,230	41,599	273,909	201,308	67,818	1,322	839	3,254	1,316,579	45,029				
7		1,000,000	0.5180023	0.0300814	0.2013266	0.1477723	0.0444000	0.0000783	0.0000309	0.0000309	0.0000309	0.0000309	0.0000309	0.0000309	0.0000309	0.0000309
8	LEVEL 3	1,171,805	689,410	40,639	289,743	123,797	42,382	1,300	843	426	1,171,809	0				
9		1,000,000	0.5916236	0.0264496	0.2293484	0.1056406	0.0300017	0.0011142	0.0007194	0.0007194	0.0007194	0.0007194	0.0007194	0.0007194	0.0007194	0.0007194
10	NEW BUILDING															
11	LEVEL 4	1,422,713	943,823	69,217	304,699	199,213	0	12,690	1,876	1,106	1,432,712	0				
12		1,000,000	0.5376072	0.0424881	0.1413629	0.1194317	0.0000000	0.0070441	0.0011951	0.0011951	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
13	LEVEL 5	1,449,915	919,602	64,049	374,942	74,093	0	12,312	1,807	0	1,449,915	0				
14		1,000,000	0.6340462	0.0400092	0.2387031	0.0816099	0.0000000	0.0004284	0.0012471	0.0012471	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
15	LEVEL 6	290,193	233,836	21,973	10,503	131	0	2,611	347	0	290,193	0				
16		1,000,000	0.0736442	0.0757238	0.0364000	0.0094314	0.0000000	0.0124434	0.0013647	0.0013647	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
17	LEVEL 7	290,134	233,836	21,974	10,509	97	0	2,611	347	0	290,134	0				
18		1,000,000	0.0738230	0.0757374	0.0363935	0.0000343	0.0000000	0.0124440	0.0013648	0.0013648	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
19	TOTAL	290,230	233,836	21,973	10,509	141	0	2,611	347	0	290,214	0				
20		1,000,000	0.0773649	0.0757184	0.0364027	0.0004088	0.0000172	0.0124413	0.0013646	0.0013646	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
LINE ALLOCATIONS AND PERCENTAGES

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		TOTAL ELECTRIC SYSTEM	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE
19	PROPORTION	16,433	9,439	538	3,741	2,777	1,269	26	12	41	17,643	610		
20	RETAIL JUDICATION													
21	12/13 DEMAND RELATED		0,837	520	3,438	2,517	1,099	17	11	41	16,470			
22	1/13 DEMAND RELATED		682	39	313	260	180	9	1	0	1,373			
23	TRANSMISSION	1,000,000	0.811817	0.0002590	0.2037313	0.1804904	0.0074893	0.4014090	0.0004503	0.0022219	0.9489430	0.0330570		
24	TRANSMISSION	1,261	686	39	284	186	80	1	1	2	1,220	41		
25	TRANSMISSION	1,000,000	0.8202220	0.0009279	0.2034374	0.1675920	0.0034417	0.0007930	0.0007930	0.0033791	0.9474861	0.0223139		
26	TRANSMISSION	3,083	2,273	199	926	686	44	23	3	2	3,838	17		
27	TRANSMISSION	2,248	1,898	252	182	6	0	274	0	0	2,248	0		
28	TRANSMISSION	6,103	2,781	437	1,118	413	44	299	3	2	6,086	17		
29	TRANSMISSION	1,000,000	0.6192314	0.0009484	0.1831806	0.0672056	0.0072056	0.0489923	0.0004916	0.0003377	0.972145	0.0037835		
30	TRANSMISSION	4,841	3,831	374	269	16	2	41	4	1	4,330	3		
31	TRANSMISSION	1,000,000	0.6434460	0.0012607	0.0002381	0.0038339	0.0004404	0.0000000	0.0000000	0.0000000	0.9993394	0.0006606		
32	TRANSMISSION	2,918	1,500	268	783	182	16	37	0	4	2,918	0		
33	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0		
34	TRANSMISSION	2,918	1,500	268	783	182	16	37	0	4	2,918	0		
35	TRANSMISSION	1,000,000	0.6392773	0.1841130	0.1800838	0.0433715	0.0034832	0.0128799	0.0000000	0.0013708	1.0000000	0.0000000		
36	TRANSMISSION	22,196	11,766	718	4,008	3,109	1,223	43	28	46	21,828	668		
37	TRANSMISSION	9,707	6,897	1,010	1,214	304	10	351	4	8	9,704	3		
38	TRANSMISSION	1,372	682	39	313	260	180	9	1	0	1,372	0		
39	TRANSMISSION	23,276	19,268	1,746	6,138	3,873	1,391	404	29	51	23,608	671		
40	TRANSMISSION	1,000,000	0.5780460	0.0030713	0.1843671	0.1872747	0.0418019	0.0121409	0.000610	0.0013326	0.9798333	0.0201667		
41	ADMINISTRATIVE & GENERAL	11,213	6,515	587	3,878	1,208	470	137	7	17	11,026	227		
42	ADMINISTRATIVE & GENERAL	1,000,000	0.5780467	0.0030838	0.1843683	0.1872749	0.0417666	0.0121749	0.0006321	0.0013107	0.9798376	0.0201724		
43	ADMINISTRATIVE & GENERAL	44,329	23,760	3,363	8,210	4,781	1,861	541	77	68	43,631	998		
44	ADMINISTRATIVE & GENERAL	1,000,000	0.5789496	0.0030669	0.1843743	0.1872682	0.0417930	0.0121694	0.0006963	0.0013371	0.9798334	0.0201666		

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

Line No.	Footnote Label	
1.	(A)	Energy at point of generation.
2.	(B)	Percent of above lines total.
3.	(C)	Total sales of energy with no adjustments for losses.
4.	(B)	
5.	(D)	Coincident peak demand at levels 1 & 2.
6.	(B)	
7.	(E)	Coincident peak demand at level 3.
8.	(B)	
9.	(F)	Noncoincident peak demand at level 4.
10.	(B)	
11.	(G)	Noncoincident peak demand at level 5.
12.	(B)	
13.	(H)	Average number of customers at levels 4 & 5.
14.	(B)	
15.	(I)	Average number of customers at level 5.
16.	(B)	
17.	(J)	Total average number of customers at all levels.
18.	(B)	
19.	(K)	Retail Jurisdiction sum of lines 2 & 3; Total All Other and Total Retail Service Allocated per Level 1 Demand Allocator.
20.	(L)	Allocated per level 1 Demand Allocator.
21.	(M)	Allocated per level 1 Energy Allocator.
22.	(B)	
23.	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24.	(B)	
25.	(O)	Allocated per Distribution O & M Demand piece.
26.	(P)	Allocated per Distribution O & M Customer piece.
28.	(B)	
29.	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30.	(B)	
31.	(R)	Allocated per Customer Assistance Customer piece excluding UPS.
32.	(S)	Allocated per Customer Assistance Energy piece excluding UPS.
34.	(B)	
40.	(T)	Allocated per Subtotal Salaries and Wages.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Explain the differences between the cost of service study approved

Type of Date Shown:

COMPANY: GULF POWER COMPANY

in the company's last rate case and that same study filed as part of Schedule E-1 in

Historical Test Year Ended ___/___/___

this rate case (e.g., classification of plant, allocation factor used for certain
plant or expenses, etc.)☒ Projected Test Year Ended 12/31/90

Prior Year Ended ___/___/___

DOCKET NO.: 891345-E1

Witness: M. T. O'Sheasy

The only difference in the cost of service study approved in the Company's last rate case and the same study filed as part of Schedule E-1 in this rate case is a reclassification of certain production O&M accounts between demand and energy.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each allocation method used for production and transmission costs, show the revenue, expense, and rate of return data indicated below for each rate schedule for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended ___/___/___
X Projected Test Year Ended 12/31/90
Prior Year Ended ___/___/___

DOCKET NO.: 891345-E1

Witness: W. T. O'Sheany

LINE NO.	DESCRIPTION	TOTAL REVENUE	RATE PER KW	RATE PER KW	RATE PER KW	RATES LP & LPT	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	REVENUES	255,580	135,996	15,454	52,969	31,713	14,709	3,790	340	587
2	EXPENSES (INCL. INC. TAXES)	194,670	107,027	10,668	39,315	23,813	10,446	2,835	196	368
3	NET OPERATING INCOME	60,910	28,969	4,786	13,674	7,900	4,263	955	144	219
4	RATE BASE	923,561	513,877	36,104	180,085	120,709	47,779	12,823	690	1,526
5	ROR - PRESENT RATES	6,604	5,640	13,260	7,190	6,540	8,920	7,450	21,680	14,350
6	ROR - INDEX	1.00	0.85	2.01	1.09	0.99	1.35	1.13	3.32	2.18
7	REVENUE REQUIREMENTS (EQUALIZED ROR)	255,580	144,029	11,529	51,131	31,815	12,894	3,612	175	395
8	REVENUE EXCESS OR DEFICIENCY (1) - (7)	0	(8,033)	3,925	1,858	(100)	1,615	178	163	192
9	REVENUE REQUIREMENTS INDEX (1) / (7)	1.00	0.94	1.34	1.04	1.00	1.14	1.05	1.94	1.49

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each allocation method used for production and transmission costs, show the revenue, expense, and rate of return data indicated below for each rate schedule for the test year.

Type of Data Shown:

Historical Test Year Ended

X Projected Test Year Ended 12/31/90

Prior Year Ended / /

DOCKET NO.: 881345-EI

Witness: M. T. O'Sheehy

COMPANY: GULF POWER COMPANY

LINE NO.	DESCRIPTION	TOTAL REVENUE	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW	RATE PER KW
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	REVENUES	281,873	153,620	15,454	87,630	30,281	14,709	3,976	287	700
2	EXPENSES (INCL. INC. TAXES)	204,890	113,846	10,668	41,192	25,104	10,446	2,907	175	412
3	NET OPERATING INCOME	77,023	39,794	4,786	16,446	10,007	4,363	1,069	112	288
4	RATE BASE	923,561	513,877	36,104	190,003	120,709	47,779	12,623	656	1,536
5	ROR - PROPOSED RATES	8.34%	7.74%	13.26%	8.70%	8.34%	8.83%	8.34%	17.02%	18.67%
6	ROR - INDEX	1.00	0.53	1.59	1.05	1.00	1.07	1.00	2.04	2.26
7	REVENUE REQUIREMENTS (EQUALIZED E-4)	281,873	150,499	12,857	86,844	30,281	14,259	3,976	194	437
8	REVENUE EXCESS OR DEFICIENCY (1) - (7)	2	(4,999)	2,697	1,294	0	454	0	93	263
9	REVENUE REQUIREMENTS INDEX (1) / (7)	1.00	0.97	1.23	1.02	1.00	1.03	1.00	1.48	1.60

RECONCILIATION OF CLASS RATE OF RETURN INDICES BETWEEN THE LAST RATE CASE TEST YEAR TO THE CURRENT CASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the rates of return and rate of return indices by class from the approved cost of service study, which reflects the Commission's adjustments to rate base and expenses and allocation of the revenue increase to rate classes, from the company's last rate case. In addition, show the class rates of return and rate of return indices for the same cost of service study at present rates using current test year data. Explain any differences greater than 5% in a given class's rate of return indices from the two cost of service studies

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E1

Witness: J. L. MASKINS

	(1)	(2)	(3)	(4)	(5)	(6)
	FINAL RATES DOCKET # 840086-E1		PRESENT RATES DOCKET # 891345-E1		INDEX DIFFERENCE * COL (4)-COL (2)	
RATE SCHEDULE	ROR%	INDEX	ROR%	INDEX		%
RS/RST	8.29	0.87	5.69	0.86	(0.01)	-0.01149
GS/GST	19.44	2.04	13.32	2.02	(0.02)	-0.00980
GSD/GSDT	9.89	1.04	7.26	1.10	0.06	0.057692 (1)
LP/LPT	11.20	1.18	6.61	1.00	(0.18)	-0.15254 (2)
PX/PXT	11.04	1.16	7.78	1.18	0.02	0.017241
OS1 & OS 11	8.12	0.85	7.45	1.13	0.28	0.329411 (3)
OS 111	26.09	2.74	21.92	3.33	0.59	0.215328 (4)
SS	..	..	14.29	2.17	NA	
TOTAL RETAIL :	9.51	1.00	6.59	1.00	0.00	

NOTE: for footnotes, see page 2 of 2.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the rates of return and rate of return indices by class from the approved cost of service study, which reflects the Commission's adjustments to rate base and expenses and allocation of the revenue increase to rate classes, from the company's last rate case. In addition, show the class rates of return and rate of return indices for the same cost of service study at present rates using current test year data. Explain any differences greater than 5% in a given class's rate of return indices from the two cost of service studies	Type of Data Shown:
COMPANY: GULF POWER COMPANY		Projected Test Year Ended 12 / 31 / 90
DOCKET NO.: 891345-E1		Witness: J. L. HASKINS

FOOTNOTES

- (1) Two changes have occurred producing the improvement in the GSD index:
 - (a) Gulf Power has experienced a significant decrease in the Jurisdictional rate of return from 9.51% to 6.59%, or 31%.
 - (b) GSD's load factor has improved twice as rapidly as the overall retail load factor between the two periods.
- (2) Two factors contributed to the decline in LP/LPT rate of return relative to the overall retail rate of return:
 - (a) The base revenue per KWH for LP/LPT decreased 13% while the base revenue for the total retail decreased 3%. This resulted in this negative change in this rate's index.
 - (b) Gulf lost a considerable amount of revenue from non-associated sales, the majority of which is energy related. Since LP/LPT is a high load factor relative to total retail, this revenue loss hit LP/LPT harder as a percent than it did overall rates. As a result, LP/LPT's rate of return was dramatically impacted more than retail's rate of return.
- (3) Two factors contributed to the increase in OSI & II's rate of return relative to the overall retail rate of return.
 - (a) The OSI & II cents/KWH increased from 6.67 cents/KWH to 8.00 cents/KWH as compared to the decrease of the retail jurisdictional cents/KWH from 3.35 cents/KWH to 3.24 cents/KWH, resulting in an increase in the OSI & II index.
 - (b) From 1984 to 1990 the demand allocator percentage fell approximately 29% for the OSI & II class. This resulted in the revenue for the class increasing dramatically. Their CP responsibility, however, has fallen significantly. These two factors produced a positive change in the relative earning index.
- (4) (a) The OSI III cents/KWH remained the same at 4.6 cents/KWH while the retail jurisdictional decreased from 3.35 cents/KWH to 3.24 cents/KWH.
- (b) Retail jurisdictional rate revenue increased 34% from 1984 to 1990 while the OSI III increased by 113%. This significant growth in OSI III coupled with the above produced a very positive change in this rate's index.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the

Type of Data Shown:

allocation of rate base components as listed below to rate schedules.

Historical Test Year Ended 12/31/80

COMPANY: GULF POWER COMPANY

X Projected Test Year Ended 12/31/80

DOCKET NO.: 891345-EI

Prior Year Ended / /

Witness: M. T. O'Sheany

RATE BASE COMPONENT (1)	TOTAL DETAIL		RATE BS		RATE GS		RATE GND		RATES LP & LPT	
	AMOUNT (2)	PERCENT (3)	AMOUNT (4)	PERCENT (5)	AMOUNT (6)	PERCENT (7)	AMOUNT (8)	PERCENT (9)	AMOUNT (10)	PERCENT (11)
DEMAND										
PRODUCTION	489,845	100.00%	262,864	53.66%	15,476	3.16%	101,940	20.81%	74,861	15.28%
TRANSMISSION	83,395	100.00%	44,805	53.73%	2,641	3.17%	17,372	20.83%	12,740	15.28%
DISTRIBUTION	224,907	100.00%	131,066	58.28%	9,046	4.02%	53,458	23.77%	24,425	10.95%
SUBTOTAL	798,147	100.00%	438,735	54.97%	27,163	3.40%	172,770	21.63%	112,226	14.06%
ENERGY										
PRODUCTION PLANT	40,810	100.00%	17,882	43.82%	1,132	2.77%	9,296	22.78%	7,724	18.93%
CUSTOMER										
METERS	12,178	100.00%	5,519	45.39%	2,694	22.12%	3,429	28.16%	124	1.02%
SERVICE DROPS	34,454	100.00%	31,108	90.29%	2,195	6.37%	1,054	3.04%	10	0.03%
CUSTOMER ACCOUNTS	11,330	100.00%	9,864	87.11%	934	8.26%	673	5.94%	40	0.35%
CUSTOMER SERVICE	7,206	100.00%	3,801	52.75%	820	12.39%	1,886	25.81%	456	6.24%
OTHER RELATED DISTRIBUTION	18,461	100.00%	6,283	34.03%	1,012	5.48%	794	4.31%	27	0.15%
SUBTOTAL	83,729	100.00%	54,775	65.41%	7,785	9.26%	7,838	9.34%	637	0.78%
TOTAL	922,664	100.00%	513,412	55.64%	36,050	3.91%	189,804	20.58%	120,607	13.07%
REVENUE RELATED	873	100.00%	466	53.38%	54	6.19%	182	20.83%	106	12.14%
DEMAND										
PRODUCTION	490,208	100.00%	263,102	53.66%	15,499	3.16%	102,038	20.81%	74,927	15.28%
TRANSMISSION	83,472	100.00%	44,846	53.73%	2,643	3.17%	17,388	20.83%	12,751	15.28%
DISTRIBUTION	225,120	100.00%	131,205	58.28%	9,060	4.02%	53,509	23.77%	24,647	10.95%
SUBTOTAL	798,800	100.00%	439,153	54.97%	27,204	3.41%	172,935	21.63%	112,325	14.06%
ENERGY										
PRODUCTION PLANT	40,848	100.00%	17,898	43.82%	1,134	2.78%	9,305	22.78%	7,731	18.93%
CUSTOMER										
METERS	12,190	100.00%	5,524	45.39%	2,698	22.13%	3,432	28.15%	124	1.02%
SERVICE DROPS	34,486	100.00%	31,136	90.29%	2,196	6.37%	1,055	3.04%	10	0.03%
CUSTOMER ACCOUNTS	11,341	100.00%	9,873	87.11%	935	8.26%	674	5.94%	40	0.35%
CUSTOMER SERVICE	7,213	100.00%	3,905	52.75%	821	12.39%	1,888	25.82%	456	6.24%
OTHER RELATED DISTRIBUTION	18,481	100.00%	6,289	34.03%	1,014	5.49%	797	4.31%	27	0.15%
SUBTOTAL	83,811	100.00%	54,827	65.41%	7,766	9.27%	7,846	9.34%	637	0.78%
TOTAL	923,559	100.00%	513,878	55.64%	36,104	3.14	190,086	20.58%	120,713	13.07%

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended ___/___/___
x Projected Test Year Ended 12/31/90Prior Year Ended ___/___/___
Witness: M. T. O'Sheasy

DOCKET NO.: 891345-EI

RATE BASE COMPONENT (1)	RATE FYT		RATE OS		RATE OS III		RATE SS	
	AMOUNT (12)	PERCENT (13)	AMOUNT (14)	PERCENT (15)	AMOUNT (16)	PERCENT (17)	AMOUNT (18)	PERCENT (19)
DEMAND								
PRODUCTION	32,675	6.67%	495	0.10%	321	0.07%	1,213	0.25%
TRANSMISSION	5,501	6.60%	81	0.10%	55	0.07%	200	0.24%
DISTRIBUTION	5,026	2.23%	1,354	0.60%	227	0.10%	85	0.04%
SUBTOTAL	43,202	5.41%	1,930	0.24%	603	0.08%	1,498	0.19%
ENERGY								
PRODUCTION PLANT	4,469	10.95%	256	0.63%	39	0.10%	13	0.03%
CUSTOMER								
METERS	12	0.10%	0	0.00%	0	0.00%	0	0.00%
SERVICE DROPS	0	0.00%	87	0.23%	0	0.00%	0	0.00%
CUSTOMER ACCOUNTS	4	0.04%	103	0.91%	10	0.09%	2	0.02%
CUSTOMER SERVICE	41	0.56%	92	1.26%	0	0.00%	10	0.14%
OTHER RELATED DISTRIBUTION	1	0.01%	10,342	94.02%	(0)	0.00%	(0)	0.00%
SUBTOTAL	58	0.07%	10,624	12.69%	10	0.01%	12	0.01%
TOTAL	47,726	5.17%	12,810	1.39%	652	0.07%	1,523	0.17%
REVENUE RELATED	48	5.50%	14	1.60%	1	0.11%	2	0.23%
DEMAND								
PRODUCTION	32,709	6.67%	496	0.10%	322	0.07%	1,215	0.25%
TRANSMISSION	5,506	6.60%	81	0.10%	55	0.07%	200	0.24%
DISTRIBUTION	5,031	2.23%	1,356	0.60%	227	0.10%	85	0.04%
SUBTOTAL	43,246	5.41%	1,933	0.24%	604	0.08%	1,500	0.19%
ENERGY								
PRODUCTION PLANT	4,472	10.95%	256	0.63%	39	0.10%	13	0.03%
CUSTOMER								
METERS	12	0.10%	0	0.00%	0	0.00%	0	0.00%
SERVICE DROPS	0	0.00%	87	0.23%	0	0.00%	0	0.00%
CUSTOMER ACCOUNTS	4	0.04%	103	0.91%	10	0.09%	2	0.02%
CUSTOMER SERVICE	41	0.56%	92	1.26%	0	0.00%	10	0.14%
OTHER RELATED DISTRIBUTION	1	0.01%	10,353	94.02%	(0)	0.00%	(0)	0.00%
SUBTOTAL	58	0.07%	10,635	12.69%	10	0.01%	12	0.01%
TOTAL	47,776	5.17%	12,824	1.39%	653	0.07%	1,525	0.17%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Date Shown:

Historical Test Year Ended ____/____/____

COMPANY: GULF POWER COMPANY

X Projected Test Year Ended 12/31/80

Prior Year Ended ____/____/____

DOCKET NO.: 891345-EI

Witness: M. T. O'Sheasy

EXPENSE COMPONENT (1)	TOTAL RETAIL		RATE IS		RATE CS		RATE GND		RATES LP & LPT	
	AMOUNT (2)	PERCENT (3)	AMOUNT (4)	PERCENT (5)	AMOUNT (6)	PERCENT (7)	AMOUNT (8)	PERCENT (9)	AMOUNT (10)	PERCENT (11)
DEMAND										
PRODUCTION	76,817	100.00%	42,302	53.87%	2,489	3.16%	16,403	20.81%	12,043	15.28%
TRANSMISSION	12,180	100.00%	6,943	53.85%	385	3.17%	2,330	20.82%	1,853	15.25%
DISTRIBUTION	26,904	100.00%	15,661	59.09%	1,095	4.13%	6,385	24.09%	2,783	10.50%
SUBTOTAL	117,471	100.00%	64,906	54.91%	3,969	3.38%	25,320	21.53%	16,679	14.20%
ENERGY										
PRODUCTION PLANT	21,682	100.00%	9,492	43.78%	603	2.78%	4,934	22.76%	4,111	18.96%
CUSTOMER										
METERS	1,648	100.00%	801	48.60%	364	22.09%	466	28.16%	17	1.03%
SERVICE DROPS	4,145	100.00%	3,714	89.60%	283	6.83%	137	3.31%	1	0.02%
CUSTOMER ACCOUNTS	15,708	100.00%	11,574	84.43%	1,131	8.25%	812	5.92%	47	0.34%
CUSTOMER SERVICE	9,741	100.00%	5,199	53.37%	1,230	12.63%	2,514	25.81%	608	6.24%
OTHER RELATED DISTRIBUTION	6,550	100.00%	3,629	55.40%	676	10.32%	418	6.38%	16	0.24%
SUBTOTAL	35,792	100.00%	24,917	69.62%	3,684	10.29%	4,345	12.14%	689	1.93%
TOTAL	174,945	100.00%	98,915	56.54%	8,256	4.72%	34,599	19.78%	21,479	12.28%
REVENUE RELATED	4,916	100.00%	2,849	57.95%	381	7.75%	983	20.00%	437	8.89%
DEMAND										
PRODUCTION	80,972	100.00%	43,324	53.75%	2,605	3.22%	16,871	20.84%	12,289	15.18%
TRANSMISSION	12,480	100.00%	6,731	53.93%	402	3.22%	2,602	20.85%	1,891	15.15%
DISTRIBUTION	27,265	100.00%	16,116	59.11%	1,146	4.20%	6,568	24.09%	2,840	10.42%
SUBTOTAL	120,717	100.00%	66,371	54.98%	4,153	3.44%	25,041	21.57%	17,019	14.10%
ENERGY										
PRODUCTION PLANT	22,247	100.00%	9,763	43.88%	631	2.84%	5,073	22.80%	4,194	18.85%
CUSTOMER										
METERS	1,702	100.00%	826	48.41%	381	22.39%	477	28.03%	18	1.06%
SERVICE DROPS	4,268	100.00%	3,820	89.50%	296	6.94%	141	3.30%	1	0.02%
CUSTOMER ACCOUNTS	14,120	100.00%	11,904	84.31%	1,183	8.38%	835	5.91%	48	0.34%
CUSTOMER SERVICE	10,035	100.00%	5,347	53.28%	1,286	12.82%	2,585	25.76%	620	6.18%
OTHER RELATED DISTRIBUTION	6,772	100.00%	3,735	55.15%	707	10.44%	430	6.35%	16	0.24%
SUBTOTAL	36,897	100.00%	25,630	69.46%	3,853	10.44%	4,468	12.11%	703	1.91%
TOTAL	179,861	100.00%	101,764	56.58%	8,637	4.80%	35,582	19.78%	21,916	12.18%

Supporting Schedules:

Recap Schedules:

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-5b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

Historical Test Year Ended / /

x Projected Test Year Ended 12/31/80

Prior Year Ended / /

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Shealy

DOCKET NO.: 891345-EI

EXPENSE COMPONENT (1)	RATE FYT		RATE OS		RATE OS III		RATE SS	
	AMOUNT (12)	PERCENT (13)	AMOUNT (14)	PERCENT (15)	AMOUNT (16)	PERCENT (17)	AMOUNT (18)	PERCENT (19)
DEMAND								
PRODUCTION	5,255	6.67%	79	0.10%	52	0.07%	192	0.24%
TRANSMISSION	795	6.84%	10	0.08%	6	0.05%	28	0.23%
DISTRIBUTION	373	1.41%	171	0.63%	24	0.09%	12	0.05%
SUBTOTAL	6,423	5.47%	260	0.22%	82	0.07%	232	0.20%
ENERGY								
PRODUCTION PLANT	2,360	10.96%	134	0.62%	21	0.10%	7	0.03%
CUSTOMER								
METERS	2	0.12%	0	0.00%	0	0.00%	0	0.00%
SERVICE DROPS	0	0.00%	10	0.24%	0	0.00%	0	0.00%
CUSTOMER ACCOUNTS	5	0.04%	124	0.90%	12	0.09%	3	0.02%
CUSTOMER SERVICE	53	0.54%	124	1.27%	0	0.00%	13	0.13%
OTHER RELATED DISTRIBUTION	0	0.00%	1,811	27.65%	(0)	0.00%	(0)	0.00%
SUBTOTAL	60	0.17%	2,069	5.75%	12	0.03%	16	0.04%
TOTAL	8,843	5.07%	2,463	1.41%	115	0.07%	255	0.15%
REVENUE RELATED	143	2.91%	90	1.99%	8	0.16%	17	0.35%
DEMAND								
PRODUCTION	5,340	6.59%	83	0.10%	54	0.07%	205	0.25%
TRANSMISSION	808	6.47%	10	0.08%	6	0.05%	30	0.24%
DISTRIBUTION	379	1.39%	177	0.63%	26	0.10%	13	0.05%
SUBTOTAL	6,527	5.41%	270	0.22%	86	0.07%	248	0.21%
ENERGY								
PRODUCTION PLANT	2,418	10.87%	139	0.62%	22	0.10%	7	0.03%
CUSTOMER								
METERS	2	0.12%	0	0.00%	0	0.00%	0	0.00%
SERVICE DROPS	0	0.00%	10	0.23%	0	0.00%	0	0.00%
CUSTOMER ACCOUNTS	5	0.04%	129	0.91%	13	0.09%	3	0.02%
CUSTOMER SERVICE	54	0.54%	129	1.29%	0	0.00%	14	0.14%
OTHER RELATED DISTRIBUTION	0	0.00%	1,884	27.82%	0	0.00%	0	0.00%
SUBTOTAL	61	0.17%	2,152	5.83%	13	0.04%	17	0.03%
TOTAL	9,006	5.01%	2,561	1.42%	123	0.07%	272	0.15%

Recap Schedules:

Supporting Schedules:

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-6a

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(8000)

Type of Data Shown:

Historical Test Year Ended ___/___/___
 X Projected Test Year Ended 12/31/80
 Prior Year Ended ___/___/___

Witness: M. T. O'Shea

SEE ATTACHMENTS

Recep Schedules:

Supporting Schedules:

2-6a FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

8-6a

PAGE 1 OF 3

RATE BASE ACCOUNT NO. AND TITLE (1)	JURISDICTIONAL RATE BASE (2)	DEMAND		CUSTOMER		EMERGENCY	
		AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
GROSS PLANT, PRODUCTION	670,450	618,877	92.31%	0	0.00%	51,573	7.69%
TRANSMISSION							
350 - LAND & LAND RIGHTS	8,984	8,984	100.00%	0	0.00%	0	0.00%
352 - STRUCTURES	2,808	2,808	100.00%	0	0.00%	0	0.00%
353 - STATION EQUIPMENT	39,311	39,311	100.00%	0	0.00%	0	0.00%
354 - TOWERS AND FIXTURES	20,849	20,849	100.00%	0	0.00%	0	0.00%
355 - POLES AND FIXTURES	18,053	18,053	100.00%	0	0.00%	0	0.00%
356 - OVERHEAD CONDUCTORS	20,277	20,277	100.00%	0	0.00%	0	0.00%
358 - UNDERGROUND CONDUCTORS	8,626	8,626	100.00%	0	0.00%	0	0.00%
359 - ROADS AND TRAILS	48	48	100.00%	0	0.00%	0	0.00%
TOTAL TRANSMISSION	118,956	118,956	100.00%	0	0.00%	0	0.00%
DISTRIBUTION							
360 - STATION LAND	1,139	1,139	100.00%	0	0.00%	0	0.00%
361 - STRUCTURES	8,018	8,018	100.00%	0	0.00%	0	0.00%
362 - STATION EQUIPMENT	73,211	73,211	100.00%	0	0.00%	0	0.00%
364 - POLES AND FIXTURES	51,325	51,325	100.00%	0	0.00%	0	0.00%
365 - OVERHEAD CONDUCTORS	63,753	63,753	83.29%	15,425	16.40%	0	0.00%
366 - UNDERGROUND CONDUIT	1,078	1,078	100.00%	0	0.00%	0	0.00%
367 - UNDERGROUND CABLE	20,414	20,414	100.00%	0	0.00%	0	0.00%
368 - LINE TRANSFORMERS	87,827	87,827	100.00%	0	0.00%	0	0.00%
369 - SERVICES	43,905	0	0.00%	43,905	100.00%	0	0.00%
370 - METERS	20,270	0	0.00%	20,270	100.00%	0	0.00%
373 - STREET LIGHTING	12,280	0	0.00%	12,280	100.00%	0	0.00%
TOTAL DISTRIBUTION	383,220	294,310	77.32%	88,910	22.68%	0	0.00%
GENERAL PLANT	102,997	68,006	66.03%	30,653	29.76%	4,336	4.21%
TOTAL GROSS PLANT	1,275,623	1,102,149	86.40%	117,565	9.22%	55,909	4.38%
ACCUMULATED DEPRECIATION, PRODUCTION	265,960	245,502	92.31%	0	0.00%	20,458	7.69%
TRANSMISSION							
350 - LAND RIGHTS	2,322	2,322	100.00%	0	0.00%	0	0.00%
352 - STRUCTURES	596	596	100.00%	0	0.00%	0	0.00%
353 - STATION EQUIPMENT	12,734	12,734	100.00%	0	0.00%	0	0.00%
354 - TOWERS AND FIXTURES	9,688	9,688	100.00%	0	0.00%	0	0.00%
355 - POLES AND FIXTURES	6,219	6,219	100.00%	0	0.00%	0	0.00%
356 - OVERHEAD CONDUCTORS	9,579	9,579	100.00%	0	0.00%	0	0.00%
358 - UNDERGROUND CONDUCTORS	235	235	100.00%	0	0.00%	0	0.00%
359 - ROADS AND TRAILS	9	9	100.00%	0	0.00%	0	0.00%
TOTAL TRANSMISSION	41,382	41,382	100.00%	0	0.00%	0	0.00%

E-6a FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

PAGE 2 OF 3

RATE BASE ACCOUNT NO. AND TITLE	JURISDICTIONAL RATE BASE	DEMAND		CUSTOMER		ENERGY	
		AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
(1)	(2)						
DISTRIBUTION							
340 - BASEMENT	135	135	100.00%	0	0.00%	0	0.00%
341 - STRUCTURES	1,529	1,529	100.00%	0	0.00%	0	0.00%
342 - STATION EQUIPMENT	17,424	17,424	100.00%	0	0.00%	0	0.00%
344 - POLES AND FITTINGS	20,096	20,096	100.00%	0	0.00%	0	0.00%
345 - OVERHEAD CONDUCTORS	21,301	17,808	83.60%	3,493	16.40%	0	0.00%
346 - UNDERGROUND CONDUIT	441	441	100.00%	0	0.00%	0	0.00%
347 - UNDERGROUND COND. &	5,216	5,216	100.00%	0	0.00%	0	0.00%
348 - LINE TRANSFORMERS	28,442	28,442	100.00%	0	0.00%	0	0.00%
349 - SERVICES	16,413	0	0.00%	16,413	100.00%	0	0.00%
370 - METERS	6,092	0	0.00%	6,092	100.00%	0	0.00%
373 - STREET LIGHTING	3,144	0	0.00%	3,144	100.00%	0	0.00%
TOTAL DISTRIBUTION	122,233	91,091	74.52%	31,142	25.48%	0	0.00%
GENERAL PLANT	25,389	15,763	62.02%	7,557	29.76%	1,069	4.21%
TOTAL ACORN. DEPRECIATION	454,964	394,736	86.76%	26,699	5.81%	21,527	4.73%
MATERIALS & SUPPLIES:							
PRODUCTION	74,416	69,692	92.31%	0	0.00%	5,724	7.69%
TRANSMISSION	1,546	1,546	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	6,740	6,214	71.10%	2,526	28.90%	0	0.00%
CUSTOMER ACCOUNTS	20	0	0.00%	20	100.00%	0	0.00%
CUSTOMER ASSISTANCE	12	0	0.00%	12	100.00%	0	0.00%
TOTAL MATERIALS & SUPPLIES	86,734	76,452	88.23%	2,558	3.02%	5,724	6.76%
WORK NOT BEARING INTEREST:							
PRODUCTION	6,010	7,394	92.31%	0	0.00%	616	7.69%
TRANSMISSION	1,261	1,261	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	5,679	4,391	77.32%	1,288	22.68%	0	0.00%
CUSTOMER ACCOUNTS	0	0	0.00%	0	100.00%	0	0.00%
CUSTOMER ASSISTANCE	0	0	0.00%	0	100.00%	0	0.00%
TOTAL WORK NOT BEARING INT.	14,950	13,046	87.26%	1,288	8.62%	616	4.12%

E-6a FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

PAGE 3 OF 3

RATE BASE ACCOUNT NO. AND TITLE (1)	JURISDICTIONAL RATE BASE (2)	DEMAND		CUSTOMER		ENERGY	
		AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
OTHER WORKING CAPITAL:							
PRODUCTION	(3,167)	(2,912)	91.93%	0	0.00%	(258)	8.05%
TRANSMISSION	(5)	(5)	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	(190)	(215)	134.00%	57	-36.06%	0	0.00%
CUSTOMER ACCOUNTS	313	0	0.00%	313	100.00%	0	0.00%
CUSTOMER ASSISTANCE	223	0	0.00%	223	100.00%	0	0.00%
REVENUE RELATED INVESTMENT	873	783	89.58%	82	9.39%	38	4.36%
TOTAL OTHER WORKING CAPITAL	(1,921)	(2,379)	123.84%	675	-35.14%	(217)	11.50%
OTHER RATE BASE ITEMS:							
PRODUCTION	4,435	4,093	92.29%	0	0.00%	342	7.71%
TRANSMISSION	116	116	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	264	166	62.88%	90	37.12%	0	0.00%
CUSTOMER ACCOUNTS	196	0	0.00%	196	100.00%	0	0.00%
CUSTOMER ASSISTANCE	123	0	0.00%	123	100.00%	0	0.00%
TOTAL OTHER RATE BASE ITEMS	5,136	4,375	85.19%	419	8.16%	342	6.66%
TOTAL RATE BASE	923,550	790,905	84.56%	83,806	9.07%	60,847	6.42%

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary

Type of Date Shown:

account (depreciation expense, operation and maintenance expense, and any other

___ Historical Test Year Ended ___/___/___

COMPANY: GULF POWER COMPANY

expense (items). The balances in the C Schedules and those used in the cost of

X Projected Test Year Ended 12/31/80

service study must be equal.

___ Prior Year Ended ___/___/___

DOCKET NO.: 881345-EI

Witness: M. T. O'Sheay

(8000)

SEE ATTACHMENTS

FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

PAGE 1 OF 4

OPERATING EXPENSE ACCOUNT NO. AND TITLE	JURISDICTIONAL OPERATING EXPENSES (1)	DEMAND AMOUNT (3)	PERCENT (4)	CUSTOMER		ENERGY	
				AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
OPERATING & MAINTENANCE: PRODUCTION	41,412	25,723	62.11%	0	0.00%	15,489	37.89%
TRANSMISSION							
560 - SUPERVISION	338	338	100.00%	0	0.00%	0	0.00%
561 - LOAD DISPATCH	441	441	100.00%	0	0.00%	0	0.00%
562 - STATION	762	762	100.00%	0	0.00%	0	0.00%
563 - OVERHEAD LINES	150	150	100.00%	0	0.00%	0	0.00%
564 - UNDERGROUND LINES	0	0	0.00%	0	0.00%	0	0.00%
566 - MISCELLANEOUS	122	122	100.00%	0	0.00%	0	0.00%
567 - RENTS	2,674	2,674	100.00%	0	0.00%	0	0.00%
568 - SUPERVISION	293	293	100.00%	0	0.00%	0	0.00%
569 - STRUCTURES	2	2	100.00%	0	0.00%	0	0.00%
570 - STATION EQUIPMENT	471	471	100.00%	0	0.00%	0	0.00%
571 - OVERHEAD LINES	988	988	100.00%	0	0.00%	0	0.00%
573 - MISCELLANEOUS	96	96	100.00%	0	0.00%	0	0.00%
TOTAL TRANSMISSION	6,337	6,337	100.00%	0	0.00%	0	0.00%
DISTRIBUTION							
580 - SUPERVISION	804	359	44.65%	445	55.35%	0	0.00%
581 - LOAD DISPATCH	206	206	100.00%	0	0.00%	0	0.00%
582 - STATION	255	255	100.00%	0	0.00%	0	0.00%
583 - OVERHEAD LINES	875	875	100.00%	0	0.00%	0	0.00%
584 - UNDERGROUND LINES	294	294	100.00%	0	0.00%	0	0.00%
585 - STREET LIGHTING	233	0	0.00%	233	100.00%	0	0.00%
586 - METER	1,438	0	0.00%	1,438	100.00%	0	0.00%
587 - CUSTOMER INSTA.	318	0	0.00%	318	100.00%	0	0.00%
588 - MISCELLANEOUS	802	359	44.76%	443	55.24%	0	0.00%
589 - RENTS	36	17	47.22%	19	52.78%	0	0.00%
590 - SUPERVISION	755	355	73.51%	200	26.49%	0	0.00%
591 - STRUCTURES	15	15	100.00%	0	0.00%	0	0.00%
592 - STATION	714	714	100.00%	0	0.00%	0	0.00%
593 - OVERHEAD	5,891	3,879	65.86%	1,812	31.84%	0	0.00%
594 - UNDERGROUND	938	938	100.00%	0	0.00%	0	0.00%
595 - LINE TRANS.	498	498	100.00%	0	0.00%	0	0.00%
596 - STREET LIGHTING	272	0	0.00%	272	100.00%	0	0.00%
597 - METERS	96	0	0.00%	96	100.00%	0	0.00%
598 - MISCELLANEOUS	108	79	73.15%	29	26.85%	0	0.00%
TOTAL DISTRIBUTION	14,348	9,043	63.03%	5,305	36.97%	0	0.00%

FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

8-6b

PAGE 2 OF 4

OPERATING EXPENSE ACCOUNT NO. AND TITLE	JURISDICTIONAL OPERATING EXPENSES (1)	(2)	DEMAND		CUSTOMER		ENERGY	
			AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
CUSTOMER ACCOUNTS	7,774		0	0.00%	7,774	100.00%	0	0.00%
CUSTOMER ASSISTANCE	8,926		0	0.00%	8,926	100.00%	0	0.00%
ADMINISTRATION & GENERAL PRODUCTION	20,776		17,718	85.28%	0	0.00%	3,058	14.72%
TRANSMISSION	1,467		1,467	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	6,796		4,363	64.20%	2,433	35.80%	0	0.00%
CUSTOMER ACCOUNTS	4,683		0	0.00%	4,683	100.00%	0	0.00%
CUSTOMER ASSISTANCE	3,011		0	0.00%	3,011	100.00%	0	0.00%
TOTAL ADMIN. & GENERAL	26,713		23,929	64.00%	10,127	27.80%	3,006	8.23%
TOTAL OPERATION & MAINT.	112,510		64,431	57.44%	29,132	25.89%	18,747	16.66%
DEPRECIATION EXPENSE PRODUCTION	24,569		22,679	92.31%	0	0.00%	1,890	7.69%
TRANSMISSION								
350 - BUDGETS	110		110	100.00%	0	0.00%	0	0.00%
352 - STRUCTURES	69		69	100.00%	0	0.00%	0	0.00%
353 - STATION EQUIP.	1,293		1,293	100.00%	0	0.00%	0	0.00%
354 - TOWERS	631		631	100.00%	0	0.00%	0	0.00%
355 - POLES	618		618	100.00%	0	0.00%	0	0.00%
356 - OVERHEAD	634		634	100.00%	0	0.00%	0	0.00%
358 - UNDERGROUND	103		103	100.00%	0	0.00%	0	0.00%
359 - ROAD & TRAILS	1		1	100.00%	0	0.00%	0	0.00%
TOTAL TRANSMISSION	3,499		3,499	100.00%	0	0.00%	0	0.00%
DISTRIBUTION								
360 - BUDGETS	0		0	0.00%	0	0.00%	0	0.00%
361 - STRUCTURES	216		216	100.00%	0	0.00%	0	0.00%
362 - STATION EQUIP.	2,048		2,048	100.00%	0	0.00%	0	0.00%
364 - POLES & FITTINGS	2,309		2,309	100.00%	0	0.00%	0	0.00%
365 - OVERHEAD COND.	2,167		1,812	83.62%	355	16.38%	0	0.00%
366 - UNDERGROUND CONDUIT	19		19	100.00%	0	0.00%	0	0.00%
367 - UNDERGROUND CONDUIT	774		774	100.00%	0	0.00%	0	0.00%
368 - LINE TRANSFORMERS	3,687		3,687	100.00%	0	0.00%	0	0.00%
369 - SERVICES	1,814		0	0.00%	1,814	100.00%	0	0.00%
370 - METERS	750		0	0.00%	750	100.00%	0	0.00%
373 - STREET LIGHTING	762		0	0.00%	762	100.00%	0	0.00%
TOTAL DISTRIBUTION	14,546		10,863	74.69%	3,681	25.31%	0	0.00%

E-03 FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

PAGE 3 OF 4

OPERATING EXPENSE ACCOUNT NO. AND TITLE	JURISDICTIONAL OPERATING EXPENSES (2)	DEMAND		CUSTOMER		ENERGY	
		AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
GENERAL:							
PRODUCTION	2,744	2,533	92.31%	0	0.00%	211	7.69%
TRANSMISSION	187	187	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	936	590	63.03%	346	36.97%	0	0.00%
CUSTOMER ACCOUNTS	698	0	0.00%	698	100.00%	0	0.00%
CUSTOMER ASSISTANCE	449	0	0.00%	449	100.00%	0	0.00%
TOTAL GENERAL	5,016	3,310	66.02%	1,493	29.78%	211	4.21%
TOTAL DEPRECIATION EXP.	47,428	40,383	84.73%	9,174	19.26%	2,101	4.41%
REAL & PERS. PROP. TXS.							
PRODUCTION	9,946	9,181	92.31%	0	0.00%	763	7.69%
TRANSMISSION	702	702	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	2,216	1,713	77.30%	503	22.70%	0	0.00%
CUSTOMER ACCOUNTS	83	0	0.00%	83	100.00%	0	0.00%
CUSTOMER ASSISTANCE	31	0	0.00%	31	100.00%	0	0.00%
TOTAL REAL & PERS. PROP TX	13,000	11,596	89.20%	619	4.73%	763	5.80%
PATROLL TAXES:							
PRODUCTION	1,668	1,724	92.29%	0	0.00%	144	7.71%
TRANSMISSION	128	128	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	836	401	63.63%	235	36.36%	0	0.00%
CUSTOMER ACCOUNTS	475	0	0.00%	475	100.00%	0	0.00%
CUSTOMER ASSISTANCE	305	0	0.00%	305	100.00%	0	0.00%
TOTAL PATROLL TAXES	3,412	2,253	66.03%	1,015	29.73%	144	4.22%

FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

1-6

PAGE 4 OF 4

OPERATING EXPENSE ACCOUNT NO. AND TITLE (1)	JURISDICTIONAL OPERATING EXPENSES (2)	DEMAND		CUSTOMER		ENERGY	
		AMOUNT (3)	PERCENT (4)	AMOUNT (5)	PERCENT (6)	AMOUNT (7)	PERCENT (8)
MISC. FRANCHISE TAXES	181	181	100.00%	0	0.00%	0	0.00%
MISCELLANEOUS TAXES: PRODUCTION	100	92	92.00%	0	0.00%	8	8.00%
TRANSMISSION	7	7	100.00%	0	0.00%	0	0.00%
DISTRIBUTION	34	21	61.76%	13	38.24%	0	0.00%
CUSTOMER ACCOUNTS	23	0	0.00%	23	100.00%	0	0.00%
CUSTOMER ASSISTANCE	16	0	0.00%	16	100.00%	0	0.00%
TOTAL MISCELLANEOUS TAXES	182	120	65.93%	54	29.67%	8	4.40%
TOTAL TAXES OTHER THAN INCOME TAXES	16,775	14,130	84.33%	1,708	10.18%	917	5.47%
TOTAL EXPENSES EXCL. REV.	176,913	119,134	67.34%	26,014	20.36%	21,765	12.30%
REVENUES RELATED	4,916	3,246	66.03%	1,105	22.48%	565	11.49%
SUBTOTAL EXPENSES	181,829	122,380	67.30%	27,119	40.41%	22,330	12.28%
AMORTIZATION OF ITC	(2,041)	(1,729)	84.71%	(222)	10.88%	(90)	4.41%
OTHER AMORTIZATION	73	66	90.41%	0	0.00%	7	9.59%
TOTAL EXPENSES	179,861	120,717	67.12%	26,897	20.51%	22,247	12.37%

Schedule E-7

SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-16a. The revenue from service charges must equal that shown on MFR Schedule E-16b. The total revenue for the retail system must equal that shown on MFR Schedule E-16b.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: M. T. O'Sheasy

(SEE ATTACHMENT)

Supporting Schedules:

Recap Schedules:

The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of ____ Prior Year Ended ____ / ____ / ____
 ____ x Projected Test Year Ended 12/31/80
 Witness: M. J. O'Shea

The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the classes must include only customer-related costs excluding costs for fixtures and poles (i.e., exclude cost for fixtures and poles). The lighting facilities must be shown on a separate line. The unit costs must include a fuel, conservation, oil basket or related surcharge. Billing units must match Schedule E-10a, E-10b, and E-10c.

LINE NO.	DESCRIPTION	TOTAL REVENUE	REVENUE	DATE	QTR	RATE	DATE	QTR	RATE	DATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
REVENUE REQUIREMENTS FUND										
SALE OF ELECTRICITY (\$000)										
1	REVENUE (NON-FUEL PORTIONS)	10,822	836	5,656	4,764	2,919	162	36	10	
2	DEMAND	93,484	9,146	41,009	25,617	11,570	436	282	532	
3	PRODUCTION	120,489	8,511	26,076	18,269	9,187	130	161	452	
4	TRANSMISSION	18,222	9,130	667	3,757	1,392	17	23	69	
5	DISTRIBUTION	43,353	23,680	2,768	10,864	4,992	981	289	98	
6	CUSTOMER	28,126	27,551	8,049	8,169	759	67	596	16	
7	DISTRIBUTION	14,879	10,647	2,339	1,322	49	3	319	0	
8	CUSTOMER ACCOUNTS	13,642	11,337	1,250	869	52	5	139	16	
9	CUSTOMER ASSISTANCE	10,698	9,667	1,660	2,750	656	50	138	0	
10	CUSTOMER (LIGHTING FACIL.)	2,374	0	0	0	0	0	2,374	0	
11	TOTAL REVENUE REQUIREMENT	249,281	131,967	15,031	32,005	31,140	14,554	3,768	334	580
BILLING UNITS (MWH)										
12	REVENUE (GMS)	3,222,374	210,261	1,727,603	1,488,337	879,677	47,312	7,329		
13	DEMAND (MWH)	-	-	8,998,879	3,187,454	1,350,263	-	-		
14	CUSTOMER	2,042,313	263,696	127,053	1,667	60	-	-		
UNITY COST										
15	REVENUE (\$/MWH)	0.31573	0.39737	0.33891	0.33074	0.33175	0.34241	0.49120		
16	CUSTOMER (\$/MWH OR ON \$/MWH)	9.07	19.15	60.45	449.91	1116.66	1.2597	0.2183		
17	CUSTOMER (LIGHTING FACIL.)	-	-	-	-	-	3.31	-		
\$/FLYING/HOURS										
18	DEMAND - PRODUCTION - \$/MWH			4.35	5.79	6.81				
19	DEMAND - TRANSMISSION - \$/MWH			0.66	0.87	1.03				
20	DEMAND - DISTRIBUTION - \$/MWH			1.83	1.45	0.73				
21	DEMAND - PRODUCTION - \$/MWH	1.82683	2.61953	1.50913	1.22909	1.04326	0.27477	2.19478		
22	DEMAND - TRANSMISSION - \$/MWH	0.27480	0.41211	0.22959	0.18564	0.15820	0.03593	0.31302		
23	DEMAND - DISTRIBUTION - \$/MWH	0.71124	1.31571	0.63465	0.30916	0.11149	0.10184	1.33715		

Supporting Schedules

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only. (Other operating revenue must be excluded).	Type of Data Shown: ____ Historical Test Year Ended ____/____/____
COMPANY: GULF POWER COMPANY	The demand unit costs must be separated into production, transmission and distribution. Calculate the unit cost under proposed rates at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. Witness: R. T. O'Sheasy	____ X ____ Projected Test Year Ended 12 / 31 / 90
DOCKET NO.: 891345-E1	If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the classes must include only customer-related costs excluding costs for fixtures and poles (i.e., exclude cost for fixtures and poles). The lighting facilities must be shown on a separate line. The unit costs must include no fuel, conservation, oil backup or related expenses. Billing units must match Schedules E-18a, E-18b, and E-18c.	____ Prior Year Ended ____/____/____

SEE ATTACHMENT

2-26 COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES (MOUL)

LINE NO.	DESCRIPTION	TOTAL	RATE	RATE	RATE	RATES	RATE	RATE	RATE	RATE	RATE	RATE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		RETAIL	MS	MS	MS	MS	MS	MS	MS	MS	MS	MS
	REVENUE REQUIREMENTS FROM											
	SALE OF ELECTRICITY (\$0000)											
1	DEMAND (SEE-FUEL PORTION)	26,455	11,612	744	6,031	4,991	2,876	165	28	0		
2	DEMAND	208,107	112,819	6,964	44,241	38,905	11,159	453	150	404		
3	PRODUCTION	134,456	72,297	6,267	27,983	20,462	8,687	136	89	333		
4	TRANSMISSION	20,607	11,106	654	4,294	3,130	1,340	19	12	90		
5	DISTRIBUTION	30,044	29,414	2,043	11,942	5,313	932	308	49	23		
6	CUSTOMER	41,211	30,051	4,379	9,288	779	67	617	14	16		
7	DISTRIBUTION	16,375	12,833	1,827	1,422	54	3	336	0	0		
8	CUSTOMER ACCOUNTS	13,992	11,728	1,165	872	54	5	141	14	3		
9	CUSTOMER ASSISTANCE	10,844	5,760	1,387	2,794	671	59	140	0	13		
10	CUSTOMER (LIGHTING FACIL.)	2,709	0	0	0	0	0	2,709	0	0		
11	TOTAL REVENUE REQUIREMENT	278,482	154,482	12,087	55,560	34,675	14,102	1,954	192	430		
	BILLING UNITS (ANNUAL)											
12	DEMAND (SEE)	3,322,374	210,301	1,727,863	1,485,337	879,677	47,312	7,329				
13	DEMAND (SEE)	-	-	5,995,879	3,187,454	1,350,363	-	-	-	-		
14	CUSTOMER	3,042,313	263,696	127,085	1,487	60	-	-	-	-		
	UNIT COST											
15	DEMAND (\$/KWH)	0.34951	0.35364	0.34904	0.33602	0.32696	0.34875	0.38204				
16	CUSTOMER (\$/COST/MS OR \$/KWH)	9.00	16.61	41.67	461.77	1116.64	1.3041	0.1910				
17	CUSTOMER (LIGHTING FACIL.)	-	-	-	-	-	3.48	-				
	\$/WIRE OR POLE											
18	DEMAND - PRODUCTION - \$/KWH			4.67	6.48	6.58						
19	DEMAND - TRANSMISSION - \$/KWH			0.72	0.99	0.99						
20	DEMAND - DISTRIBUTION - \$/KWH			2.00	1.68	0.69						
21	DEMAND - PRODUCTION - \$/KWH	2.17606	2.02823	1.51961	1.37760	1.01003	0.28745	1.21429				
22	DEMAND - TRANSMISSION - \$/KWH	0.33434	0.31087	0.24831	0.21073	0.18229	0.04016	0.16373				
23	DEMAND - DISTRIBUTION - \$/KWH	0.06333	0.09110	0.09229	0.35776	0.10592	0.45100	0.66856				

DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

Schedule E-9

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: For each rate schedule, provide a breakdown of the unit costs at present class rates of return and system proposed rate of return for the customer component by cost category. If costs for a particular category are from several primary accounts, provide numbers and data for each primary account number. If more than one cost of service study is filed and if the treatment of customer costs is different between the studies, then these schedules must be completed for each study.

COMPANY: GULF POWER COMPANY

ACCOUNT NO.: 891345-E1

Type of Data Shown:

Historical Test Year Ended ____/____/____
X Projected Test Year Ended 12/31/80
Prior Year Ended ____/____/____
Witness: M. T. O'Sheary

SEE ATTACHMENT

Supporting Schedules:

Supporting Schedules:

8-9 DETAILED BREAKDOWN OF CUSTOMER UNITY COSTS

PAGE 1 OF 24

INVESTMENT - RATE 1.5

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNITY COST (4/CUST/MONTH) (5)
INVESTMENT				
DISTRIBUTION RELATED				
NET PLANT				
ACCOUNT 345	42,452	14.38	6,092	0.1129
ACCOUNT 349	37,492	90.99	25,016	0.4635
ACCOUNT 370	12,178	48.60	5,919	0.1097
TOTAL NET PLANT	62,122	45.09	37,027	0.6861
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,763	1.05	1,713	0.0317
NET CURRENT ASSETS & LIAB.	2,763	4.52	125	0.0023
PREPAIDMENTS	2,115	4.62	102	0.0019
CLEARING ACQ & PLANT SETUP	2,103	4.28	90	0.0017
PROPERTY INSURANCE RESERVE	(6,532)	4.23	(276)	-0.0051
TOTAL WORKING CAPITAL	93,194	1.86	1,754	0.0325
CHIP & WBSI	15,308	5.71	874	0.0162
PLANT HELD FOR FUTURE USE	4,025	2.88	116	0.0021
INJURIES & DAMAGES RESERVE	(1,156)	4.50	(52)	-0.0010
TOTAL DISTRIBUTION RELATED	193,493	20.53	39,719	0.7360
CUSTOMER ACCOUNTS:				
WORKING CAPITAL				
MATERIALS & SUPPLIES	91,743	0.02	17	0.0003
NET CURRENT ASSETS & LIAB.	2,763	8.76	242	0.0045
PREPAIDMENTS	2,115	0.95	20	0.0004
CLEARING ACQ & PLANT SETUP	2,103	3.04	64	0.0012
PROPERTY INSURANCE RESERVE	(6,532)	0.95	(62)	-0.0011
TOTAL WORKING CAPITAL	93,194	0.30	281	0.0052
CHIP & WBSI	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	7.23	295	0.0055
INJURIES & DAMAGES RESERVE	(1,156)	11.16	(129)	-0.0024
TOTAL CUSTOMER ACCOUNTS	111,371	0.60	647	0.0063

E-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

PAGE 2 OF 24

INVESTMENT - RATE RS

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/NUMBER) (5)

CUSTOMER ASSISTANCE:

WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.01	6	0.0001
NET CURRENT ASSETS & LIAB.	2,763	3.94	109	0.0030
PREPAYMENTS	2,115	0.36	6	0.0001
CLEARING LOC & PLANT SETUP	2,105	1.33	28	0.0008
PROPERTY INSURANCE RESERVE	(6,332)	0.36	(25)	-0.0003
TOTAL WORKING CAPITAL	93,194	0.14	126	0.0023
UNIT & REAR	19,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,625	2.98	120	0.0022
INJURIES & DAMAGES RESERVE	(1,156)	4.58	(53)	-0.0010
TOTAL CUSTOMER ASSISTANCE	111,371	0.17	193	0.0036

OTHER

NET GENERAL PLANT	61,441	20.16	16,416	0.3640
OTHER WORKING CAP. - NET BEL	873	3.96	52	0.0010

TOTAL INVESTMENT

496,540

11.40

56,827

1.0831

PROPOSED RATE OF RETURN

6.34

INCREASE DUE TO RATE OF RETURN

0.8047

TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED CUST. COMPONENT

1.8878

EXPENSE - RATE RS

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
DISTRIBUTION				
DEPRECIATION EXPENSE				
ACCOUNT 363	2,167	14.31	310	0.1019
ACCOUNT 369	1,614	91.01	1,478	0.5427
ACCOUNT 370	750	48.53	364	0.1195
TOTAL DEPRECIATION EXP.	4,731	49.14	2,325	0.7642
OPERATIONS EXPENSE				
ACCOUNT 560 - SUPERVISION	806	35.61	287	0.0943
ACCOUNT 566 - MISC.	1,438	69.19	995	0.3271
ACCOUNT 567 - CUST. INST.	718	91.51	291	0.0957
ACCOUNT 568 - MISC.	804	35.37	286	0.0940
ACCOUNT 569 - RENTS	36	36.11	13	0.0043
TOTAL OPERATIONS	3,402	55.03	1,672	0.6193
MAINTENANCE EXPENSE				
ACCOUNT 590 - SUPERVISION	758	18.60	141	0.0463
ACCOUNT 593 - OYED. CORO.	5,691	25.97	1,478	0.4858
ACCOUNT 597 - MISC.	96	48.96	47	0.0154
ACCOUNT 598 - MISC.	108	18.32	20	0.0066
TOTAL MAINTENANCE	6,453	25.34	1,686	0.5542
PROPERTY TAXES	13,992	2.44	341	0.1121
PATROLL TAXES	3,542	4.38	157	0.0516
TOTAL DISTRIBUTION	32,360	19.72	6,381	2.0974
CUSTOMER ACCOUNTS:				
OPER. & MAINT.	7,779	84.37	6,563	2.1572
RELATED PROPERTY TAXES	13,992	0.50	70	0.0229
RELATED PATROLL TAXES	3,542	11.22	402	0.1321
TOTAL CUSTOMER ACCOUNTS	25,313	27.75	7,035	2.3124
CUSTOMER ASSISTANCE:				
OPER. & MAINT.	5,924	53.37	3,163	1.0397
RELATED PROPERTY TAXES	13,992	0.20	28	0.0092
RELATED PATROLL TAXES	3,542	4.55	163	0.0536
TOTAL CUSTOMER ASSISTANCE	23,500	14.27	3,354	1.1028

EXPENSES - RATE R/S

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)		% IN ACCT. ALLOC. TO COST. COMB. (3)		DOLLARS IN COST. COMB. (4)		MONTHLY UNIT COST (\$/COST/MONTH) (5)	
RELATED MORTG. & GENERAL:								
PROPERTY INSURANCE								
DISTRIBUTION	561		15.15		85		0.0179	
CUSTOMER ACCOUNTS	31		83.87		26		0.0088	
CUSTOMER ASSISTANCE	20		55.00		11		0.0034	
TOTAL PROPERTY INSURANCE	612		19.93		122		0.0401	
REGULATORY COMM. EXP.	1,046		11.09		116		0.0381	
MISCELLANEOUS EXPENSE	35,019		20.19		7,072		2.3245	
TOTAL RELATED A & C	36,677		19.93		7,310		2.4038	
OTHER COST. RELATED EXPENSES								
GEN. PLANT DEP. EXPENSE	9,261		20.17		1,061		0.3497	
OTHER MISC. TAXES	186		30.97		39		0.0128	
INVESTMENT TAX CREDIT	(2,347)		6.26		(147)		-0.0483	
INTEREST STRATIFICATION	(858)		4.84		(27)		-0.0088	
TOTAL OTHER EXPENSE	2,542		36.43		926		0.3044	
REVENUE TAXES - PRESENT	4,046		14.78		598		0.1966	
INCOME TAXES - PRESENT	19,971		3.06		611		0.3088	
MISC. SERVICE REVENUES	36,096		5.06		1,837		0.6009	
TOTAL EXPENSES - PRESENT	100,343		22.51		24,308		8.0163	
TOTAL PRESENT REV. REQUIREMENT							9.0694	
PROPOSED INC. TAX INCREASE	9,723		9.82		926		0.3045	
PROPOSED EXPENSE INCREASE	457		9.63		44		0.0163	
PROPOSED MISC. SERVICE REV.	93		49.67		47		0.0154	
TOTAL EXPENSES - PROPOSED	110,436		21.37		25,311		8.3156	
TOTAL PROPOSED REV. REQUIREMENT							9.8774	

8-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE OF

DESCRIPTION	DOLLARS IN ACCOUNT	% IN ACCT. ALLOC. TO COST COMP.	DOLLARS IN COST COMP.	MONTHLY UNIT COST (10/COST/MONTH)
(1)	(2)	(3)	(4)	(5)
INVESTMENT				
DISTRIBUTION RELATED				
NET PLANT				
ACCOUNT 345	42,432	1.24	520	0.2684
ACCOUNT 349	27,492	6.04	1,667	0.8390
ACCOUNT 370	12,170	22.12	2,694	1.3543
TOTAL NET PLANT	82,122	8.95	4,889	2.4577
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.25	231	0.1161
NET CURRENT ASSETS & LIAB.	2,763	0.80	22	0.0111
PREPAREMENTS	2,115	0.64	14	0.0070
CLEARING ACC & PLANT SETUP	2,105	0.67	14	0.0070
PROPERTY INSURANCE RESERVE	(6,532)	0.57	(37)	-0.0186
TOTAL WORKING CAPITAL	93,194	0.26	244	0.1237
CHIP & TMBI	15,308	0.77	118	0.0593
PLANT HELD FOR FUTURE USE	4,025	0.52	21	0.0104
INVENTORIES & DAMAGES RESERVE	(1,154)	0.78	(9)	-0.0048
TOTAL DISTRIBUTION RELATED	193,493	2.72	5,263	2.6487
CUSTOMER ACCOUNTS:				
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	2	0.0010
NET CURRENT ASSETS & LIAB.	2,763	0.87	24	0.0121
PREPAREMENTS	2,115	0.09	2	0.0010
CLEARING ACC & PLANT SETUP	2,105	0.29	6	0.0030
PROPERTY INSURANCE RESERVE	(6,532)	0.09	(6)	-0.0030
TOTAL WORKING CAPITAL	93,194	0.03	20	0.0141
CHIP & TMBI	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.72	29	0.0146
INVENTORIES & DAMAGES RESERVE	(1,154)	1.12	(13)	-0.0065
TOTAL CUSTOMER ACCOUNTS	111,371	0.04	44	0.0221

E-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

PAGE 6 OF 24

INVESTMENT - RATE OF

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (4/CUST/MONTH) (5)
CUSTOMER ASSISTANCE:				
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	1	0.0005
NET CURRENT ASSETS & LIAB.	2,763	0.94	26	0.0131
PREPAREMENTS	2,115	0.09	2	0.0010
CLEANING LOC & PLANT SETUP	2,105	0.29	6	0.0030
FREIGHT INSURANCE RESERVE	(6,832)	0.09	(6)	-0.0030
TOTAL WORKING CAPITAL	92,194	0.03	29	0.0146
CRIP & WORI	18,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.70	28	0.0141
INJURIES & DAMAGES RESERVE	(1,184)	1.04	(12)	-0.0060
TOTAL CUSTOMER ASSISTANCE	111,371	0.04	45	0.0226
OTHER				
NET GENERAL PLANT	81,441	2.99	2,403	1.2090
OTHER WORKING CAP. - NET REL.	973	1.26	11	0.0055
TOTAL INVESTMENT	499,349	1.94	7,766	3.9022
PROPOSED RATE OF RETURN				8.34
INCREASE DUE TO RATE OF RETURN				-1.4460
TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED COST. COMPONENT				2.4562

EXPENSE - RATE CB

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
DISTRIBUTION				
DEPRECIATION EXPENSE				
ACCOUNT 365	2,167	1.25	27	0.1024
ACCOUNT 369	1,814	6.06	110	0.4171
ACCOUNT 370	790	22.13	166	0.6295
TOTAL DEPRECIATION EXP.	4,771	6.40	303	1.1491
OPERATIONS EXPENSE				
ACCOUNT 560 - SUPERVISION	906	5.94	48	0.1820
ACCOUNT 564 - MEETINGS	1,438	13.84	199	0.7547
ACCOUNT 567 - CUST. INST.	318	5.66	18	0.0683
ACCOUNT 568 - MISC.	804	5.97	48	0.1820
ACCOUNT 569 - NETTS	36	5.54	2	0.0076
TOTAL OPERATIONS	3,492	9.26	315	1.1946
MAINTENANCE EXPENSE				
ACCOUNT 590 - SUPERVISION	798	3.43	26	0.0906
ACCOUNT 593 - OTHD. COND.	5,691	4.67	264	1.0087
ACCOUNT 597 - METERS	96	21.08	31	0.0796
ACCOUNT 598 - MISC.	108	3.70	4	0.0152
TOTAL MAINTENANCE	6,433	4.76	317	1.2021
PROPERTY TAXES	13,992	0.33	46	0.1744
PATROLL TAXES	3,582	0.78	28	0.1042
TOTAL DII/RELINQSTION	32,360	3.12	1,009	3.8264
CUSTOMER ACCOUNTS:				
OPER. & MAINT.	7,779	8.24	641	2.4308
RELATED PROPERTY TAXES	13,992	0.05	7	0.0265
RELATED PATROLL TAXES	3,582	1.09	39	0.1479
TOTAL CUSTOMER ACCOUNTS	25,353	2.71	687	2.6053
CUSTOMER ASSISTANCE:				
OPER. & MAINT.	5,936	12.42	748	2.8266
RELATED PROPERTY TAXES	13,992	0.05	7	0.0265
RELATED PATROLL TAXES	3,582	1.04	39	0.1441
TOTAL CUSTOMER ASSISTANCE	23,500	3.37	793	3.0073

EXPENSE - RATE GS

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
RELATED ADMIN. & GENERAL:				
PROPERTY INSURANCE				
DISTRIBUTION	561	2.16	12	0.0455
CUSTOMER ACCOUNTS	31	9.68	3	0.0114
CUSTOMER ASSISTANCE	20	15.00	3	0.0114
TOTAL PROPERTY INSURANCE	612	2.94	18	0.0683
REGULATORY CORP. EXP.	1,046	2.20	23	0.0872
MISCELLANEOUS EXPENSE	35,019	2.84	1,035	2.9250
TOTAL RELATED A & G	36,677	2.93	1,076	4.0809
OTHER COST. RELATED EXPENSES				
GEN. FLIGHT DEP. EXPENSE	5,261	2.97	156	0.5916
OTHER MISC. TAXES	186	2.69	5	0.0190
INVESTMENT TAX CREDIT	(2,347)	0.81	(19)	-0.0721
INTEREST SUBORDINATION	(556)	0.54	(3)	-0.0114
TOTAL OTHER EXPENSE	2,542	5.47	139	0.5271
REVENUE TAXES - PRESENT	4,046	3.61	146	0.5937
INCOME TAXES - PRESENT	19,971	2.20	440	1.6594
MISC. SERVICE REVENUES	36,094	0.75	270	1.0239
TOTAL REVENUES - PRESENT	100,253	3.71	4,020	15.2449
TOTAL PRESENT REV. REQUIREMENT				19.1479
PROPOSED INC. TAX INCREASE	9,723	-2.37	(230)	-0.8724
PROPOSED EXPENSE INCREASE	457	-2.41	(11)	-0.0410
PROPOSED MISC. SERVICE REV.	95	49.47	47	0.1782
TOTAL EXPENSES - PROPOSED	110,428	3.15	3,732	14.1532
TOTAL PROPOSED REV. REQUIREMENT				16.6044

2-9 DETAILED BREAKDOWN OF CUSTOMER UNITY COSTS

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INVESTMENT - RARE ORE

DESCRIPTION	DOLLARS		% IN ACCT.	DOLLARS		MONTHLY
	IN	ACCOUNT	ALLOC. TO	IN	COST COMP.	UNIT COST
(1)	(2)		CHIEF. COMP.	(4)	(5)	(\$/CWT/MONTH)
			(3)			

INVESTMENT
DISTRIBUTION RELATED

NET PLANT					
ACCOUNT 345	42,452	0.60	253	0.1432	
ACCOUNT 349	27,492	2.91	801	0.4535	
ACCOUNT 370	12,176	28.16	3,429	1.9416	
TOTAL NET PLANT	82,122	5.46	4,483	2.5362	
WORKING CAPITAL					
MATERIALS & SUPPLIES	92,743	0.23	214	0.1212	
NET CURRENT ASSETS & LIAB.	2,763	0.50	16	0.0091	
PREPAREMENTS	2,115	0.61	13	0.0074	
CLEARING ROC & PLANT SETUP	2,105	0.57	12	0.0068	
PROPERTY INSURANCE RESERVE	(6,332)	0.52	(34)	-0.0193	
TOTAL WORKING CAPITAL	93,194	0.24	221	0.1251	
CHIP & WASH	15,308	0.71	109	0.0617	
PLANT HELD FOR FUTURE USE	4,025	0.37	15	0.0085	
INJURIES & DAMAGES RESERVE	(1,156)	0.52	(6)	-0.0034	
TOTAL DISTRIBUTION RELATED	193,493	2.49	4,822	2.7301	

CUSTOMER ACCOUNTS:

WORKING CAPITAL					
MATERIALS & SUPPLIES	92,743		0.00	1	0.0006
NET CURRENT ASSETS & LIAB.	2,763		0.62	17	0.0096
PREPAREMENTS	2,115		0.05	1	0.0006
CLEARING ROC & PLANT SETUP	2,105		0.24	5	0.0026
PROPERTY INSURANCE RESERVE	(6,332)		0.06	(4)	-0.0023
TOTAL WORKING CAPITAL	93,194		0.02	20	0.0113
CHIP & WASH	15,308		0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025		0.52	21	0.0119
INJURIES & DAMAGES F-SERVE	(1,156)		0.78	(9)	-0.0051
TOTAL CUSTOMER ACCOUNTS	111,371		0.03	32	0.0181

B-6 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE ONE

DESCRIPTION	(1)	DOLLARS		IN ACCT. ALLOC. TO COST COMP.	(3)	DOLLARS		IN COST COMP.	(4)	MONTHLY UNIT COST (10/COST/UNIT)	
		IN	ACCOUNT			IN	ACCOUNT				
		(2)				(5)				(6)	

CUSTOMER ASSISTANCE:

WORKING CAPITAL											
MATERIALS & SUPPLIES		92,743		0.00		3				0.0017	
NET CURRENT ASSETS & LIAB.		2,763		1.92		53				0.0300	
PAYABLES		2,115		0.19		4				0.0023	
CLEARING ACC & PLANT SETUP		2,105		0.62		13				0.0074	
PROPERTY INSURANCE RESERVE		(6,532)		0.18		(12)				-0.0048	
TOTAL WORKING CAPITAL		99,194		0.07		61				0.0345	
CRIP & WREI		15,308		0.90		0				0.0000	
PLANT HELD FOR FUTURE USE		6,025		1.44		50				0.0328	
INJURIES & DAMAGES RESERVE		(1,154)		2.25		(26)				-0.0147	
TOTAL CUSTOMER ASSISTANCE		111,371		0.08		93				0.0027	

OTHER

NET GENERAL PLANT		81,441		3.55		2,891				1.6368	
OTHER WORKING CAP. - DIV REL		873		0.92		0				0.0045	

TOTAL INVESTMENT

		498,549		1.57		7,646				4.4390	
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PROPOSED RATE OF RETURN

										0.34	
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INCREASE DUE TO RATE OF RETURN

										0.7112	
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TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED COST. COMPONENT

										5.1502	
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EXPENSE - DATE QND

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO COST. COMP. (3)	DOLLARS IN COST. COMP. (4)	MONTHLY UNIT COST (\$/COST/MONTH) (5)
DISTRIBUTION				
DEPRECIATION EXPENSE				
ACCOUNT 345	2,167	0.60	13	0.1023
ACCOUNT 369	1,814	2.92	53	0.4171
ACCOUNT 370	790	28.13	211	1.6607
TOTAL DEPRECIATION EXP.	4,771	5.65	277	2.1802
OPERATIONS EXPENSE				
ACCOUNT 360 - SUPERVISION	806	6.82	89	0.4339
ACCOUNT 366 - MISC.	1,438	16.34	238	1.8496
ACCOUNT 367 - COST. INVT.	318	2.83	9	0.8708
ACCOUNT 368 - MISC.	804	6.72	54	0.4250
ACCOUNT 369 - MISC.	36	5.96	2	0.6157
TOTAL OPERATIONS	3,402	10.64	355	2.7941
MAINTENANCE EXPENSE				
ACCOUNT 390 - SUPERVISION	758	1.06	8	0.0630
ACCOUNT 393 - OVHD. COMD.	5,691	1.09	62	0.6886
ACCOUNT 397 - MISC.	96	28.13	27	0.2135
ACCOUNT 398 - MISC.	108	0.93	1	0.0079
TOTAL MAINTENANCE	6,433	3.67	98	0.7713
PROPERTY TAXES	13,992	0.31	43	0.3384
PAYROLL TAXES	3,582	0.56	20	0.1574
TOTAL DISTRIBUTION	31,360	2.45	793	6.2414
CUSTOMER ACCOUNTS:				
OPER. & MAINT.	7,779	5.91	460	3.6205
RELATED PROPERTY TAXES	13,992	0.04	8	0.0394
RELATED PAYROLL TAXES	3,582	0.78	28	0.2304
TOTAL CUSTOMER ACCOUNTS	25,353	1.94	493	3.6902
CUSTOMER ASSISTANCE:				
OPER. & MAINT.	5,926	25.80	1,329	12.0342
RELATED PROPERTY TAXES	13,992	0.10	14	0.1102
RELATED PAYROLL TAXES	3,582	2.21	79	0.6219
TOTAL CUSTOMER ASSISTANCE	23,500	6.90	1,422	12.7661

EXPENSE - RATE CARD

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO COST COMP. (3)	DOLLARS IN COST COMP. (4)	MONTHLY UNIT COST (10/COST/MONTH) (5)
RELATED ADMIN. & GENERAL:				
PROPERTY INSURANCE				
DISTRIBUTION	541	1.94	11	0.0046
CUSTOMER ACCOUNTS	31	6.43	2	0.0157
CUSTOMER ASSISTANCE	20	25.00	5	0.0394
TOTAL PROPERTY INSURANCE	612	2.94	18	0.1417
REMOVAL/PORT CHRG. EXP.	1,046	2.20	23	0.1210
MISCELLANEOUS EXPENSE	35,019	3.54	1,245	9.7949
TOTAL RELATED A & B	36,677	3.51	1,286	10.1216
OTHER COST. RELATED EXPENSES				
GEN. PLANT DEP. EXPENSE	5,261	3.35	187	1.4718
OTHER MISC. TAXES	196	3.76	7	0.0451
INVESTMENT TAX CREDIT	(2,347)	0.85	(20)	-0.1574
INTEREST SYNCHRONIZATION	(156)	0.72	(4)	-0.0315
TOTAL OTHER EXPENSE	2,542	6.69	170	1.3300
REVENUE TAXES - PRESENT	4,046	3.47	100	0.7871
INCOME TAXES - PRESENT	19,971	0.70	157	1.2357
MISC. SERVICE NETWORKS	34,096	0.12	45	0.3542
TOTAL EXPENSES - PRESENT	100,353	4.22	4,576	36.0159
TOTAL PRESENT REV. REQUIREMENT				40.4849
PROPOSED INC. TAX INCREASE	9,723	0.57	55	0.4291
PROPOSED EXPENSE INCREASE	457	0.64	3	0.0202
PROPOSED MISC. SERVICE REV.	95	1.05	1	0.0079
TOTAL EXPENSES - PROPOSED	110,436	3.91	4,632	36.4573
TOTAL PROPOSED REV. REQUIREMENT				41.6073

8-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATES LP & LPT

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
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INVESTMENT

DISTRIBUTION RELATED

NET PLANT				
ACCOUNT 345	42,482	0.00	2	0.0776
ACCOUNT 349	27,492	0.03	0	0.3104
ACCOUNT 370	12,178	1.02	124	4.0103
TOTAL NET PLANT	82,152	0.16	134	8.1985
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.01	6	0.2328
NET CURRENT ASSETS & LIAB.	2,763	0.04	1	0.0388
PREPAYMENTS	2,115	0.00	0	0.0000
CLEARING ACC & PLANT SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,832)	0.02	(1)	-0.0389
TOTAL WORKING CAPITAL	93,194	0.01	6	0.2328
CRIP & RESI	15,308	0.02	3	0.1164
PLANT HELD FOR FUTURE USE	4,025	0.02	1	0.0388
INJURIES & DAMAGES RESERVE	(1,154)	0.00	0	0.0000
TOTAL DISTRIBUTION RELATED	103,493	0.07	144	5.5664

CUSTOMER ACCOUNTS:

WORKING CAPITAL

MATERIALS & SUPPLIES	92,743	0.00	0	0.0000
NET CURRENT ASSETS & LIAB.	2,763	0.04	1	0.0388
PREPAYMENTS	2,115	0.00	0	0.0000
CLEARING ACC & PLANT SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,832)	0.00	0	0.0000
TOTAL WORKING CAPITAL	93,194	0.00	1	0.0388
CRIP & RESI	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.02	1	0.0388
INJURIES & DAMAGES RESERVE	(1,154)	0.00	(1)	-0.0388
TOTAL CUSTOMER ACCOUNTS	113,371	0.00	1	0.0388

8-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATES LP & LPT

DESCRIPTION	(1)	DOLLARS IN ACCOUNT	(2)	% LIQ ACCT. ALLOC. TO COST. COMP.	(3)	DOLLARS IN COST. COMP.	(4)	MONTHLY UNIT COST (16/COST/MONTH)	(5)
CUSTOMER ASSISTANCE:									
WORKING CAPITAL									
MATERIALS & SUPPLIES		92,743		0.00		1		0.0308	
NET CURRENT ASSETS & LIAB.		2,763		0.47		13		0.5043	
PREPAIDMENTS		2,115		0.08		1		0.0308	
CLAIMING AOC & PLANT SETUP		2,108		0.14		3		0.1164	
PROPERTY INSURANCE RESERVE		(6,332)		0.08		(3)		-0.1164	
TOTAL WORKING CAPITAL		92,194		0.02		19		0.5819	
CRIP & REEL		15,308		0.00		0		0.0000	
PLANT HELD FOR FUTURE USE		6,029		0.38		14		3.5431	
MATERIALS & DAMAGES RESERVE		(1,154)		0.32		(6)		-0.2328	
TOTAL CUSTOMER ASSISTANCE		111,371		0.02		23		0.6923	
OTHER									
NET GENERAL PLANT		81,441		0.60		489		18.9686	
OTHER WORKING CAP. - REV REL		873		0.00		0		0.0000	
TOTAL INVESTMENT		490,549		0.13		637		28.4890	
PROPOSED RATE OF RETURN								8.24	
INCREASE DUE TO RATE OF RETURN								6.9910	
TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED COST. COMPONENT								32.4800	

EXPENSE - RATED LP & LPT

DISTRIBUTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
DISTRIBUTION EXPENSE				
ACCOUNT 343	2,167	0.00	0	0.0000
ACCOUNT 348	1,814	0.00	0	0.0000
ACCOUNT 370	750	1.07	8	4.7421
TOTAL DISTRIBUTION EXP.	4,731	0.17	8	4.7421
OPERATIONS EXPENSE				
ACCOUNT 540 - SUPERVISION	806	0.37	3	1.7783
ACCOUNT 544 - METERS	1,438	0.56	8	4.7421
ACCOUNT 547 - COST. INST.	318	0.00	0	0.0000
ACCOUNT 548 - MISC.	804	0.37	3	1.7783
ACCOUNT 549 - NETS	36	0.00	0	0.0000
TOTAL OPERATIONS	3,402	0.61	14	8.2909
MAINTENANCE EXPENSE				
ACCOUNT 590 - SUPERVISION	750	0.00	0	0.0000
ACCOUNT 593 - OPER. COR.	5,681	0.02	1	0.5428
ACCOUNT 597 - METERS	96	1.04	1	0.5928
ACCOUNT 598 - MISC.	108	0.00	0	0.0000
TOTAL MAINTENANCE	6,433	0.07	2	1.1855
PROPERTY TAXES	13,942	0.01	1	0.5928
PATROLL TAXES	3,542	0.03	1	0.5928
TOTAL DISTRIBUTION	32,360	0.09	26	19.4120
CUSTOMER ACCOUNTS:				
OPER. & MAINT.	7,779	0.35	27	16.0047
RELATED PROPERTY TAXES	13,992	0.00	0	0.0000
RELATED PATROLL TAXES	3,542	0.06	2	1.1855
TOTAL CUSTOMER ACCOUNTS	25,313	0.11	29	17.1903
CUSTOMER ASSISTANCE:				
OPER. & MAINT.	5,926	6.24	370	219.3242
RELATED PROPERTY TAXES	13,992	0.02	3	1.7783
RELATED PATROLL TAXES	3,542	0.53	19	11.2426
TOTAL CUSTOMER ASSISTANCE	23,500	1.67	392	232.3451

EXPENSE - RATES LP & LPT

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO COST. COMP. (3)	DOLLARS IN COST COMP. (4)	MONTHLY UNIT COST (\$/COST/ROOF) (5)
RELATED ADMIN. & GENERAL:				
PROPERTY INSURANCE				
DISTRIBUTION	541	0.00	0	0.0000
CUSTOMER ACCOUNTS	31	0.00	0	0.0000
CUSTOMER ASSISTANCE	20	0.00	1	0.0000
TOTAL PROPERTY INSURANCE	612	0.15	1	0.0000
REGULATORY COM. EXP.	1,046	0.29	3	1.7000
MISCELLANEOUS EXPENSE	25,019	0.60	210	124.4013
TOTAL RELATED A & G	26,677	0.58	214	126.0524
OTHER COST. RELATED EXPENSES				
GEN. PLANT DEP. REVENUE	5,261	0.59	31	18.3750
OTHER MISC. TAXES	106	0.04	1	0.0000
INVESTMENT TAX CREDIT	(2,347)	0.04	(1)	-0.0000
INTEREST STERILIZATION	(358)	0.00	0	0.0000
TOTAL OTHER EXPENSES	2,942	1.22	31	18.3750
REVENUE TAXES - PRESENT	4,046	0.25	10	5.9277
INCOME TAXES - PRESENT	19,171	0.64	12	7.1132
MISC. SERVICE REVENUES	36,096	0.00	0	0.0000
TOTAL EXPENSES - PRESENT	106,353	0.66	714	413.2363
TOTAL PRESENT REV. REQUIREMENT				448.7233
PROPOSED INC. TAX INCREASE	9,723	0.07	7	4.2179
PROPOSED EXPENSE INCREASE	437	0.00	0	0.1000
PROPOSED MISC. SERVICE REV.	95	0.00	0	0.0000
TOTAL EXPENSES - PROPOSED	110,430	0.61	721	437.6524
TOTAL PROPOSED REV. REQUIREMENT				460.1323

8-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE PAY

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
INVESTMENT				
DISTRIBUTION RELATED				
NET PLANT				
ACCOUNT 345	42,482	0.00	0	0.0000
ACCOUNT 349	27,492	0.00	0	0.0000
ACCOUNT 370	12,178	0.10	12	17.8447
TOTAL NET PLANT	82,152	0.01	12	17.8447
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	1	1.4871
NET CURRENT ASSETS & LIAB.	2,763	0.00	0	0.0000
PREPAYMENTS	2,115	0.00	0	0.0000
CLEARING ACC & PLANT SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,532)	0.00	0	0.0000
TOTAL WORKING CAPITAL	93,194	0.00	1	1.4871
CHIP & WASH	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.00	0	0.0000
INJURIES & DAMAGES RESERVE	(1,154)	0.00	0	0.0000
TOTAL DISTRIBUTION RELATED	193,493	0.01	13	19.3317
CUSTOMER ACCOUNTS:				
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	0	0.0000
NET CURRENT ASSETS & LIAB.	2,763	0.00	0	0.0000
PREPAYMENTS	2,115	0.00	0	0.0000
CLEARING ACC & PLANT SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,532)	0.00	0	0.0000
TOTAL WORKING CAPITAL	93,194	0.00	0	0.0000
CHIP & WASH	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.00	0	0.0000
INJURIES & DAMAGES RESERVE	(1,154)	0.00	0	0.0000
TOTAL CUSTOMER ACCOUNTS	111,371	0.00	0	0.0000

8-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE FYT

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/ANNUAL) (5)
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CUSTOMER ASSISTANCE:

WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	1	1.4871
NET CURRENT ASSETS & LIAB.	2,763	0.04	1	1.4871
PREPAREDNESS	2,115	0.00	0	0.0000
CLEANING ACC & FLAME SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,932)	0.00	0	0.0000
TOTAL WORKING CAPITAL	93,194	0.00	2	2.9741
CASH & EQUI	15,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,023	0.02	1	1.4871
INSTRINS & DAMAGES RESERVE	(1,156)	0.00	(1)	-1.4871
TOTAL CUSTOMER ASSISTANCE	111,371	0.00	2	2.9741
OTHER				
NET GENERAL PLANT	81,441	0.05	43	43.9434
OTHER WORKING CAP. - NET REL	873	0.00	0	0.0000

TOTAL INVESTMENT

496,549

0.01

50

84.2500

PROPOSED RATE OF RETURN

8.34

INCREASE DUE TO RATE OF RETURN

-5.6300

TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED COST. COMPONENT

80.6200

EXPENSE - RATE PER

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/PERIOD) (5)
DISTRIBUTION				
ACCOUNT 345	2,167	0.00	0	0.0000
ACCOUNT 349	1,614	0.00	0	0.0000
ACCOUNT 370	750	0.13	1	16.6667
TOTAL DISTRIBUTION MAP	4,731	0.02	1	16.6667
OPERATIONS EXPENSE				
ACCOUNT 380 - SUPERVISION	804	0.00	0	0.0000
ACCOUNT 386 - METERS	1,438	0.07	1	16.6667
ACCOUNT 387 - CUST. INST.	318	0.00	0	0.0000
ACCOUNT 388 - MISC.	804	0.00	0	0.0000
ACCOUNT 389 - REPTS	36	0.00	0	0.0000
TOTAL OPERATIONS	3,402	0.03	1	16.6667
MAINTENANCE EXPENSE				
ACCOUNT 390 - SUPERVISION	758	0.00	0	0.0000
ACCOUNT 393 - OWED. COND.	5,691	0.00	0	0.0000
ACCOUNT 397 - METERS	96	0.00	0	0.0000
ACCOUNT 398 - MISC.	108	0.00	0	0.0000
TOTAL MAINTENANCE	6,653	0.00	0	0.0000
PROPERTY TAXES	13,992	0.00	0	0.0000
PATROLL TAXES	3,582	0.00	0	0.0000
TOTAL DISTRIBUTION	32,360	0.01	2	33.3333
CUSTOMER ACCOUNTS:				
OVER. & MAINT.	7,779	0.04	3	50.0000
RELATED PROPERTY TAXES	13,992	0.00	0	0.0000
RELATED PATROLL TAXES	3,582	0.00	0	0.0000
TOTAL CUSTOMER ACCOUNTS	25,353	0.01	3	50.0000
CUSTOMER ASSISTANCE:				
OVER. & MAINT.	5,926	0.34	33	150.0000
RELATED PROPERTY TAXES	13,992	0.00	0	0.0000
RELATED PATROLL TAXES	3,582	0.06	2	23.3333
TOTAL CUSTOMER ASSISTANCE	23,500	0.15	35	183.3333

EXPENSE - RATE FYT

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/UNIT) (5)
RELATED MISC. & GENERAL:				
PROPERTY INSURANCE				
DISTRIBUTION	561	0.00	0	0.0000
CUSTOMER ACCOUNTS	31	0.00	0	0.0000
CUSTOMER ASSISTANCE	20	0.00	0	0.0000
TOTAL PROPERTY INSURANCE	612	0.00	0	0.0000
REGISTRATION COM. EXP.	1,046	0.00	0	0.0000
MISCELLANEOUS EXPENSE	35,019	0.05	18	300.0000
TOTAL RELATED A & G	36,677	0.05	18	300.0000
OTHER CUST. RELATED EXPENSES				
GEN. FLIGHT DEP. EXPENSE	5,261	0.04	2	33.3333
OTHER MISC. VALUES	186	0.00	0	0.0000
INVESTMENT TAX CREDIT	(2,347)	0.00	0	0.0000
INVESTMENT SYNERGIZATION	(358)	0.00	0	0.0000
TOTAL OTHER EXPENSE	2,542	0.02	2	33.3333
REVENUE TAXES - PRESENT	4,046	0.03	1	16.6667
INCOME TAXES - PRESENT	19,871	0.01	1	16.6667
MISC. SERVICE REVENUES	36,096	0.00	0	0.0067
TOTAL REVENUES - PRESENT	100,153	0.04	62	1033.3267
TOTAL PRESENT REV. REQUIREMENT				1119.5767
PROPOSED INC. TAX INCREASE	9,723	0.00	0	-3.3968
PROPOSED EXPENSE INCREASE	457	0.00	0	-0.1587
PROPOSED MISC. SERVICE REV.	95	0.00	0	0.0008
TOTAL EXPENSES - PROPOSED	110,430	0.05	62	1029.7693
TOTAL PROPOSED REV. REQUIREMENT				1110.3894

E-9 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE 88

DESCRIPTION	(1)	DOLLARS IN ACCOUNT	(2)	% IN ACCT. ALLOEC. TO CONF. CORP.	(3)	DOLLARS IN CONF. CORP.	(4)	PERCENT UNIT COST (\$/CONF. CORP.)	(5)
INVESTMENT									
DISTRIBUTION RELATED									
NET PLANT									
ACCOUNT 345		42,452		0.00		0		0.0000	
ACCOUNT 349		27,462		0.00		0		0.0000	
ACCOUNT 370		12,170		0.00		0		0.0000	
TOTAL NET PLANT		82,122		0.00		0		0.0001	
WORKING CAPITAL									
MATERIALS & SUPPLIES		52,743		0.00		0		0.0000	
NET CURRENT ASSETS & LIAB.		2,763		0.00		0		0.0000	
PREPAIDMENTS		2,115		0.00		0		0.0000	
CLEARING ACCOUNTS		2,105		0.00		0		0.0000	
PROPERTY INSURANCE RESERVE		(6,332)		0.00		0		0.0000	
TOTAL WORKING CAPITAL		53,194		0.00		0		0.0000	
CRIP & M&M		15,308		0.00		0		0.0000	
PLANT HELD FOR FUTURE USE		4,025		0.00		0		0.0000	
INJURIES & DAMAGES RESERVE		(1,156)		0.00		0		0.0000	
TOTAL DISTRIBUTION RELATED		193,493		0.00		0		0.0001	
CUSTOMER ACCOUNTS:									
WORKING CAPITAL									
MATERIALS & SUPPLIES		92,743		0.00		0		0.0000	
NET CURRENT ASSETS & LIAB.		2,763		0.00		0		0.0000	
PREPAIDMENTS		2,115		0.00		0		0.0000	
CLEARING ACC & PLANT SETUP		2,105		0.00		0		0.0000	
PROPERTY INSURANCE RESERVE		(6,332)		0.00		0		0.0000	
TOTAL WORKING CAPITAL		93,194		0.00		0		0.0000	
CRIP & M&M		15,308		0.00		0		0.0000	
PLANT HELD FOR FUTURE USE		4,025		0.00		0		0.0000	
INJURIES & DAMAGES RESERVE		(1,156)		0.00		0		0.0000	
TOTAL CUSTOMER ACCOUNTS		111,371		0.00		0		0.0000	

2-6 DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS

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INVESTMENT - RATE 8%

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (\$/CUST/MONTH) (5)
CUSTOMER ASSISTANCE:				
WORKING CAPITAL				
MATERIALS & SUPPLIES	92,743	0.00	0	0.0000
NET CURRENT ASSETS & LIAB.	2,763	0.00	0	0.0000
PREPAIDMENTS	2,115	0.00	0	0.0000
CLAIMING ACQ & PLANT SETUP	2,105	0.00	0	0.0000
PROPERTY INSURANCE RESERVE	(6,332)	0.00	0	0.0000
TOTAL WORKING CAPITAL	93,194	0.00	0	0.0000
CASH & RESV	13,308	0.00	0	0.0000
PLANT HELD FOR FUTURE USE	4,025	0.00	0	0.0000
INVENTORIES & DAMAGES RESERVE	(1,156)	0.00	0	0.0000
TOTAL CUSTOMER ASSISTANCE	111,371	0.00	0	0.0000
OTHER				
NET GENERAL PLANT	91,441	0.01	12	35.8762
OTHER WORKING CAP. - REV NEL	873	0.00	0	0.0000
TOTAL INVESTMENT	496,549	0.00	12	41.6667
PROPOSED RATE OF RETURN				8.34
INCREASE DUE TO RATE OF RETURN				-20.6165
TOTAL PROPOSED REVENUE REQUIREMENT FROM INVESTMENT RELATED CUST. COMPONENT				20.6500

EXPENSE - RATE \$5

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	% IN ACCT. ALLOC. TO CUST. COMP. (3)	DOLLARS IN CUST. COMP. (4)	MONTHLY UNIT COST (5/CUST/MONTH) (5)
DISTRIBUTION				
DEPRECIATION EXPENSE				
ACCOUNT 343	2,167	0.00	0	0.0000
ACCOUNT 349	1,814	0.00	0	0.0000
ACCOUNT 370	750	0.00	0	0.0000
TOTAL DEPRECIATION EXP.	4,731	0.00	0	0.0000
OPERATIONS EXPENSE				
ACCOUNT 500 - SUPERVISION	806	0.00	0	0.0000
ACCOUNT 504 - METERS	1,438	0.00	0	0.0000
ACCOUNT 507 - COST. IMPT.	318	0.00	0	0.0000
ACCOUNT 508 - MISC.	604	0.00	0	0.0000
ACCOUNT 509 - REPTS	36	0.00	0	0.0000
TOTAL OPERATIONS	3,402	0.00	0	0.0000
MAINTENANCE EXPENSE				
ACCOUNT 590 - SUPERVISION	750	0.00	0	0.0000
ACCOUNT 593 - OVED. COMD.	5,691	0.00	0	0.0000
ACCOUNT 597 - METERS	84	0.00	0	0.0000
ACCOUNT 598 - MISC.	108	0.00	0	0.0000
TOTAL MAINTENANCE	6,633	0.00	0	0.0000
PROPERTY TAXES	13,992	0.00	0	0.0000
PAYROLL TAXES	3,562	0.00	0	0.0000
TOTAL DISTRIBUTION	32,360	0.00	0	0.0000
CUSTOMER ACCOUNTS:				
OVER. & MAINT.	7,779	0.03	2	41.6667
RELATED PROPERTY TAXES	13,992	0.00	0	0.0000
RELATED PAYROLL TAXES	3,562	0.00	0	0.0000
TOTAL CUSTOMER ACCOUNTS	25,333	0.03	2	41.6667
CUSTOMER ASSISTANCE:				
OVER. & MAINT.	5,926	0.13	6	166.6667
RELATED PROPERTY TAXES	13,992	0.00	0	0.0000
RELATED PAYROLL TAXES	3,562	0.00	0	0.0000
TOTAL CUSTOMER ASSISTANCE	23,500	0.03	6	166.6667

EXPENSE - RATE 88

DESCRIPTION (1)	DOLLARS IN ACCOUNT (2)	\$ IN ACCT. ALLAC. TO COST. COMP. (3)	DOLLARS IN COST. COMP. (4)	MONTHLY UNIT COST (\$/COST/REVENUE) (5)
RELATED MORTG. & GENERAL: PROPERTY INSURANCE				
DISTRIBUTION	541	0.00	0	0.0000
CUSTOMER ACCOUNTS	31	0.00	0	0.0000
CUSTOMER ASSISTANCE	20	0.00	0	0.0000
TOTAL PROPERTY INSURANCE	612	0.00	0	0.0000
RECONSTRUCTION CORR. EXP.	1,046	0.00	0	0.0000
MISCELLANEOUS EXPENSES	35,019	0.01	5	104.1667
TOTAL RELATED A & G	36,677	0.01	5	104.1667
OTHER COST. RELATED EXPENSES				
GEN. PLANT DEP. EXPENSE	5,241	0.02	1	20.8333
OTHER MISC. TAXES	186	0.00	0	0.0000
INVESTMENT TAX CREDIT	(2,347)	0.00	0	0.0000
INTEREST STIPENDIATION	(556)	0.00	0	0.0000
TOTAL OTHER EXPENSE	2,542	0.04	1	20.8333
REVENUE TAXES - PRESENT	4,046	0.02	1	20.8333
INCOME TAXES - PRESENT	19,971	0.00	0	0.0000
MISC. SERVICE REVENUES	34,096	0.00	0	0.0000
TOTAL EXPENSES - PRESENT	109,383	0.02	17	254.1583
TOTAL FUTURE REV. REQUIREMENT				268.8250
PROPOSED INC. TAX INCREASE	9,723	-0.01	(1)	-12.5994
PROPOSED EXPENSE INCREASE	457	0.00	0	-0.5904
PROPOSED MISC. SERVICE REV.	93	0.00	0	0.0010
TOTAL EXPENSES - PROPOSED	118,438	0.01	16	341.0075
TOTAL PROPOSED REV. REQUIREMENT				361.8575

Schedule E-10 DEVELOPMENT OF SERVICE CHARGES

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Type of Data Shown:
COMPANY: GULF POWER COMPANY	Provide the calculation of the current cost of providing the services listed in Schedule E-17b. At a minimum, this documentation should include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service. Also provide a short narrative on the tasks involved in performing the service.	Projected Test Year Ended 12 / 31 / 90
DOCKET NO.: 891345-E1		Witness: J. L. Maskins

SEE ATTACHED SHEETS

Supporting Schedules: Recap Schedules:

INITIAL CONNECT

LABOR

Customer Service:

Local office cost to establish service	\$8.78
Local office cost to final service	<u>3.51</u>
TOTAL	\$12.29

Disconnect:

Initial meter set and remove	4.96
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TRANSPORTATION COST

Initial Meter Set and Remove	.90
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COMPUTER SERVICE

Data processing cost to establish service	.82
Data processing cost to final service	<u>.82</u>

TOTAL INITIAL CONNECT COST

\$19.79

Notes:

Cost includes cost of termination of service.

Local office cost to establish service 2 1/2 times cost to final service.

NORMAL RECONNECT

LABOR

Customer Service:	
Local office cost to establish service	\$3.51
Local office cost to final service	<u>3.51</u>
TOTAL	\$7.02
Connect and Disconnect:	
Initial meter set and remove	4.96

TRANSPORTATION COST

Initial meter set and remove	.90
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COMPUTER SERVICE

Data processing cost to establish service	.82
Data processing cost to final service	<u>.82</u>

<u>TOTAL NORMAL RECONNECT COST</u>	<u>\$14.52</u>
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VIOLATION RECONNECT

LABOR

Customer Service:

Local office cost to disconnect service	\$3.51
Local office cost to reconnect service	<u>3.51</u>
TOTAL	\$7.02

Connect and Disconnect:

Non-pay set and remove	7.90
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TRANSPORTATION COST

Non-pay set and remove	1.06
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COMPUTER SERVICE

Data processing cost to disconnect service	.82
Data processing cost to reconnect service	<u>.82</u>

TOTAL VIOLATION RECONNECT COST

\$17.62

TEMPORARY SERVICE CHARGE

(1) Administrative Labor (including fringe benefits)

\$3.51 Accounting Cost/Order x 2.5 \$ 8.78

(2) Other Labor (including fringe benefits)

Install		.662 crew hrs	
Remove		.250 crew hrs	
\$44.10/hr	x	.912 hrs	<u>\$40.22</u>

TOTAL LABOR \$49.00

Transportation:
.22 hrs/transaction @ \$18.24/hr x 2 8.03

Computer Charges (.82 x 2) 1.64

TOTAL TEMPORARY SERVICE COST \$58.57

CURRENT DIVERSION INVESTIGATION COST

I.	Labor Cost		
	Meter Reader	3 min @ *15.16/hr	= \$.76
	Customer Assistant	30 min @ *12.60/hr	= 6.30
	Connect & Disconnect	30 min @ *15.51/hr	= 7.76
	Investigator	100 min @ *16.20/hr	= 27.00
	Supervision	9 min @ *25.92/hr	= 3.89
	TOTAL LABOR		<u>\$45.71</u>
II.	Transportation Cost		
	Investigator	10 miles @ .33/mile	= \$3.30
	Connect & Disconnect	10 miles @ .33/mile	= 3.30
	TOTAL TRANSPORTATION		<u>\$6.60</u>
III.	Other Costs		
	Photographs	2 photos @ 1.00 ea	= \$2.00
	Mobile Phone	1.42 perday x 3	.47
	Computer Cost		.24
	TOTAL OTHER		<u>\$2.71</u>
	TOTAL COST		<u>\$55.02</u>

* Includes 29.62% for employee benefits. All figures quoted are based on March 1988 cost.

COLLECTION FEE

Labor	\$41,381	
Auto	4,333	
Other	<u>846</u>	
(1) TOTAL	\$46,560	Y-T-D 1988

(2) Notices sent to field ÷ 8,846 Y-T-D 1988

Cost per notice \$ 5.26

Notes:

- (1) Collection costs from Pensacola location Y-T-D August, 1988 from Dist. No. 034-903-110. The labor portion increased by 29.62% for fringe benefits.
- (2) Y-T-D August, 1988 totals from monthly Collection Activity Report which reflects No. of collection notices worked.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION : Provide a schedule which shows the company proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-16b or if the increase from sales of electricity does not equal that shown on Schedule E-16a, provide an explanation.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J.L. HASKINS

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	
RATE CLASS	PRESENT		PROPOSED INCREASE TO REVENUE	INCREASE FROM SERVICE CHARGES	PROPOSED INCREASE AFTER ADJUSTMENTS	INCREASE IN UNBILLED	ADJUSTED REVENUE RATE DESIGN TARGET INCREASE	COMPANY PROPOSED	
	ROR%	INDEX						ROR%	INDEX
RS/RST	5.69	0.86	\$17,538,000	\$46,921	\$17,491,079	\$39,795	\$17,451,284	7.79	0.93
GS/GST	13.32	2.02	0	47,031	(\$47,031)	(144)	(\$46,887)	13.32	1.60
GSD/GSDT	7.26	1.10	4,642,000	1,385	\$4,640,615	10,441	\$4,630,174	8.76	1.05
LP/LPT	6.61	1.00	3,397,000	0	\$3,397,000	9,490	\$3,387,510	8.34	1.00
PX/PXT	7.78	1.18	469,000	0	\$469,000	0	\$469,000	8.34	1.00
OSI & OSII	7.45	1.13	186,000	0	\$186,000	592	\$185,408	8.34	1.00
OSIII	21.92	3.33	(\$3,000)	0	(\$53,000)	(157)	(\$52,843)	16.97	2.03
SS	14.29	2.17	116,000	0	\$116,000	0	\$116,000	18.94	2.27
TOTAL RETAIL :	6.59	1.00	\$26,295,000	\$95,337	\$26,199,663	\$60,017	\$26,139,646	8.34	1.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted in this proceeding should also be provided. Average number of customers and annual MWH should be in agreement with the company's forecast in Schedules E-19a and E-19c, respectively.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-EI

Witness: M. T. O'Sheasy

Rate Schedule	(1) Annual Sales MWH	(2) Unbilled MWH	(3) Total Sales MWH	(4) Output to Line MWH*	(5) Class NCP KW*	(6) CP Winter KW*	(7) CP Summer KW*	(8) Average 12 CP KW*	(9) Average Demand KW*	(10) 12 CP & 1/13 Wtd Avg Dem*
RS	3,322,374	8,264	3,330,638	3,606,997	985,282	880,778	882,508	702,682	411,758	680,303
GS	210,381	671	211,052	228,563	71,492	39,307	62,543	41,364	26,092	40,189
GS-D	1,727,884	3,826	1,731,710	1,874,960	404,572	239,980	379,733	272,424	214,037	267,932
LP/LPT	1,485,338	3,154	1,488,492	1,557,679	198,512	207,843	236,538	200,029	177,817	198,320
PXT	879,877	0	879,877	901,059	0	100,823	120,326	95,023	102,861	95,626
OS	47,312	137	47,449	51,386	13,097	0	0	1,325	5,866	1,674
OS-III	7,330	30	7,360	7,971	1,939	731	817	855	910	859
SS	2,914	0	2,914	2,993	1,144	0	0	3,255	342	3,031
Total Retail	7,683,410	16,082	7,699,492	8,231,608	1,676,038	1,469,462	1,682,465	1,316,956	939,683	1,287,934
Wholesale **	268,832	0	268,832	275,304	0	42,722	60,719	44,765	31,427	43,739
Total System **	7,952,242	16,082	7,968,324	8,506,912	1,676,038	1,512,184	1,743,184	1,361,721	971,110	1,331,673

* At Generation

** Includes Interdepartmental

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-EI

EXPLANATION:

Derive each allocation factor used in the cost of service study. Provide supporting data and any worksheets used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Historic Test Year Ended 1/1/80

☒ Projected Test Year Ended 12/31/80

Prior Year Ended

Witness: M. T. O'Sheasy

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

Demand Related

Demand allocators are developed for each respective level. Levels 1 and 2 are identical since Gulf does not make any sales at Level 1. This allocator and the Level 3 demand allocator are calculated by the 12-MCP method. Levels 4 and 5 are based on the annual non-coincident peak demands for each respective rate class.

The numeric designations refer to the following voltage levels:

Level	Description	Voltage (KV)
1	Production	
2	Transmission Step-Up Substations Transmission Lines	115/230
	Transmission Substations maintaining integrity of the transmission grid	115/230 to 48
	Subtransmission Lines	48
3	Transmission and Distribution Substations making a transformation from transmission voltage to distribution voltage	115/230 to 12 and 48 to 12
4	Primary Distribution Lines	Less than 22
5	Secondary Distribution (line transformers)	

Production level costs are allocated first to jurisdiction on a Level 1 12-MCP allocator. The retail jurisdiction resultant is then divided into two pieces: one piece which is 12/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 12-MCP allocator while the remaining piece which is 1/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 Energy Allocator.

Mr. Kilgore provides the 12-MCP demands for each rate class by level and also provides the total system losses. The load flow process, as described in Mr. O'Sheasy's testimony, internally calculates the 12-MCP demand allocators by rate and level adjusted for losses.

Demand levels 4 and 5 are allocated on the annual non-coincident peak demands (MCP). The MCP demands are provided by Mr. Kilgore, and the loss factors developed in the 12-MCP load balance are used to adjust for losses. Worksheets for all the demand and energy allocators are attached.

Energy Related

Mr. O'Sheasy's testimony describes the development of the energy allocator. Related worksheets are attached.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 881346-E1

EXPLANATION: Derive each allocation factor used in the cost of service study. Provide supporting data and any worksheets used in deriving these allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Historic Test Year Ended / /
 X Projected Test Year Ended 12/31/80
 Prior Year Ended

Witness: M. T. O'Sheasy

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

Customer Related

Mr. Kilgore provided the average number of customers by rate and level for the test period. These allocators are summarized in Exhibit MTO-1, Schedule 5.

The customer accounts expense was directly assigned to rate by Gulf Power Company.

Gulf Power Company provided a breakdown of each customer assistance expense account and each sales expense account. The analysis of these accounts to rate is detailed in Exhibit MTO-1.

All duplex, triplex, and quadruplex wire in Account 385 are necessary to provide service to the customer related service drops and therefore are customer related (while the remainder in the account is classified as demand related). Account 386 was classified as 100% customer related due to its nature.

Account 370 was classified as customer related, and was assigned to rate according to the following analysis: Single phase watt-hour meters were allocated between R3 and G3 based on their average number of customers. Three phase watt-hour meters were assigned to G3 and single phase demand meters were assigned to G3D. All other demand meters were allocated between G3D and LP, based upon their average number of customers. The totalizing demand meters were assigned to LPT and PXT respectively.

Magnetic tape recorders were assigned to LPT and PXT. Time or meter switches were assigned to PXT. State recorders were assigned to LPT. Load survey meters were allocated based on the average number of customers in rates R3 and G3. Meter accessories were allocated on the subtotal of watt-hour meters, demand meters and totalizing demand meters. Transformers were allocated to G3, G3D, and LP based on the subtotal of three phase watt-hour meters, single phase demand meters, and three phase demand meters.

Other Related

Salaries and wages were provided by function for the test period. The production portion was allocated to jurisdiction upon 12-MCP. The retail portion was then allocated to retail rates upon the 12-MCP and 1/13 energy methodology mentioned above under demand. The other functional amounts were allocated to rate on the corresponding operation and maintenance expense. The functional split and results are summarized in Exhibit MTO-1.

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GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
AVERAGE NUMBER OF CUSTOMERS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		RATE PS (4)		RATE OS (5)		RATE GS-D (6)		RATE LP & LPT (7)		RATE FRT (8)		RATE OS (10)		RATE OS-III (11)		RATE SS (12)		TOTAL RETAIL SERVICE (13)		TOTAL ALL OTHER SERVICE (14)	
1	1																						
2	2																						
3	2																						
4	TOTAL LEVEL 1	2																					
5	3																						
6	3																						
7	TOTAL LEVEL 2	2																					
8	4																						
9	4																						
10	TOTAL LEVEL 3	51																					
11	5																						
12	5																						
13	TOTAL LEVEL 4	290,134																					
14	AVERAGE CUSTOMERS	290,139																					

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
ENERGY ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE (4)	RATE (5)	RATE (6)	RATE (7)	RATE (8)	RATE (9)	RATE (10)	RATE (11)	RATE (12)	TOTAL DETAIL SERVICE (13)	TOTAL ALL OTHER SERVICE (14)
LEVEL 5													
CUSTOMER SUBS													
1	SALES	5,631,137	3,330,636	211,034	1,718,862	335,794	0	47,449	7,360	0	5,631,137	0	0
2	LOSSES	169,322	94,490	5,987	48,764	9,326	0	1,366	209	0	169,322	0	0
3	INFO	5,811,459	3,425,126	217,021	1,767,626	345,320	0	48,795	7,569	0	5,811,459	0	0
4	SALES	29,106	0	0	0	29,106	0	0	0	0	29,106	0	0
5	LOSSES	826	0	0	0	826	0	0	0	0	826	0	0
6	INFO	29,932	0	0	0	29,932	0	0	0	0	29,932	0	0
TOTAL LEVEL 5													
7	SALES	5,680,243	3,330,636	211,034	1,718,862	344,900	0	47,449	7,360	0	5,680,243	0	0
8	LOSSES	161,148	94,490	5,987	48,764	10,352	0	1,366	209	0	161,148	0	0
9	INFO	5,841,391	3,425,126	217,021	1,767,626	375,252	0	48,795	7,569	0	5,841,391	0	0
LEVEL 4													
10	CUT	5,841,391	3,425,126	217,021	1,767,626	375,252	0	48,795	7,569	0	5,841,391	0	0
11	SALES	530,163	0	18	10,947	518,978	0	0	0	0	530,163	0	0
12	LOSSES	180,583	97,075	6,151	30,409	25,241	0	1,363	215	0	180,583	0	0
13	INFO	6,552,137	3,522,203	223,190	1,829,002	919,471	0	50,178	7,784	0	6,552,137	0	0
LEVEL 3													
CUSTOMER SUBS													
14	CUT	6,552,137	3,522,203	223,190	1,829,002	919,471	0	50,178	7,784	0	6,552,137	0	0
15	SALES	460,214	0	0	0	9,092	451,008	0	0	0	460,214	0	0
16	LOSSES	70,241	35,332	2,239	15,147	9,319	4,524	903	78	0	70,241	0	0
17	INFO	7,082,693	3,557,535	225,429	1,847,349	937,878	455,532	50,681	7,862	0	7,082,693	0	0
CUSTOMER SUBS													
18	SALES	983,076	0	0	1,881	280,994	428,869	0	0	0	983,076	268,832	0
19	LOSSES	9,862	0	0	19	2,819	4,202	0	0	0	9,862	2,897	0
20	INFO	992,938	0	0	1,900	283,813	433,171	0	0	0	992,938	271,529	0
TOTAL LEVEL 3													
21	CUT	6,552,137	3,522,203	223,190	1,829,002	919,471	0	50,178	7,784	0	6,552,137	0	0
22	SALES	1,443,290	0	0	1,881	290,086	879,877	0	0	0	1,443,290	268,832	0
23	LOSSES	80,204	35,332	2,239	15,366	13,134	8,826	503	78	0	80,204	2,897	0
24	INFO	8,075,631	3,557,535	225,429	1,849,249	1,221,691	886,703	50,681	7,862	0	8,075,631	271,529	0

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
ENERGY ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		RATE (4)		RATE (5)		RATE (6)		L2 & LPT (7)		RATE (8)		RATE (9)		RATE (10)		RATE (11)		RATE (12)		TOTAL RETAIL SERVICE (13)		TOTAL ALL OTHER SERVICE (14)				
		ES (4)	OS (5)	OS-D (6)	LP & LPT (7)	LP & LPT (7)	FET (9)	FET (9)	OS (10)	OS-LII (11)	SS (12)	SS (12)	OS (10)	OS-LII (11)	SS (12)	SS (12)	OS (10)	OS-LII (11)	SS (12)	SS (12)	OS (10)	OS-LII (11)	SS (12)	SS (12)	OS (10)	OS-LII (11)	SS (12)	SS (12)
LEVEL 2																												
25	COF	8,078,631	2,557,535	228,429	1,849,249	1,221,691	888,793	50,681	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862	7,862	2,862
26	SALES	316,628	0	0	0	316,628	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	LOANES	116,653	49,462	3,134	29,711	21,260	12,256	705	109	705	109	705	109	705	109	705	109	705	109	705	109	705	109	705	109	705	109	705
28	INTO	8,906,912	3,606,997	228,863	1,874,960	1,537,679	901,059	51,386	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993
LEVEL 1																												
29	COF	8,906,912	3,606,997	228,863	1,874,960	1,537,679	901,059	51,386	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993	7,971	2,993

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
DEMAND ALLOCATORS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	MS (4)	RATE (5)	OS (6)	RATE (7)	LP & LPT (8)	RATE (9)	OS (10)	RATE (11)	RATE (12)	TOTAL RETAIL SERVICE (13)	TOTAL ALL OTHER SERVICE (14)
LEVEL 5													
CORREN													
1	SALES	963,237	634,303	37,333	244,373	45,040		0	1,197	771	0	963,237	0
2	LOSSES	37,338	24,595	1,448	9,473	1,746		0	46	30	0	37,338	0
3	INFO	1,000,575	659,098	38,801	253,846	46,786		0	1,243	801	0	1,000,575	0
CUSTOMER SUBS													
4	SALES	4,264	0	0	0	4,264		0	0	0	0	4,264	0
5	LOSSES	165	0	0	0	165		0	0	0	0	165	0
6	INFO	4,429	0	0	0	4,429		0	0	0	0	4,429	0
TOTAL LEVEL 5													
7	SALES	967,501	634,303	37,333	244,373	49,304		0	1,197	771	0	967,501	0
8	LOSSES	37,503	24,595	1,448	9,473	1,911		0	46	30	0	37,503	0
9	INFO	1,005,004	659,098	38,801	253,846	51,215		0	1,243	801	0	1,005,004	0
LEVEL 4													
CORREN													
10	OUT	1,005,004	659,098	38,801	253,846	51,215		0	1,243	801	0	1,005,004	0
11	SALES	64,929	0	6	1,544	65,148		0	0	0	231	64,929	0
12	LOSSES	41,120	25,232	1,489	9,797	4,464		0	46	31	0	41,120	0
13	INFO	1,113,053	684,300	40,296	263,167	120,837		0	1,291	832	240	1,113,053	0
LEVEL 3													
CORREN													
14	OUT	1,113,053	684,300	40,296	263,167	120,837		0	1,291	832	240	1,113,053	0
15	SALES	43,223	0	0	0	1,323		41,720	0	0	180	43,223	0
16	LOSSES	15,593	9,230	543	3,576	3,447		563	17	11	6	15,593	0
17	INFO	1,171,069	693,610	40,839	268,763	123,787		42,783	1,308	843	426	1,171,069	0
CUSTOMER SUBS													
18	SALES	119,056	0	0	117	29,944		43,345	0	0	2,732	76,236	43,618
19	LOSSES	1,617	0	0	3	694		588	0	0	37	1,029	588
20	INFO	121,473	0	0	220	30,348		43,930	0	0	2,769	77,267	44,206
TOTAL LEVEL 3													
21	OUT	1,113,053	684,300	40,296	263,167	120,827		0	1,291	832	240	1,113,053	0
22	SALES	183,079	0	0	217	31,267		89,065	0	0	2,912	119,461	43,618
23	LOSSES	17,210	9,230	543	3,579	2,051		1,148	17	11	43	16,622	588
24	INFO	1,293,362	693,610	40,839	268,983	134,145		86,213	1,308	843	3,195	1,249,136	44,206

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GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEFERRED ALLOCATION
DEFERRED ALLOCATIONS BY RATE CLASS

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM		RATE NO		RATE OS		RATE OS-D		RATE MP & LPT		RATE PAY		RATE OS		RATE OS-TTX		RATE SO		TOTAL RETAIL SERVICE		TOTAL ALL OTHER SERVICE	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	
LEVEL 2																							
25	OUT		1,293,342	693,610	40,839	268,983	184,149	84,213	1,300	843	3,195	1,289,136	44,206										
26	SALES		43,386	0	0	43,386	0	0	0	0	0	43,386	0										
27	LOSSES		24,880	12,910	760	5,005	2,677	1,683	24	16	59	24,037	813										
28	INTO		1,361,608	706,520	41,599	273,989	201,208	87,818	1,332	859	3,284	1,316,579	45,029										
LEVEL 1																							
29	OUT		1,361,608	706,520	41,599	273,989	201,208	87,818	1,332	859	3,284	1,316,579	45,029										

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION

LINE NO.	DESCRIPTION	NEW DEMAND ALLOCATIONS BY RATE CLASS													
		TOTAL ELECTRIC SYSTEM		RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
LEVEL 5															
CUSTOMER															
1	SALES	1,394,847	884,400	64,162	360,970	71,819	0	11,756	1,740	0	1,394,847	0	0	0	
2	LOSSES	54,068	34,282	2,487	13,912	2,784	0	436	67	0	54,068	0	0	0	
3	INFO	1,448,915	918,682	66,649	374,882	74,603	0	12,212	1,807	0	1,448,915	0	0	0	
CUSTOMER SUBS															
4	SALES	7,012	0	0	0	7,012	0	0	0	0	7,012	0	0	0	
5	LOSSES	272	0	0	0	272	0	0	0	0	272	0	0	0	
6	INFO	7,284	0	0	0	7,284	0	0	0	0	7,284	0	0	0	
TOTAL LEVEL 5															
7	SALES	1,401,859	884,400	64,162	360,970	78,831	0	11,756	1,740	0	1,401,859	0	0	0	
8	LOSSES	34,340	34,282	2,487	13,912	3,056	0	436	67	0	34,340	0	0	0	
9	INFO	1,436,199	918,682	66,649	374,882	81,887	0	12,212	1,807	0	1,436,199	0	0	0	
LEVEL 4															
CUSTOMER															
10	OUT	1,456,199	918,682	66,649	374,882	81,887	0	12,212	1,807	0	1,456,199	0	0	0	
11	SALES	104,543	0	11	2,262	103,225	0	0	0	0	104,543	0	0	0	
12	LOSSES	59,948	35,241	2,537	16,471	7,101	0	468	69	0	59,948	0	0	0	
13	INFO	1,622,712	953,923	69,217	391,695	192,213	0	12,680	1,876	0	1,622,712	0	0	0	
LEVEL 3															
CUSTOMER															
14	OUT	1,622,712	953,923	69,217	391,695	192,213	0	12,680	1,876	0	1,622,712	0	0	0	
15	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	LOSSES	21,883	12,865	933	5,282	2,592	0	171	23	0	21,883	0	0	0	
17	INFO	1,644,595	966,788	70,150	396,977	194,805	0	12,851	1,901	0	1,644,595	0	0	0	
CUSTOMER SUBS															
18	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	
19	LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	INFO	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL LEVEL 3															
21	OUT	1,622,712	953,923	69,217	391,695	192,213	0	12,680	1,876	0	1,622,712	0	0	0	
22	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	
23	LOSSES	21,883	12,865	933	5,282	2,592	0	171	23	0	21,883	0	0	0	
24	INFO	1,644,595	966,788	70,150	396,977	194,805	0	12,851	1,901	0	1,644,595	0	0	0	

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 ISSUED ALLOCATIONS
NET ISSUED ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		RATE GS (4)		RATE GS (5)		RATE GS-D (6)		RATE LP 4 LP2 (7)		RATE FXZ (8)		RATE OS (10)		RATE OS-III (11)		RATE OS (12)		TOTAL RETAIL SERVICE (13)		TOTAL ALL OTHER SERVICE (14)	
25	OUT	1,644,395	946,768	70,150	394,977	194,005	0	12,831	1,901	1,123	1,644,395	0	0	0	0	0	0	0	0	0	0	0	0
26	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	LOSSES	30,610	17,924	1,205	7,389	3,626	0	239	38	21	30,610	0	0	0	0	0	0	0	0	0	0	0	0
28	NETO	1,675,205	964,762	71,456	404,366	198,431	0	13,090	1,936	1,144	1,675,205	0	0	0	0	0	0	0	0	0	0	0	0
29	NETO	1,675,205	964,762	71,456	404,366	198,431	0	13,090	1,936	1,144	1,675,205	0	0	0	0	0	0	0	0	0	0	0	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to generation level. Provide the worksheets for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual M&I sales is used to derive projected demands, please provide justification for the use of that methodology.

Type of Data Shown:

Historical Test Year Ended 12/31/87

Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

The coincident (CPM) and noncoincident (NCPM) demands for the test year were developed from historic demands derived from the latest (1987) load research study.

The projected test year CPM demands were developed monthly for each class at each specific voltage level. With the exception of OS-I, II, III, each monthly CPM for each voltage level was developed as a product of historic monthly CPM and the ratio of the projected month's kWh sales to the corresponding historic month's kWh sales. The historic test period energy and demands were adjusted from actual to reflect known changes in loads and rate migrations for large industrial customers between the historical period and the projected test period. This produced the projected test year CPM for each level. The class level CPMs were then summed to produce an unbalanced CPM at the meter. In order to balance territorial peak demand, the difference was allocated back to each meter level based on the meter level's portion of the summed total CPM at the meter. This produced the balanced CPM at the meter level. After development of each specific voltage level, the demands were summed within each rate class to form the rolled-in service levels used in the cost-of-service study. The allocation of demand losses to each meter level that produces coincident demands at the generation level is explained in Mr. O'Sheasy's testimony.

The projected test year NCPM demands were developed as a product of the historic NCPM and the ratio of projected annual energy sales to the historic annual energy sales.

The projected year demands for rate class OS-I and OS-II were developed for each month using a ratio of the projected monthly kWh to the monthly average of the annual burn hours for outdoor lighting. Rate class OS-III was developed by separating the class customers into three different categories based upon their hours-of-use characteristics. The monthly energy for this class was then allocated to each category based on the category's portion of customers within the class and each category's demand was developed based on the burn hours for each category. Each category's demand was then summed to obtain total OS-III demand.

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 MONTHLY BILLING MMH

Period I(1987) reflects known changes in Period II(1990).

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	283,744,622	242,952,339	214,288,844	185,010,456	189,251,997	278,690,380
GS, GST	4	1,200	1,080	960	1,080	1,560	1,320
	5	14,905,907	13,442,573	12,915,973	11,472,272	13,213,437	17,389,072
GS, GST TOTAL		14,907,107	13,443,653	12,916,933	11,473,352	13,214,997	17,390,392
GSD, GSDT	3	113,400	108,240	129,240	121,740	141,840	146,220
	4	834,864	746,836	720,396	649,032	718,260	854,004
	5	114,640,681	103,818,812	102,934,736	104,442,922	121,545,696	150,441,572
GSD, GSDT TOT.		115,588,945	104,673,888	103,784,372	106,213,694	122,405,796	151,441,796
LP	3	758,400	644,400	627,600	591,600	709,200	736,800
	4	3,432,700	3,062,800	2,981,800	3,048,300	3,322,000	3,462,700
	5	21,233,864	20,691,788	21,558,028	20,258,696	22,971,588	27,887,640
LP TOTAL		25,424,964	24,398,988	25,167,428	23,898,596	27,002,788	32,087,140
LFT	2	18,751,000	17,911,000	19,628,000	19,875,000	26,083,000	26,372,000
	3	18,071,359	16,908,479	17,464,839	17,761,880	20,747,239	21,440,280
	4	24,676,600	24,840,000	25,341,200	26,840,000	30,722,000	32,964,800
	5	2,088,240	2,402,400	2,427,120	2,376,000	2,752,320	3,341,040
LFT TOTAL		63,587,199	62,061,879	64,861,159	66,852,880	80,304,559	84,118,120
PMT	3	61,190,600	59,418,600	68,737,800	64,555,600	71,060,600	65,859,600
SS	3	0	114,700	498,900	290,800	189,100	100,600
	4	0	0	0	0	0	0
SS TOTAL		0	114,700	498,900	290,800	189,100	100,600
RE	3	22,475,600	19,668,600	20,585,000	20,445,000	24,348,600	25,974,000
	2	3,184,904	2,631,236	2,671,853	2,446,833	2,879,872	3,206,200
RE TOTAL		25,660,504	22,299,836	23,256,853	22,891,833	27,228,472	29,180,200

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 MONTHLY BILLING MMH

Period I(1987) reflects known changes in Period II(1990).

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	343,738,345	348,542,288	330,558,127	225,699,436	169,588,269	219,920,399
GS, GST	4	2,160	1,920	1,680	1,080	720	720
	5	19,310,752	19,879,921	18,381,548	14,621,252	11,264,564	12,720,622
GS, GST TOTAL		19,312,912	19,881,841	18,383,228	14,622,332	11,265,284	12,721,342
GSD, GSDT	3	155,040	165,060	157,620	145,320	140,040	147,420
	4	949,216	1,005,840	1,000,068	791,144	689,396	789,752
	5	161,639,871	160,558,733	158,721,243	129,580,818	106,880,160	113,443,554
GSD, GSDT TOT.		162,744,127	161,729,633	159,878,931	130,517,282	107,709,596	114,380,726
LP	3	828,000	856,800	727,200	578,400	594,000	648,000
	4	3,717,900	3,672,300	4,025,900	3,835,700	4,093,700	3,531,700
	5	28,861,156	27,820,144	28,809,372	24,863,904	20,420,812	22,751,160
LP TOTAL		33,407,056	32,349,244	33,562,472	29,278,004	25,108,512	26,930,860
LPT	2	30,454,000	32,381,000	28,120,000	20,353,000	19,364,000	19,924,000
	3	23,142,000	23,113,640	22,337,400	18,083,840	17,594,840	18,298,719
	4	32,951,800	38,396,800	39,891,640	30,670,600	28,297,200	26,408,200
	5	4,267,656	4,683,384	4,435,968	4,294,272	3,516,864	3,358,824
LPT TOTAL		90,815,456	98,574,824	94,785,008	73,401,712	68,772,904	67,989,743
PMT	3	72,041,400	82,422,000	78,672,400	67,025,200	68,080,000	67,097,200
SS	3	47,600	45,800	11,800	15,600	53,600	21,800
	4	0	0	0	0	0	0
SS TOTAL		47,600	45,800	11,800	15,600	53,600	21,800
RE	3	30,906,400	32,704,800	26,827,000	20,401,400	20,131,200	20,560,400
	2	3,576,345	4,106,390	3,069,161	2,359,630	2,579,704	2,862,788
RE TOTAL		34,482,745	36,811,190	29,896,161	22,761,030	22,710,904	23,423,188

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 ANNUAL BILLING MMH

Period I(1987) reflects known changes in Period II(1990).

		BILLED MMH	UNBILLED MMH	TOT. w/SEPA
RS, RST	5	3,031,985,502	11,563,250	3,043,548,752
GS, GST	4	15,480	34	15,514
	5	179,592,593	390,800	179,983,393
GS, GST TOTAL		179,608,073	390,834	179,998,907
GSD, GSDT	3	1,671,180	2,334	1,673,514
	4	9,748,908	34,278	9,783,086
	5	1,528,648,798	3,518,634	1,532,167,432
GSD, GSDT TOT.		1,540,068,786	3,555,246	1,543,624,032
LP	3	8,300,400	0	8,300,400
	4	42,187,500	162,167	42,349,667
	5	288,128,152	800,302	288,928,454
LP TOTAL		338,616,052	962,469	339,578,521
LPT	2	279,216,000	0	279,216,000
	3	234,964,515	518,646	235,483,161
	4	362,000,840	981,676	362,982,516
	5	39,944,088	141,684	40,085,772
LPT TOTAL		916,125,443	1,642,006	917,767,449
PMT	3	826,161,000	0	826,161,000
SS	3	1,390,300	0	1,390,300
	4	0	0	0
SS TOTAL		1,390,300	0	1,390,300
RE	3	285,028,000	0	285,028,000
	2	35,574,916	0	35,574,916
RE TOTAL		320,602,916	0	320,602,916

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. I. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 MONTHLY CFM

Period I(1987) reflects known changes in Period II(1990).

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RE, RST	5	713,259	654,319	609,578	598,885	543,391	627,476
GS, GST	4	5	3	3	2	7	7
	5	31,407	25,912	16,645	16,102	41,799	47,117
GS, GST TOTAL		31,412	25,915	16,648	16,104	41,806	47,124
GSD, GSDT	3	230	195	173	107	201	161
	4	1,430	1,253	977	868	1,565	1,631
	5	196,385	174,217	139,586	139,675	264,910	287,297
GSD, GSDT TOT.		198,045	175,665	140,736	140,650	266,676	289,089
LP	3	1,665	1,564	1,305	1,122	1,107	1,141
	4	7,462	6,940	5,361	5,467	7,993	8,691
	5	43,203	40,583	31,897	27,125	47,165	48,461
LP TOTAL		52,330	49,087	38,563	33,714	56,265	58,293
LPT	2	33,263	32,700	29,263	36,266	46,255	48,325
	3	26,821	23,864	25,439	24,519	33,423	34,621
	4	40,811	37,068	35,720	23,738	57,641	57,324
	5	3,731	3,782	3,560	3,201	4,657	5,173
LPT TOTAL		104,626	97,414	93,982	87,724	141,976	145,443
PKT	3	78,666	82,744	87,696	89,209	92,354	97,545
SS	3	0	0	725	0	0	0
	4	0	0	0	0	0	0
SS TOTAL		0	0	725	0	0	0
RE	3	46,402	49,090	42,969	43,843	43,980	53,769
	2	7,172	6,481	6,794	5,847	5,844	7,153
RE TOTAL		53,574	55,571	49,763	49,690	49,824	60,922

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 MONTHLY CHW

Period I(1987) reflects known changes in Period II(1990).

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	724,244	702,317	614,024	341,453	566,271	611,595
GS, GST	4	9	8	6	6	3	3
	5	46,611	44,418	40,164	33,005	17,702	29,467
GS, GST TOTAL		46,620	44,426	40,170	33,011	17,705	29,470
GSD, GSDT	3	234	257	350	211	116	146
	4	1,759	1,882	1,814	1,454	901	1,450
	5	299,511	300,485	287,941	238,090	139,727	208,224
GSD, GSDT TOT.		301,504	302,624	290,105	239,755	140,744	209,820
LP	3	1,253	1,320	1,104	861	1,146	1,676
	4	7,211	7,605	7,471	6,835	6,466	7,401
	5	43,153	48,270	47,138	38,902	29,068	44,033
LP TOTAL		51,617	57,203	55,713	46,598	36,680	53,110
LFT	2	51,075	55,388	49,913	37,638	26,475	33,300
	3	33,762	34,139	34,852	30,207	26,119	26,472
	4	42,563	58,238	56,101	44,648	37,554	49,652
	5	6,700	7,379	7,055	6,603	5,561	5,910
LFT TOTAL		134,100	155,144	147,921	119,096	95,709	115,334
PMT	3	113,159	106,697	114,143	90,259	90,806	81,967
SS	3	250	0	0	0	0	0
	4	0	0	0	0	0	0
SS TOTAL		0	0	0	0	1,755	0
RE	3	59,840	64,194	53,250	36,107	40,620	45,725
	2	8,091	8,384	7,003	3,779	6,701	6,695
RE TOTAL		67,931	72,578	60,253	39,886	47,321	52,420

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. I 1987 12 MONTH AVERAGE CPMW

Period I(1987) reflects known changes in Period II(1990).

		12 MACHW	SEEA 12 MACHW	12 MACHW	ANN. MAX. NCPW
RS, RST	5	608,901			807,100
GS, GST	4	5			9
	5	32,529			54,777
GS, GST TOTAL		32,534			
GSD, GSDT	3	198			
	4	1,415			2,015
	5	223,004			321,735
GSD, GSDT TOT.		224,618			
LP	3	1,272			
	4	7,075			8,786
	5	40,751			62,172
LP TOTAL		49,098			
LPT	2	39,988			
	3	29,520			
	4	45,088			72,513
	5	5,276			8,858
LPT TOTAL		119,872			81,371
PCT	3	93,770			
SS	3	81			
	4	0			
SS TOTAL		81			
RE	3	48,316	1,294	47,022	
	2	6,662	1,442	5,220	
RE TOTAL		54,978	2,736	52,242	

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY

PER. II 1990 MONTHLY BILLING MWH

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	322,943,245	267,256,065	233,556,532	191,567,055	195,527,973	299,478,536
GS, GST	4	1,384	1,242	1,099	1,294	1,758	1,565
	5	17,191,452	15,456,044	14,791,738	13,748,383	14,894,265	20,621,681
GS, GST TOTAL		17,192,836	15,457,286	14,792,837	13,749,677	14,896,023	20,623,246
GSD, GSDT	3	126,697	124,149	147,005	140,934	158,270	163,961
	4	932,760	856,607	819,418	751,359	801,457	957,619
	5	128,083,371	119,078,230	117,083,571	120,909,485	135,624,524	168,694,460
GSD, GSDT TOT.		129,142,827	120,058,987	118,049,993	121,801,777	136,584,251	169,816,040
LP	3	933,663	709,263	623,528	649,737	700,981	773,678
	4	3,918,342	3,364,550	3,176,116	3,539,495	3,719,803	3,733,011
	5	24,237,931	22,730,363	22,962,905	23,523,127	25,722,390	30,064,652
LP TOTAL		29,089,936	26,804,176	26,762,549	27,712,358	30,143,173	34,571,340
LPT	2	24,283,820	20,177,774	21,096,160	23,936,970	26,967,890	29,604,080
	3	22,643,977	20,254,347	21,084,399	22,006,699	24,078,018	25,142,771
	4	38,366,892	33,838,779	33,939,363	37,270,899	38,248,458	40,605,219
	5	3,282,205	3,096,702	3,312,061	3,265,701	3,703,639	4,069,684
LPT TOTAL		88,576,894	77,367,602	79,431,983	86,480,269	92,998,005	99,421,754
PMT	3	81,724,311	71,204,532	78,609,748	71,438,961	72,877,563	73,199,425
SS	3	208,333	243,233	208,527	215,233	208,643	209,203
	4	25,000	25,000	25,000	25,000	25,000	25,000
SS TOTAL		233,333	268,233	233,527	240,233	233,643	234,203
OS I, II	5	3,848,425	3,865,775	3,883,520	3,899,194	3,917,107	3,935,055
OS III	5	586,546	586,852	592,270	652,830	604,729	601,410
RE	3	20,674,000	20,211,000	18,870,000	18,589,000	22,770,000	26,190,000
TOTAL MWH		694,012,353	603,080,508	574,781,959	536,131,354	570,552,467	728,071,009
INTERDEPARTMENTAL		114,004	106,018	104,649	107,108	118,147	137,439
LOSSES		46,859,744	27,390,859	30,276,078	26,593,546	41,314,450	62,143,480
COMPANY USE		1,759,660	1,595,449	1,680,830	1,582,551	1,516,802	1,619,784
SUPPLY		742,745,761	632,172,834	606,843,516	564,414,559	613,501,866	791,971,712

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Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. II 1990 MONTHLY BILLING MWH

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	358,094,802	376,460,326	366,852,259	251,325,258	202,416,790	256,894,859
GS, GST	4	2,477	2,198	1,973	1,283	930	864
	5	22,148,366	22,755,420	21,581,934	17,367,457	14,548,937	15,257,243
GS, GST TOTAL		22,150,843	22,757,618	21,583,907	17,368,740	14,549,867	15,258,107
GSD, GSDT	3	166,999	179,888	179,946	163,925	163,003	162,074
	4	1,022,436	1,096,198	1,141,720	892,432	802,439	868,257
	5	174,108,380	174,982,304	181,202,850	146,170,668	124,405,698	124,720,394
GSD, GSDT TOT.		175,297,815	176,258,390	182,524,515	147,227,026	125,371,140	125,750,725
LP	3	894,739	901,156	827,035	655,192	635,503	760,716
	4	3,937,645	4,004,539	4,347,955	4,210,122	4,617,990	3,805,503
	5	30,566,982	30,337,078	31,114,000	27,290,993	23,036,155	24,514,993
LP TOTAL		35,399,366	35,242,773	36,288,990	32,156,307	28,289,648	29,081,212
LPT	2	34,283,710	34,672,360	31,126,900	23,962,166	22,623,648	21,892,262
	3	27,927,202	27,922,421	25,322,646	22,411,570	20,773,311	20,948,504
	4	44,422,811	45,464,657	45,846,878	40,411,038	37,203,380	35,322,382
	5	5,034,912	4,647,027	4,514,347	4,826,592	4,037,226	3,921,146
LPT TOTAL		111,668,635	112,706,465	106,810,771	91,611,366	84,637,565	82,084,294
PCT	3	75,503,133	70,701,045	77,003,895	67,978,753	68,719,601	70,917,366
SS	3	210,501	215,133	210,471	234,302	236,033	213,896
	4	25,000	25,000	25,000	25,000	25,000	25,000
SS TOTAL		235,501	240,133	235,471	259,302	261,033	238,896
OS I, II	5	3,950,876	3,968,178	3,985,988	4,002,426	4,019,558	4,036,232
OS III	5	607,844	628,467	617,541	613,389	616,539	620,760
RE	3	29,489,000	29,110,000	25,189,000	13,821,000	17,521,000	19,998,000
TOTAL MWH		812,397,815	828,073,395	821,092,337	631,363,567	546,402,741	604,880,451
INTERDEPARTMENTAL		135,290	125,229	120,043	101,103	113,413	117,981
LOSSES		67,442,599	67,677,633	52,693,752	29,798,427	27,006,179	39,724,906
COMPANY USE		1,674,457	1,623,886	1,714,330	1,593,281	1,502,075	1,741,202

Type of Data Shown:
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. II 1990 ANNUAL BILLING kWh

		BILLED kWh	UNBILLED kWh	TOTAL kWh
RS, RST	5	3,322,373,701	8,263,881	3,330,637,582
GS, GST	4	18,067	58	18,125
	5	210,362,920	670,752	211,033,672
GS, GST TOTAL		210,380,987	670,810	211,051,797
GSD, GSDT	3	1,876,850	4,156	1,881,006
	4	10,942,701	24,232	10,966,935
	5	1,715,063,935	3,797,932	1,718,861,866
GSD, GSDT TOT.		1,727,883,486	3,826,320	1,731,709,806
LP	3	9,065,191	27,010	9,092,201
	4	46,375,070	138,176	46,513,245
	5	316,101,567	941,832	317,043,401
LP TOTAL		371,541,828	1,107,018	372,648,846
LPT	2	314,627,740	0	314,627,740
	3	280,515,865	477,972	280,993,837
	4	470,940,758	1,423,500	472,364,258
	5	47,711,240	145,701	47,856,941
LPT TOTAL		1,113,795,603	2,047,173	1,115,842,776
PMT	3	879,877,334	0	879,877,334
SS	3	2,613,508	0	2,613,508
	4	300,000	0	300,000
SS TOTAL		2,913,508	0	2,913,508
OS I, II	5	47,312,334	136,606	47,448,940
OS III	5	7,329,177	30,329	7,359,506
RE	3	267,432,000		267,432,000
TOTAL kWh		7,950,839,956	16,082,137	7,966,922,093
INTERDEPARTMENTAL		1,400,424		1,400,424
LOSSES		518,921,653		518,921,653
COMPANY USE		19,604,307	63,855	19,668,162
SUPPLY		8,490,766,340	16,145,992	8,506,912,332

Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
PER. II MONTHLY CPW UNBALANCED

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	811,794	719,774	664,388	620,109	561,411	674,281
GS, GST	4	6	3	3	2	8	8
	5	36,223	29,793	19,062	19,297	47,116	55,876
GS, GST TOTAL		36,228	29,797	19,066	19,299	47,124	55,884
GSD, GSDT	3	257	224	197	124	224	181
	4	1,598	1,437	1,111	1,005	1,747	1,829
	5	219,413	199,823	158,773	161,696	295,594	322,155
GSD, GSDT TOT.		221,268	201,484	160,081	162,825	297,565	324,164
LP	3	2,050	1,721	1,297	1,232	1,094	1,198
	4	8,518	7,624	5,710	6,348	8,950	9,369
	5	49,090	44,294	33,512	31,094	52,751	52,067
LP TOTAL		59,657	53,639	40,519	38,675	62,796	62,635
LPT	2	42,424	36,267	30,952	43,046	47,210	53,654
	3	28,988	24,801	26,565	26,024	34,022	35,965
	4	63,601	52,990	48,692	33,980	70,976	70,223
	5	6,007	5,030	4,931	4,408	6,248	6,270
LPT TOTAL		141,020	119,088	111,140	107,457	158,457	166,112
PMT	3	96,078	91,572	85,184	88,492	78,912	94,573
SS	3	0	0	400	480	440	390
	4	0	0	48	58	53	47
SS TOTAL		0	0	448	538	493	437
OS I, II	5	0	0	0	5,792	0	0
OS III	5	674	674	681	1,255	695	691
RE	3	42,683	50,444	39,389	39,863	41,129	54,216
TOTAL CPW		1,409,401	1,266,471	1,120,897	1,084,304	1,248,581	1,432,993

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Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. II MONTHLY CFMW UNBALANCED

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	811,794	719,774	664,388	620,109	561,411	674,281
GS, GST	4	6	3	3	2	8	8
	5	36,223	29,793	19,062	19,297	47,116	55,876
GS, GST TOTAL		36,228	29,797	19,066	19,299	47,124	55,884
GSD, GSDT	3	257	224	197	124	224	181
	4	1,598	1,437	1,111	1,005	1,747	1,829
	5	219,413	199,823	158,773	161,696	295,594	322,155
GSD, GSDT TOT.		221,268	201,484	160,081	162,825	297,565	324,164
LP	3	2,050	1,721	1,297	1,232	1,094	1,198
	4	8,518	7,624	5,710	6,348	8,950	9,369
	5	49,090	44,294	33,512	31,094	52,751	52,067
LP TOTAL		59,657	53,639	40,519	38,675	62,796	62,635
LPT	2	42,424	36,267	30,952	43,046	47,210	53,654
	3	28,988	24,801	26,565	26,024	34,022	35,965
	4	63,601	52,990	48,692	33,980	70,976	70,223
	5	6,007	5,030	4,931	4,408	6,248	6,270
LPT TOTAL		141,020	119,088	111,140	107,457	158,457	166,112
PMT	3	100,729	96,715	95,367	93,230	89,848	103,604
SS	3	0	0	400	480	440	390
	4	0	0	48	58	53	47
SS TOTAL		0	0	448	538	493	437
OS I, II	5	0	0	0	5,792	0	0
OS III	5	674	674	681	1,255	695	691
RE	3	42,683	50,444	39,389	39,863	41,129	54,216
TOTAL CFMW		1,414,052	1,271,614	1,131,080	1,089,043	1,259,517	1,442,024

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Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
PER. II MONTHLY CPW UNBALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	754,493	758,572	681,442	380,221	675,888	714,420
GS, GST	4	10	9	7	7	4	4
	5	53,460	50,843	47,157	39,204	22,863	35,343
GS, GST TOTAL		53,471	50,852	47,164	39,211	22,867	35,347
GSD, GSDT	3	252	280	400	238	135	161
	4	1,895	2,052	2,071	1,640	1,049	1,594
	5	322,615	327,478	328,725	268,572	162,638	228,923
GSD, GSDT TOT.		324,761	329,810	331,196	270,450	163,822	230,677
LP	3	1,354	1,388	1,256	975	1,226	1,968
	4	7,637	8,293	8,069	7,502	7,294	7,975
	5	45,873	52,646	50,909	42,699	32,791	47,447
LP TOTAL		54,865	62,327	60,233	51,177	41,311	57,389
LPT	2	56,898	58,715	54,636	43,693	30,473	37,633
	3	36,281	36,481	34,844	32,976	26,374	27,070
	4	58,739	70,493	63,618	58,616	49,140	74,656
	5	8,000	7,313	7,165	7,431	6,372	6,992
LPT TOTAL		159,918	173,002	160,262	142,716	112,359	146,351
PMT	3	105,146	81,055	92,749	78,765	78,550	94,789
SS	3	0	0	430	320	540	430
	4	0	0	52	38	65	52
SS TOTAL		0	0	482	358	605	482
OS I, II	5	0	0	0	0	11,707	0
OS III	5	699	722	710	705	1,643	713
RE	3	57,096	57,138	49,999	33,310	35,353	44,474
TOTAL CPW		1,510,447	1,513,479	1,424,236	996,913	1,144,105	1,324,642

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Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
PER. II MONTHLY CPW UNBALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	754,493	758,572	681,442	380,221	675,888	714,420
GS, GST	4	10	9	7	7	4	4
	5	53,460	50,843	47,157	39,204	22,863	35,343
GS, GST TOTAL		53,471	50,852	47,164	39,211	22,867	35,347
GSD, GSDT	3	252	280	400	238	135	161
	4	1,895	2,052	2,071	1,640	1,049	1,594
	5	322,615	327,478	328,725	268,572	162,638	228,923
GSD, GSDT TOT.		324,761	329,810	331,196	270,450	163,822	230,677
LP	3	1,354	1,388	1,256	975	1,226	1,968
	4	7,637	8,293	8,069	7,502	7,294	7,975
	5	45,873	52,646	50,909	42,699	32,791	47,447
LP TOTAL		54,865	62,327	60,233	51,177	41,311	57,389
LPT	2	56,898	58,715	54,636	43,693	30,473	37,633
	3	36,281	36,481	34,844	32,976	26,374	27,070
	4	58,739	70,493	63,618	58,616	49,140	74,656
	5	8,000	7,313	7,165	7,431	6,372	6,992
LPT TOTAL		159,918	173,002	160,262	142,716	112,359	146,351
PXT	3	113,146	86,174	105,860	86,720	85,801	101,832
JS	3	0	0	430	320	540	430
	4	0	0	52	38	65	52
SS TOTAL		0	0	482	358	605	482
OS I, II	5	0	0	0	0	11,707	0
OS III	5	699	722	710	705	1,643	713
RE	3	57,096	57,138	49,999	33,310	35,353	44,474
TOTAL CPW		1,518,448	1,518,598	1,437,347	1,004,869	1,151,356	1,331,686

GULF POWER COMPANY
PER. II. MONTH AVERAGE CPW UNBALANCED

RS, RST	5	12 MACHW	668,066
GS, GST	4		6
	5		38,020
GS, GST TOTAL			38,026
GSD, GSDT	3		223
	4		1,586
	5		249,700
GSD, GSDT TOT.			251,509
LP	3		1,397
	4		7,774
	5		44,598
LP TOTAL			53,769
LPT	2		44,633
	3		30,866
	4		59,644
	5		6,347
LPT TOTAL			141,490
PKT	3		88,822
SS	3		286
	4		34
SS TOTAL			320
OS I, II	5		1,458
OS III	5		822
FE	3		45,424
TOTAL CPW			1,289,706

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Type of Data Shown: ORIGINAL
Historical Test Year Ended 12/31/87
Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

Type of Data Shown: REVISED
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY
 PER. II MONTH AVERAGE CFMW UNBALANCED

		12 MACFW
RS, RST	5	668,066
GS, GST	4	6
	5	38,020
GS, GST TOTAL		38,026
GSD, GSDT	3	223
	4	1,586
	5	249,700
GSD, GSDT TOT.		251,509
LP	3	1,397
	4	7,774
	5	44,598
LP TOTAL		53,769
LPT	2	44,633
	3	30,866
	4	59,644
	5	6,347
LPT TOTAL		141,490
PXT	3	96,586
SS	3	286
	4	34
SS TOTAL		320
OS I, II	5	1,458
OS III	5	822
FE	3	45,424
TOTAL CFMW		1,297,469

Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
PER. II MONTHLY CPW BALANCED

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	788,144	603,471	594,703	525,499	568,192	704,437
GS, GST	4	6	3	3	2	8	9
	5	35,167	24,979	17,063	16,353	47,685	58,375
GS, GST TOTAL		35,173	24,982	17,066	16,355	47,693	58,384
GSD, GSDT	3	249	188	176	105	227	189
	4	1,551	1,205	995	852	1,768	1,911
	5	213,021	167,536	142,120	137,026	299,165	336,562
GSD, GSDT TOT.		214,821	168,928	143,291	137,983	301,160	338,661
IP	3	1,990	1,443	1,161	1,044	1,107	1,252
	4	8,270	6,392	5,111	5,379	9,058	9,788
	5	47,660	37,137	29,997	26,350	53,389	54,396
IP TOTAL		57,919	44,972	36,269	32,774	63,554	65,436
LPT	2	41,188	30,407	27,706	36,478	47,780	56,053
	3	28,143	20,793	23,779	22,053	34,433	37,574
	4	61,748	44,428	43,585	28,796	71,833	73,363
	5	5,832	4,217	4,414	3,735	6,324	6,551
LPT TOTAL		136,911	99,845	99,483	91,062	160,371	173,541
PMT	3	93,279	76,775	76,250	74,991	79,865	98,803
SS	3	0	0	358	407	445	407
	4	0	0	43	49	53	49
SS TOTAL		0	0	401	456	499	456
OS I, II	5	0	0	0	4,908	0	0
OS III	5	654	565	610	1,064	703	722
RE	3	41,439	42,293	35,258	33,781	41,625	56,641
SUBTOTAL CPW		1,368,341	1,061,833	1,003,330	918,871	1,263,662	1,497,081
LOSSES		143,843	82,351	77,854	60,313	120,522	176,103
TERR. CPW		1,512,184	1,144,184	1,076,184	979,184	1,384,184	1,673,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPW		1,519,000	1,151,000	1,083,000	986,000	1,391,000	1,680,000

Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY		PER. II MONTHLY CPW BALANCED					
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	785,552	601,030	589,349	523,212	563,258	700,025
GS, GST	4	6	3	3	2	8	9
	5	35,052	24,878	16,909	16,281	47,271	58,009
GS, GST TOTAL		35,057	24,881	16,912	16,283	47,279	58,018
GSD, GSDT	3	249	187	175	105	225	187
	4	1,546	1,200	986	848	1,753	1,899
	5	212,320	166,858	140,840	136,430	296,567	334,455
GSD, GSDT TOT.		214,115	168,245	142,001	137,382	298,545	336,541
IP	3	1,984	1,437	1,150	1,040	1,098	1,244
	4	8,242	6,366	5,065	5,356	8,980	9,727
	5	47,503	36,987	29,727	26,236	52,925	54,055
IP TOTAL		57,729	44,790	35,943	32,631	63,002	65,026
LPT	2	41,052	30,284	27,456	36,320	47,365	55,702
	3	28,051	20,709	23,565	21,957	34,134	37,339
	4	61,545	44,248	43,193	28,670	71,210	72,904
	5	5,813	4,200	4,374	3,719	6,269	6,509
LPT TOTAL		136,461	99,442	98,587	90,666	158,978	172,455
PMT	3	97,473	80,760	84,596	78,662	90,143	107,559
SS	3	0	0	355	405	441	405
	4	0	0	43	49	53	49
SS TOTAL		0	0	398	454	494	453
OS I, II	5	0	0	0	4,887	0	0
OS III	5	652	563	634	1,059	697	717
RE	3	41,303	42,122	34,940	33,634	41,264	56,286
SUBTOTAL CPW		1,368,341	1,061,833	1,003,330	918,871	1,263,662	1,497,081
LOSSES		143,843	82,351	72,854	60,313	120,522	176,103
TERR. CPW		1,512,184	1,144,184	1,076,184	979,184	1,384,184	1,673,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPW		1,519,000	1,151,000	1,083,000	986,000	1,411,000	1,680,000

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Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
PER. II MONTHLY CPMW BALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	775,268	753,517	694,285	451,180	545,936	609,398
GS, GST	4	11	9	7	8	3	3
	5	54,932	50,504	48,046	46,521	18,467	30,147
GS, GST TOTAL		54,943	50,513	48,053	46,529	18,471	30,151
GSD, GSDT	3	259	278	407	282	109	137
	4	1,947	2,038	2,110	1,946	847	1,358
	5	331,498	325,296	334,921	318,695	131,368	195,270
GSD, GSDT TOT.		333,704	327,612	337,438	320,923	132,324	196,767
LP	3	1,391	1,379	1,279	1,157	990	1,678
	4	7,847	8,238	8,221	8,902	5,892	6,802
	5	47,137	52,295	51,868	50,668	26,486	40,472
LP TOTAL		56,375	61,912	61,368	60,728	33,368	48,953
LPT	2	58,465	58,324	55,665	51,847	24,614	32,101
	3	37,280	36,238	35,500	39,131	21,303	23,091
	4	60,357	70,023	64,817	69,555	39,692	63,682
	5	8,220	7,264	7,300	8,818	5,147	5,964
LPT TOTAL		164,321	171,849	163,283	169,350	90,756	124,837
PMT	3	108,041	80,515	94,497	93,464	63,447	80,854
SS	3	0	0	438	380	436	367
	4	0	0	53	46	52	44
SS TOTAL		0	0	491	425	489	411
OS I, II	5	0	0	0	0	9,456	0
OS III	5	718	717	723	837	1,327	608
RE	3	58,668	56,757	50,941	39,526	28,556	37,936
SUBTOTAL CPMW		1,552,038	1,503,393	1,451,078	1,182,962	924,130	1,129,914
LOSSES		191,146	177,791	164,106	104,222	61,054	94,270
TERR. CPMW		1,743,184	1,681,184	1,615,184	1,287,184	985,184	1,224,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPMW		1,750,000	1,688,000	1,622,000	1,294,000	992,000	1,231,000

Witness: J. T. Kilgore, Jr.
M. T. O'Sheav

GULF POWER COMPANY
PER. II MONTHLY CPMW BALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	771,183	750,977	687,952	447,608	542,498	606,174
GS, GST	4	11	9	7	8	3	3
	5	54,643	50,334	47,607	46,152	18,351	29,988
GS, GST TOTAL		54,653	50,343	47,615	46,161	18,354	29,991
GSD, GSDT	3	258	277	403	280	108	136
	4	1,936	2,031	2,091	1,930	842	1,352
	5	329,751	324,199	331,866	316,171	130,541	194,237
GSD, GSDT TOT.		331,945	326,508	334,360	318,382	131,491	195,726
LP	3	1,384	1,374	1,268	1,148	984	1,669
	4	7,806	8,210	8,146	8,832	5,855	6,766
	5	46,888	52,119	51,395	50,267	26,319	40,258
LP TOTAL		56,078	61,703	60,808	60,247	33,158	48,694
LPT	2	58,157	58,127	55,157	51,436	24,459	31,931
	3	37,083	36,116	35,176	38,821	21,169	22,969
	4	60,038	69,787	64,226	69,004	39,442	63,345
	5	8,177	7,240	7,234	8,748	5,114	5,933
LPT TOTAL		163,456	171,270	161,793	168,009	90,184	124,177
PMT	3	115,649	85,312	106,871	102,090	68,868	86,403
SS	3	0	0	434	377	433	365
	4	0	0	52	45	52	44
SS TOTAL		0	0	486	422	485	409
OS I, II	5	0	0	0	0	9,397	0
OS III	5	714	715	717	830	1,319	605
RE	3	58,359	56,566	50,476	39,213	28,376	37,736
SUBTOTAL CPMW		1,552,038	1,503,393	1,451,078	1,182,962	924,130	1,129,914
LOSSES		191,146	177,791	164,106	104,222	61,054	94,270
TERR. CPMW		1,743,184	1,681,184	1,615,184	1,287,184	985,184	1,224,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPMW		1,750,000	1,688,000	1,622,000	1,294,000	992,000	1,231,000

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Type of Data Shown: ORIGINAL
 Historical Test Year Ended 12/31/87
 Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY

PER. II 12 MONTH AVERAGE CPW BALANCED

		12 MACHW	MIN. MAX. NCPW
RS, RST	5	634,503	884,400
GS, GST	4	6	11
	5	37,353	64,162
GS, GST TOTAL		37,358	
GSD, GSDT	3	217	
	4	1,544	2,262
	5	244,373	360,970
GSD, GSDT TOT.		246,133	
LP	3	1,323	
	4	7,492	9,658
	5	43,155	68,154
LP TOTAL		51,969	
LPT	2	43,386	
	3	29,943	
	4	57,656	93,567
	5	6,149	10,677
LPT TOTAL		137,134	
PXT	3	85,065	
SS	3	270	
	4	32	1,500
SS TOTAL		302	
OS I, II	5	1,197	11,756
OS III	5	771	1,740
RE	3	43,618	
SUBTOTAL CPW		1,238,052	
LOSSES		120,715	
TERR. CPW		1,358,767	
SEPA		6,816	
TOTAL CPW		1,365,583	

Witness: J. T. Kilgore, Jr.
 M. T. O'Sheasy

GULF POWER COMPANY

PER. II 12 MONTH AVERAGE CPW BALANCED

		12 MACHW	ANN. MAX. NCPW
RS, RST	5	630,735	884,400
GS, GST	4	6	11
	5	37,123	64,162
GS, GST TOTAL		37,128	
GSD, GSDT	3	216	
	4	1,535	2,262
	5	242,853	360,970
GSD, GSDT TOT.		244,602	
IP	3	1,315	
	4	7,446	9,658
	5	42,890	68,154
IP TOTAL		51,651	
LPT	2	43,121	
	3	29,757	
	4	57,301	93,567
	5	6,111	10,677
LPT TOTAL		136,290	
PMT	3	92,032	
SS	3	268	
	4	32	1,500
SS TOTAL		300	
OS I, II	5	1,190	11,756
OS III	5	767	1,740
RE	3	43,356	
SUBTOTAL CPW		1,238,052	
LOSSES		120,715	
TEHR. CPW		1,358,767	
SEPA		6,816	
TOTAL CPW		1,365,583	

1990 RATE OF LOAD DEVELOPMENT

1. DEVELOP OS III WITH THE FOLLOWING CATEGORIES WHICH DIFFER IN THEIR MONRS-OF-USE CHARACTERISTICS:

- a. PHOTOCELLS
- b. RECREATIONAL LIGHTING
- c. CONTINUOUS LOAD

2. THE PERCENTAGES USED IN COLUMNS 5,6 AND 7 WERE OBTAINED FROM THE CUSTOMER ACCOUNTING SYSTEM ON CUSTOMERS FROM RATE OS III. ALL CUSTOMERS WERE IDENTIFIED AND PLACED IN THE APPROPRIATE CATEGORY. THE ENERGY ASSOCIATED WITH EACH CATEGORY WAS THEN DIVIDED BY THE TOTAL OS III ENERGY TO OBTAIN THE PERCENTAGE FOR THAT CATEGORY.

3. THE AVERAGE NUMBER OF HOURS USE PER MONTH FOR OS III (b) RECREATIONAL LIGHTING WAS DEVELOPED BY USING THE HOURS OF DARKNESS PROFILE. USAGE WAS ASSUMED TO BE PRESENT IN EVERY MONTH. THE HOURS OF USE PER DAY WAS DETERMINED BY STARTING AT THE AVERAGE FIRST HOUR OF DARKNESS FOR A MONTH AND ENDING AT 10:00 PM. THIS RESULTED IN A TOTAL OF 1104.11 KWH ANNUALLY OR AN AVERAGE OF 96.6758 KWH PER MONTH. THIS RESULTING VALUE WAS USED TO DEVELOP THE MONTHLY OS III (b) KW VALUES BY DIVIDING INTO THE MONTHLY KWH FOR THIS CATEGORY.

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Witness: J. T. Kilgore, Jr.
M. T. O'Sheasy

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
DEMAND ALLOCATIONS BY RATE CLASS

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SERVICE		RATE		RATE		RATE		RATE		RATE		TOTAL		TOTAL	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
LEVEL 3																	
CUSTOMER																	
1	SALES	943,237	634,803	37,353	244,373	45,040	0	1,197	771	0	943,237	0					
2	LOSSES	37,238	24,808	1,448	9,472	1,746	0	46	30	0	37,238	0					
3	INFO	1,008,575	659,098	38,801	253,846	46,786	0	1,243	801	0	1,008,575	0					
CUSTOMER																	
4	SALES	4,264	0	0	0	4,264	0	0	0	0	4,264	0					
5	LOSSES	163	0	0	0	163	0	0	0	0	163	0					
6	INFO	4,429	0	0	0	4,429	0	0	0	0	4,429	0					
TOTAL LEVEL 3																	
7	SALES	947,501	634,503	37,353	244,373	49,304	0	1,197	771	0	947,501	0					
8	LOSSES	37,503	24,895	1,448	9,472	1,911	0	46	30	0	37,503	0					
9	INFO	1,008,004	659,098	38,801	253,846	51,215	0	1,243	801	0	1,008,004	0					
LEVEL 4																	
CUSTOMER																	
10	SALES	1,008,004	659,098	38,801	253,846	51,215	0	1,243	801	0	1,008,004	0					
11	LOSSES	66,929	0	0	1,544	65,148	0	0	0	0	66,929	0					
12	INFO	41,120	25,282	1,489	9,787	4,464	0	48	31	0	41,120	0					
13	INFO	1,113,053	684,380	40,294	265,187	120,827	0	1,291	832	0	1,113,053	0					
LEVEL 5																	
CUSTOMER																	
14	SALES	1,113,053	684,380	40,294	265,187	120,827	0	1,291	832	0	1,113,053	0					
15	LOSSES	43,223	0	0	1,323	41,720	0	0	0	0	43,223	0					
16	INFO	15,593	8,230	543	3,576	1,647	0	17	11	0	15,593	0					
17	INFO	1,171,869	693,610	40,839	268,763	123,797	0	1,308	843	0	1,171,869	0					
CUSTOMER																	
18	SALES	119,856	0	0	217	29,844	43,345	0	0	0	119,856	43,345					
19	LOSSES	1,617	0	0	3	60	583	0	0	0	1,617	583					
20	INFO	131,473	0	0	220	30,348	43,930	0	0	0	131,473	43,930					
TOTAL LEVEL 5																	
21	SALES	1,113,053	684,380	40,294	265,187	120,827	0	1,291	832	0	1,113,053	0					
22	LOSSES	163,079	0	0	217	31,267	85,045	0	0	0	163,079	85,045					
23	INFO	17,110	9,230	543	3,576	2,051	1,148	17	11	0	17,110	1,148					
24	INFO	1,283,342	693,610	40,839	268,903	154,145	86,213	1,308	843	0	1,283,342	86,213					

Type of Data Shown: REVISED

Historical Test Year Ended 12/31/87

Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.

M. T. O'Shealy

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MONTHLY FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
DEMAND ALLOCATIONS BY RATE CLASS

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL ELECTRIC SYSTEM	SALES	LOSSES	INFO	SALES	LOSSES	INFO	SALES	LOSSES	INFO	SALES	LOSSES	INFO	TOTAL ALL OTHER SERVICE
LEVEL 3															
1	SALES	957,432	430,735	37,123	242,853	44,764	0	1,190	767	0	957,432	0	0	0	0
2	LOSSES	37,237	24,571	1,444	9,460	1,744	0	46	30	0	37,237	0	0	0	0
3	INFO	994,729	655,306	38,569	252,313	46,508	0	1,236	797	0	994,729	0	0	0	0
4	SALES	4,237	0	0	0	4,237	0	0	0	0	4,237	0	0	0	0
5	LOSSES	165	0	0	0	165	0	0	0	0	165	0	0	0	0
6	INFO	4,402	0	0	0	4,402	0	0	0	0	4,402	0	0	0	0
LEVEL 4															
7	SALES	961,668	630,735	37,123	242,853	49,001	0	1,190	767	0	961,668	0	0	0	0
8	LOSSES	37,462	24,571	1,444	9,460	1,909	0	46	30	0	37,462	0	0	0	0
9	INFO	999,131	655,306	38,569	252,313	50,910	0	1,236	797	0	999,131	0	0	0	0
10	SALES	999,131	655,306	38,569	252,313	50,910	0	1,236	797	0	999,131	0	0	0	0
11	LOSSES	66,519	0	0	1,535	64,747	0	0	0	0	66,519	0	0	0	0
12	INFO	41,078	25,250	1,487	9,784	4,458	0	48	31	0	41,078	0	0	0	0
13	INFO	1,106,725	680,564	40,042	263,632	120,115	0	1,284	828	0	1,106,725	0	0	0	0
LEVEL 3															
14	SALES	1,106,725	680,564	40,042	263,632	120,115	0	1,284	828	0	1,106,725	0	0	0	0
15	LOSSES	50,445	0	0	0	1,315	48,950	0	0	0	50,445	0	0	0	0
16	INFO	15,683	9,224	842	3,572	1,646	0	17	11	0	15,683	0	0	0	0
17	INFO	1,172,833	689,788	40,885	267,205	123,076	0	1,301	839	0	1,172,833	0	0	0	0
LEVEL 3															
18	SALES	119,144	0	0	216	29,758	43,082	0	0	0	119,144	0	0	0	0
19	LOSSES	7,615	0	0	0	403	584	0	0	0	7,615	0	0	0	0
20	INFO	120,759	0	0	219	30,161	43,666	0	0	0	120,759	0	0	0	0
LEVEL 3															
21	SALES	1,106,725	680,564	40,042	263,632	120,115	0	1,284	828	0	1,106,725	0	0	0	0
22	LOSSES	169,589	0	0	216	31,073	92,032	0	0	0	169,589	0	0	0	0
23	INFO	17,296	9,224	842	3,576	2,049	1,247	17	11	0	17,296	0	0	0	0
24	INFO	1,293,612	689,788	40,885	267,424	133,237	93,279	1,301	839	0	1,293,612	0	0	0	0

Witness: J. T. Kilgore, Jr.
 M. I. O'Sheasy

CHILD POWER COMPANY
 TWELVE MONTHS ENDING DECEMBER 31, 1990
 MINIMUM FILING REQUIREMENTS
 12/13 DEMAND ALLOCATION
 DEMAND ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SERVICE (3)	RATE (4)	Q3-87 (5)	RATE (6)	Q3-87 (7)	RATE (8)	Q3-87 (9)	RATE (10)	Q3-87 (11)	RATE (12)	TOTAL RETAIL SERVICE (13)	TOTAL ALL OTHER SERVICE (14)
LEVEL 2													
25	CUT	1,293,342	693,610	60,839	268,923	194,145	86,213	1,308	843	3,195	1,249,136	44,206	
26	SALES	43,384	0	0	43,384	0	0	0	0	0	43,384	0	0
27	LOSSES	24,880	12,910	760	5,004	3,677	1,603	26	16	59	24,880	823	
28	INFO	1,341,606	706,520	41,599	273,909	201,208	87,818	1,332	859	3,254	1,316,579	45,029	
LEVEL 1													
29	CUT	1,341,606	706,520	41,599	273,909	201,208	87,818	1,332	859	3,254	1,316,579	45,029	

Witness: J. T. Kilgore, Jr.
M. T. O'Sheary

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
DEMAND ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE FET (9)	RATE OS (10)	RATE OS-III (11)	RATE RS (12)	TOTAL RETAIL SERVICE (13)	TOTAL ALL OTHER SERVICE (14)
LEVEL 2												
25	OUT	1,393,612	689,788	40,605	267,424	183,237	93,279	1,301	839	3,195	1,249,648	43,944
26	SALES	43,131	0	0	0	43,131	0	0	0	0	43,131	0
27	LOSSES	24,868	12,894	789	4,999	3,671	1,744	34	16	60	24,167	821
28	TOTAL	1,361,721	702,682	41,364	272,423	200,029	95,023	1,325	855	3,255	1,316,956	44,765
LEVEL 1												
29	OUT	1,361,721	702,682	41,364	272,423	200,029	95,023	1,325	855	3,255	1,316,956	44,765

Type of Data Shown:

ORIGINAL

Historical Test Year Ended 12/31/87

Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
M. T. O'Sheay

[illegible]

Type of Data Shown: REVISED
Historical Test Year Ended 12/31/87
Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.
M. T. O'Shealy

GULF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DEMAND ALLOCATION
MCP DEMAND ALLOCATIONS BY RATE CLASS

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		TOTAL ELECTRIC SERVICE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	TOTAL
LEVEL 5															
CUSTOMER SUBS															
1	SALES	1,394,847	884,400	64,162	360,970	71,819	0	11,756	1,740	0	1,394,847	0	0	0	0
2	LOSSES	84,237	24,432	2,499	16,042	2,798	0	458	68	0	84,237	0	0	0	0
3	INFO	1,449,184	918,832	66,661	375,032	74,617	0	12,214	1,808	0	1,449,184	0	0	0	0
4	SALES	7,012	0	0	0	7,012	0	0	0	0	7,012	0	0	0	0
5	LOSSES	272	0	0	0	272	0	0	0	0	272	0	0	0	0
6	INFO	7,285	0	0	0	7,285	0	0	0	0	7,285	0	0	0	0
TOTAL LEVEL 5															
7	SALES	1,401,839	884,400	64,162	360,970	78,631	0	11,756	1,740	0	1,401,839	0	0	0	0
8	LOSSES	84,610	24,432	2,499	16,042	2,871	0	458	68	0	84,610	0	0	0	0
9	INFO	1,454,469	918,832	66,661	375,032	81,502	0	12,214	1,808	0	1,454,469	0	0	0	0
LEVEL 4															
10	SALES	1,454,469	918,832	64,162	375,032	81,502	0	12,214	1,808	0	1,454,469	0	0	0	0
11	LOSSES	104,545	0	11	2,362	103,228	0	0	0	0	104,545	0	0	0	0
12	INFO	60,268	25,417	2,370	16,543	7,134	0	471	70	0	60,268	0	0	0	0
13	INFO	1,623,282	944,269	69,242	391,837	192,263	0	12,685	1,878	0	1,623,282	0	0	0	0
LEVEL 3															
14	SALES	1,623,282	944,269	69,242	391,837	192,263	0	12,685	1,878	0	1,623,282	0	0	0	0
15	LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	INFO	22,000	12,933	938	5,311	2,606	0	172	25	0	22,000	0	0	0	0
17	INFO	1,645,282	947,202	70,180	397,148	194,869	0	12,857	1,903	0	1,645,282	0	0	0	0
CUSTOMER SUBS															
18	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	INFO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL LEVEL 3															
21	SALES	1,623,282	954,269	69,242	391,837	192,263	0	12,685	1,878	0	1,623,282	0	0	0	0
22	LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	INFO	22,000	12,933	938	5,311	2,606	0	172	25	0	22,000	0	0	0	0
24	INFO	1,645,282	947,202	70,180	397,148	194,869	0	12,857	1,903	0	1,645,282	0	0	0	0

Witness: J. T. Kilgore, Jr.
M. T. O'Shealy

CELF POWER COMPANY
TWELVE MONTHS ENDING DECEMBER 31, 1990
MINIMUM FILING REQUIREMENTS
12/13 DERIVED ALLOCATION
BOP DERIVED ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		RATE (4)		RATE (5)		RATE (6)		RATE (7)		RATE (8)		RATE (9)		RATE (10)		RATE (11)		RATE (12)		TOTAL (13)		TOTAL (14)	
		BPS		BPS		BPS		BPS		BPS		BPS		BPS		BPS		BPS		BPS		BPS		BPS	
25	COGT	1,644,895	946,788	70,150	295,877	194,805	0	12,851	1,901	1,123	1,644,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	SALES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	LOSSES	30,510	17,894	1,204	7,399	3,616	0	239	38	21	30,510	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	INVO	1,675,205	964,782	71,454	404,346	198,431	0	13,090	1,936	1,144	1,675,205	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	COGT	1,675,205	964,782	71,454	404,346	198,431	0	13,090	1,936	1,144	1,675,205	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Witness: J. T. Kilgore, Jr.
 M. T. O'Shealy

GULF POWER COMPANY
 TWELVE MONTHS ENDING DECEMBER 31, 1990
 MINIMUM FILING REQUIREMENTS
 12/13 DEMAND ALLOCATION
 MCP DEMAND ALLOCATIONS BY RATE CLASS

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC FIFTH		RATE		RATE		RATE		RATE		RATE		TOTAL	
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
LEVEL 2															
25	OUT	1,648,262	947,262	70,180	397,140	194,869	0	12,857	1,903	1,123	1,645,262	0	0		
26	SALES	0	0	0	0	0	0	0	0	0	0	0	0		
27	LOSSES	20,754	20,000	1,312	7,424	3,543	0	240	34	21	29,756	0	0		
28	INPT	1,676,036	968,262	71,492	404,572	198,412	0	13,097	1,939	1,144	1,676,036	0	0		
LEVEL 3															
29	OUT	1,676,036	968,262	71,492	404,572	198,412	0	13,097	1,939	1,144	1,676,036	0	0		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. (The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E1

Witness: J. L. HASKINS

FOR EACH RATE SCHEDULE :

PROPOSED INCREASE AFTER ADJUSTMENTS / (1 + (PRESENT UNBILLED REVENUE / PRESENT BASE REVENUE))

	(1)	(2)	(3)	(4)	(5)
RATE CLASS	PROPOSED INCREASE AFTER ADJUSTMENT	PRESENT UNBILLED REVENUE	PRESENT BASE REVENUE	ADJUSTED REVENUE TARGET INCREASE COL(1)/(1+COL(2)/COL(3))	INCREASE IN UNBILLED REVENUE COL(1) - COL(4)
RS	\$17,491,079	\$300,000	\$131,559,290	\$17,451,284	\$39,795
GS	(47,031)	46,000	14,985,489	(\$46,887)	(144)
GSD	4,640,615	117,000	51,885,734	\$4,630,174	10,441
LP	3,397,000	87,000	31,054,562	\$3,387,510	9,490
PXT	469,000	0	14,558,948	\$469,000	0
OSI & OSII	186,000	12,000	3,756,701	\$185,408	592
OSIII	(53,000)	1,000	335,751	(\$52,843)	(157)
SS	116,000	0	580,668	\$116,000	0
TOTAL :	\$26,179,663	\$563,000	\$248,717,143	\$26,179,646	\$60,017

Supporting Schedules: E-11

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

PRESENT RATES - TEST YEAR

Rate SCHEDULE	REVENUES UNDER PRESENT RATES (\$000)					REVENUES UNDER PROPOSED RATES (\$000)					Base		Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	TOTAL Base	TOTAL Fuel	TOTAL ECCR	TOTAL UNBILLED BASE	TOTAL OVERALL	TOTAL Base	TOTAL Fuel	TOTAL ECCR	TOTAL UNBILLED BASE	TOTAL OVERALL	\$ (6) - (1)	% (12) / (1)	\$ (10) - (5)	% (13) / (5)
RS/RST	\$131,559	\$73,892	\$812	\$300	\$206,563	\$149,010	\$73,892	\$812	\$340	\$224,054	\$17,451	13.26%	\$17,491	8.47%
GS/GST	14,985	4,683	50	46	19,764	14,938	4,683	50	46	19,717	(47)	-0.31%	(47)	-0.24%
GSD/GSDT	51,886	38,416	417	117	90,836	56,516	38,416	417	127	95,476	4,630	8.92%	4,640	5.11%
LP/LPT	31,055	32,975	367	87	64,484	34,443	32,975	367	96	67,881	3,388	10.91%	3,397	5.27%
PX/PXT	14,559	19,484	219	0	34,262	15,028	19,484	219	0	34,731	469	3.22%	469	1.37%
OS I&II	3,757	1,051	10	12	4,830	3,942	1,051	10	13	5,016	185	4.92%	186	3.85%
OS III	336	163	2	1	502	283	163	2	1	449	(53)	-15.77%	(53)	-10.56%
SS	581	65	1	0	647	697	65	1	0	763	116	19.97%	116	17.93%
	\$248,718	\$170,729	\$1,878	\$563	\$421,888	\$274,857	\$170,729	\$1,878	\$623	\$448,087	\$26,139	10.51%	\$26,199	6.21%

Supporting Schedules: E-7, E-16c, E-16d

Recap Schedules:

Note: This schedule does not include service charge revenue.
Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification. Provide the calculation of the revenue from fuel, ECCR, oil backout, including the factors used for the test year. (\$000)

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

UNBILLED KWH PROVIDED PER REQUEST OF STAFF

RATE SCHEDULE	UNBILLED KWH
RS/RST	8,263,881
GS/GST	670,810
GSD/GSDT	3,826,320
LP/LPT	3,154,191
PX/PXT	0
OSI & II	136,606
OSIII	30,329
SS	0
TOTAL	16,082,137

Supporting Schedules:

Recap Schedules:

Note: This schedule does not include service charge revenue.

Fuel & ECCR include unbilled fuel and ECCR as well as billed fuel & ECCR

Schedule E-16b

REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451)

Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-EI

Witness: J. L. HASKINS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Rate Schedule	Type of Service Charge*	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges 3 X 4	Revenues at Proposed Charges 3 X 5	 Increase Dollars 7 - 6	Percent
RS	1	6,374	\$16.00	\$20.00	\$101,984	\$127,480	\$25,496	25.00%
	2	88,288	16.00	16.00	1,412,608	1,412,608	0	0.00%
	3	10,719	16.00	16.00	171,504	171,504	0	0.00%
	4	10,221	6.00	6.00	61,326	61,326	0	0.00%
	5	0	48.00	60.00	0	0	0	0.00%
	6	857	30.00	55.00	25,710	47,135	21,425	83.33%
Total		116,459			\$1,773,132	\$1,820,053	\$46,921	2.65%

*1=Initial Service; 2=Reconnecting a Subsequent Subscriber; 3=Reconnection of Existing Customer After Disconnection for Cause; 4=Collection fee;
5=Installing and Removing Temporary Service; 6=Minimum investigation fee

Supporting Schedules: E-10, E-11

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E1

Witness: J. L. HASKINS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Rate	Type of	Number of	Present	Proposed	Revenues at	Revenues at	Increase	
Schedule	Service	Transactions	Charge	Charge	Present Charges	Proposed Charges	Dollars	Percent
	Charge*				3 X 4	3 X 5	7 - 6	
GS	1	1,180	\$16.00	\$20.00	\$18,880	\$23,600	\$4,720	25.00%
	2	2,501	16.00	16.00	40,016	40,016	0	0.00%
	3	1,286	16.00	16.00	20,576	20,576	0	0.00%
	4	1,226	6.00	6.00	7,356	7,356	0	0.00%
	5	3,503	48.00	60.00	168,144	210,180	42,036	25.00%
	6	11	30.00	55.00	330	605	275	83.33%
Total		9,707			\$255,302	\$302,333	\$47,031	18.42%

*1=Initial Service; 2=Reconnecting a Subsequent Subscriber; 3=Reconnection of Existing Customer After Disconnection for Cause; 4=Collection fee; 5=Installing and Removing Temporary Service; 6=Minimum investigation fee

Supporting Schedules: E-10, E-11

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E1

Witness: J. L. MASKINS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Rate Schedule	Type of Service Charge ^a	Number of Transactions	Present Charge	Proposed Charge	Revenues at Present Charges 3 X 4	Revenues at Proposed Charges 3 X 5	Dollars 7 - 6	Percent
GSD	1	315	\$16.00	\$20.00	\$5,040	\$6,300	\$1,260	25.00%
	2	1,177	16.00	16.00	18,832	18,832	0	0.00%
	3	605	16.00	16.00	9,680	9,680	0	0.00%
	4	577	6.00	6.00	3,462	3,462	0	0.00%
	5	0	48.00	60.00	0	0	0	0.00%
	6	5	30.00	55.00	150	275	125	83.33%
Total		2,679			\$37,164	\$38,549	\$1,385	3.73%

^a1=Initial Service; 2=Reconnecting a Subsequent Subscriber; 3=Reconnection of Existing Customer After Disconnection for Cause; 4=Collection fee; 5=Installing and Removing Temporary Service; 6=Minimum investigation fee

Supporting Schedules: E-10, E-11

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	3,042,097 BILLS @ \$6.25 /BILL	\$19,013,106
TOU :	108 BILLS @ \$9.25 /BILL	\$999
	12 BILLS @ \$6.25 /BILL	\$75
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	1,400,763,927 KWH @ \$ 0.03716 /KWH	\$52,052,388
OCT.-MAY :	1,921,320,578 KWH @ \$ 0.03148 /KWH	\$60,483,172
TOU : ON-PEAK	34,051 KWH @ \$ 0.07797 /KWH	\$2,655
TOU : OFF-PEAK	127,007 KWH @ \$ 0.01378 /KWH	\$1,750
SUBTOTAL BASE REVENUE:		\$131,554,145

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	3,042,097 BILLS @ \$8.00 /BILL	\$24,336,776
TOU :	108 BILLS @ \$11.00 /BILL	\$1,188
	12 BILLS @ \$8.00 /BILL	\$96
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	1,400,763,927 KWH @ \$ 0.04114 /KWH	\$57,627,428
OCT.-MAY :	1,921,320,578 KWH @ \$ 0.03489 /KWH	\$67,034,875
TOU : ON-PEAK	34,051 KWH @ \$ 0.08632 /KWH	\$2,939
TOU : OFF-PEAK	127,007 KWH @ \$ 0.01608 /KWH	\$2,042
SUBTOTAL BASE REVENUE:		\$149,005,344

TRANSFERS FROM RATE SCHEDULE

NONE

TRANSFERS TO RATE SCHEDULE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE RS AND RST

TRANSFERS FROM RATE SCHEDULE RST

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	BILLS @ /BILL	\$0
TOU :	96 BILLS @ \$9.25 /BILL	\$888
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$0
JUNE-SEPT. :	KWH @ \$ /KWH	\$0
OCT.-MAY :	KWH @ \$ /KWH	\$0
TOU : ON-PEAK	38,252 KWH @ \$ 0.07797 /KWH	\$2,983
TOU : OFF-PEAK	89,885 KWH @ \$ 0.01378 /KWH	\$1,239
SUBTOTAL BASE REVENUE :		\$5,110
BASE REVENUE :		\$131,559,255
CORRECTION FACTOR :		1.00000027
PROJECTED BASE REVENUE:		\$131,559,291

TRANSFERS TO RATE SCHEDULE RS

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	96 BILLS @ \$8.00 /BILL	\$768
TOU :	BILLS @ /BILL	\$0
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$2,254
JUNE-SEPT. :	54,790 KWH @ \$ 0.04114 /KWH	\$2,254
OCT.-MAY :	73,347 KWH @ \$ 0.03489 /KWH	\$2,559
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
SUBTOTAL BASE REVENUE :		\$5,581
BASE REVENUE :		\$149,010,925
CORRECTION FACTOR :		1.00000027
PROJECTED BASE REVENUE:		\$149,010,965
INCREASE :		\$17,451,674
PERCENTAGE INCREASE :		13.3 %

TRANSFERS FROM RATE SCHEDULE RST

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

TRANSFERS TO RATE SCHEDULE RS

NONE

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	263,600 BILLS @ \$7.00 /BILL	\$1,845,200
TOU :	60 BILLS @ \$10.00 /BILL	\$600
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	87,072,115 KWH @ \$ 0.06348 /KWH	\$5,527,338
OCT.-MAY :	123,214,431 KWH @ \$ 0.06174 /KWH	\$7,607,259
TOU : ON-PEAK	11,382 KWH @ \$ 0.14727 /KWH	\$1,676
TOU : OFF-PEAK	52,797 KWH @ \$ 0.02296 /KWH	\$1,212
SUBTOTAL BASE REVENUE :		\$14,983,285

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	263,600 BILLS @ \$10.00 /BILL	\$2,636,000
TOU :	60 BILLS @ \$13.00 /BILL	\$780
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	87,072,115 KWH @ \$ 0.06423 /KWH	\$5,592,642
OCT.-MAY :	123,214,431 KWH @ \$ 0.05441 /KWH	\$6,704,097
TOU : ON-PEAK	11,382 KWH @ \$ 0.14324 /KWH	\$1,630
TOU : OFF-PEAK	52,797 KWH @ \$ 0.02188 /KWH	\$1,155
SUBTOTAL BASE REVENUE :		\$14,936,304

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: E 16a, E 18a, E 18b, E 18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MNH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GS AND GST

TRANSFERS FROM RATE SCHEDULE GST

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	BILLS @ /BILL	\$0
TOU :	36 BILLS @ \$10.00 /BILL	\$360
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	KWH @ \$ /KWH	\$0
OCT.-MAY :	KWH @ \$ /KWH	\$0
TOU : ON-PEAK	9,244 KWH @ \$ 0.14727 /KWH	\$1,361
TOU : OFF-PEAK	21,018 KWH @ \$ 0.02296 /KWH	\$483
SUBTOTAL BASE REVENUE :		\$2,204
BASE REVENUE :		\$14,985,489
CORRECTION FACTOR :		0.99999993
PROJECTED BASE REVENUE :		\$14,985,488

TRANSFERS TO RATE SCHEDULE GS

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	36 BILLS @ \$10.00 /BILL	\$360
TOU :	BILLS @ /BILL	\$0
ENERGY & DEMAND CHARGE	KWH IN BLOCK	
STANDARD		
JUNE-SEPT. :	13,104 KWH @ \$ 0.06423 /KWH	\$842
OCT.-MAY :	17,158 KWH @ \$ 0.05441 /KWH	\$934
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
SUBTOTAL BASE REVENUE :		\$2,136
BASE REVENUE :		\$14,938,440
CORRECTION FACTOR :		0.99999993
PROJECTED BASE REVENUE :		\$14,938,439
INCREASE :		(\$47,049)
PERCENTAGE INCREASE :		(0.3)%

TRANSFERS FROM RATE SCHEDULE GST

TRANSFERS TO RATE SCHEDULE GS

NONE

NONE

Supporting Schedules: E 16a, E-18a, E-18b, E-18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MWH'S, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	120,294 BILLS @ \$27.00 /BILL	\$3,247,938
TOU :	1,755 BILLS @ \$32.40 /BILL	\$56,862
	95 BILLS @ \$27.00 /BILL	\$2,565
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	5,769,061 KW @ \$ 6.25 /KW	\$36,056,631
TOU : MAX DEMAND	121,997 KW @ \$ 2.96 /KW	\$361,111
TOU : ON-PEAK	94,326 KW @ \$ 3.42 /KW	\$322,595
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	1,695,770,253 KWH @ \$ 0.00641 /KWH	\$10,869,887
TOU : ON-PEAK	4,861,308 KWH @ \$ 0.01385 /KWH	\$67,329
TOU : OFF-PEAK	15,352,337 KWH @ \$ 0.00302 /KWH	\$46,364
STANDARD	15,017 MINIMUM BILL KWH	
REACTIVE CHARGE		
STANDARD EXCESS KVARs	5,734 KVARs @ \$1.00 /KVAR	\$5,734
SUBTOTAL BASE REVENUE:		\$51,037,016

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	120,294 BILLS @ \$40.00 /BILL	\$4,811,760
TOU :	1,755 BILLS @ \$45.40 /BILL	\$79,677
	95 BILLS @ \$40.00 /BILL	\$3,800
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	5,769,061 KW @ \$ 4.51 /KW	\$26,018,465
TOU : MAX DEMAND	121,997 KW @ \$ 2.17 /KW	\$264,733
TOU : ON-PEAK	94,326 KW @ \$ 2.44 /KW	\$230,155
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	1,695,783,818 KWH @ \$ 0.01424 /KWH	\$24,147,962
TOU : ON-PEAK	4,861,308 KWH @ \$ 0.03269 /KWH	\$158,916
TOU : OFF-PEAK	15,352,337 KWH @ \$ 0.00692 /KWH	\$106,238
STANDARD	1,452 MINIMUM BILL KWH	
REACTIVE CHARGE		
STANDARD EXCESS KVARs	5,734 KVARs @ \$1.00 /KVAR	\$5,734
SUBTOTAL BASE REVENUE:		\$55,827,440

TRANSFERS FROM RATE SCHEDULE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

TRANSFERS TO RATE SCHEDULE

NONE

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

PRESENT REVENUE CALCULATION

SUBTOTAL BASE REVENUE FROM PREVIOUS PAGE: \$51,037,016

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

60,003 KW @	\$0.25 /KW	(	15,001)
(60,003 KW @	\$6.25 /KW)	X 1%	(3,750)
(20,197,910 KWH @	\$0.00641 /KWH)	X 1%	(1,295)
15,017 Minimum Bill KWH			

SUBTOTAL BASE REVENUE \$51,016,970

PROPOSED REVENUE CALCULATION

SUBTOTAL BASE REVENUE FROM PREVIOUS PAGE: \$55,827,440

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

60,355 KW @	\$0.25 /KW	(	15,089)
(60,355 KW @	\$4.51 /KW)	X 1%	(2,722)
(20,211,475 KWH @	\$0.01424 /KWH)	X 1%	(2,878)
1,452 Minimum Bill KWH			

SUBTOTAL BASE REVENUE \$55,806,751

TRANSFERS FROM RATE SCHEDULE _____

NONE

TRANSFERS TO RATE SCHEDULE _____

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

COMPANY: GULF POWER COMPANY

Witness: J. L. HASKINS

DOCKET NO.: 891345-E1

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

TRANSFER FROM RATE SCHEDULE GSDT

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	BILLS @ /BILL	\$0
TOU :	200 BILLS @ \$32.40 /BILL	\$6,480
	24 BILLS @ \$27.00 /BILL	\$648
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	KW @ \$ /KW	\$0
TOU : MAX DEMAND	13,557 KW @ \$ 2.96 /KW	\$40,129
TOU : ON-PEAK	12,665 KW @ \$ 3.42 /KW	\$43,314
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$0
TOU : ON-PEAK	814,994 KWH @ \$ 0.01385 /KWH	\$11,288
TOU : OFF-PEAK	1,610,135 KWH @ \$ 0.00302 /KWH	\$4,863
	MINIMUM BILL KWH	
REACTIVE CHARGE		
EXCESS KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE:		\$106,722

TRANSFER TO RATE SCHEDULE GSD

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	224 BILLS @ \$40.00 /BILL	\$8,960
TOU :	BILLS @ /BILL	\$0
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	13,557 KW @ \$ 4.51 /KW	\$61,142
TOU : MAX DEMAND	KW @ \$ /KW	\$0
TOU : ON-PEAK	KW @ \$ /KW	\$0
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	2,425,129 KWH @ \$ 0.01424 /KWH	\$34,534
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
	MINIMUM BILL KWH	
REACTIVE CHARGE		
EXCESS KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE:		\$104,636

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, KWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE GSD AND GSDT

TRANSFER FROM RATE SCHEDULE GSD

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	4,687 BILLS @ \$27.00 /BILL	\$126,549
TOU :	BILLS @ /BILL	\$0
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	91,266 KW @ \$ 6.25 /KW	\$570,413
TOU : MAX DEMAND	KW @ \$ /KW	\$0
TOU : ON-PEAK	KW @ \$ /KW	\$0
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	9,459,442 KWH @ \$ 0.00641 /KWH	\$60,635
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
	MINIMUM BILL KWH	
REACTIVE CHARGE		
EXCESS KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE:		\$757,597
BASE REVENUE:		\$51,881,289
CORRECTION FACTOR:		1.00008593
1990 PROJECTED BASE REVENUE		\$51,885,747

TRANSFER TO RATE SCHEDULE GS

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	4,687 BILLS @ \$10.00 /BILL	\$46,870
TOU :	BILLS @ /BILL	\$0
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	KW @ \$ /KW	\$0
TOU : MAX DEMAND	KW @ \$ /KW	\$0
TOU : ON-PEAK	KW @ \$ /KW	\$0
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$0
JUNE-SEPT :	3,876,883 KWH @ \$ 0.06423 /KWH	\$249,012
OCT-MAY :	5,582,559 KWH @ \$ 0.05441 /KWH	\$303,747
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
	MINIMUM BILL KWH	
REACTIVE CHARGE		
EXCESS KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE:		\$599,629
BASE REVENUE:		\$6,511,016
CORRECTION FACTOR:		1.00008593
1990 PROJECTED BASE REVENUE		\$6,515,872
INCREASE		\$4,630,125
PERCENT INCREASE		8.9%

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

Recap Schedules:

157

820

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	1,269 BILLS @ \$51.00 /BILL	\$64,719
TOU :	180 BILLS @ \$51.00 /BILL	\$9,180
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	966,121 KW @ \$ 6.25 /KW	\$6,038,256
TOU : MAX DEMAND	644,767 KW @ \$ 2.97 /KW	\$1,914,950
TOU : ON-PEAK	599,351 KW @ \$ 3.35 /KW	\$2,007,826
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	368,259,188 KWH @ \$ 0.00861 /KWH	\$3,170,712
TOU : ON-PEAK	89,967,298 KWH @ \$ 0.01928 /KWH	\$1,734,570
TOU : OFF-PEAK	268,061,369 KWH @ \$ 0.00390 /KWH	\$1,045,439
TOU	5,050 MINIMUM BILL KWH	
REACTIVE CHARGE		
STANDARD	51,939 KVARs @ \$1.00 /KVAR	\$51,939
TOU	32,824 KVARs @ \$1.00 /KVAR	\$32,824
SUBTOTAL :		\$16,070,423

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	1,269 BILLS @ \$230.00 /BILL	\$291,870
TOU :	180 BILLS @ \$230.00 /BILL	\$41,400
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	966,121 KW @ \$ 8.52 /KW	\$8,231,351
TOU : MAX DEMAND	644,767 KW @ \$ 4.15 /KW	\$2,675,783
TOU : ON-PEAK	599,351 KW @ \$ 4.52 /KW	\$2,709,067
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	368,259,188 KWH @ \$ 0.00568 /KWH	\$2,091,712
TOU : ON-PEAK	89,967,298 KWH @ \$ 0.01211 /KWH	\$1,089,504
TOU : OFF-PEAK	268,061,369 KWH @ \$ 0.00300 /KWH	\$804,184
TOU	5,050 MINIMUM BILL KWH	
REACTIVE CHARGE		
STANDARD	51,939 KVARs @ \$1.00 /KVAR	\$51,939
TOU	32,824 KVARs @ \$1.00 /KVAR	\$32,824
SUBTOTAL :		\$18,019,634

TRANSFERS FROM RATE SCHEDULE

NONE

Supporting Schedules: E 16a, E 18a, E 18b, E 18c

TRANSFERS TO RATE SCHEDULE

NONE

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

PRESENT REVENUE CALCULATION

SUBTOTAL FROM PREVIOUS PAGE \$16,070,423

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

265,439 KW @ \$0.25 /KW (66,360)
 (265,439 KW @ \$6.25 /KW) X 1% (16,590)
 (96,418,415 KWH @ \$0.00861 /KWH) X 1% (8,302)
 5,050 Minimum Bill KWH

TOU : PRIMARY

399,495 Max KW @ \$0.25 /KW (99,874)
 (399,495 Max KW @ \$2.97 /KW) X 1% (11,865)
 (361,413 ON-PEAK KW @ \$3.35 /KW) X 1% (12,107)
 (56,197,931 ON-PEAK KWH @ \$0.01928 /KWH) X 1% (10,835)
 (165,195,463 OFF-PEAK KWH @ \$0.0039 /KWH) X 1% (6,443)

SUBTOTAL BASE REVENUE \$15,838,047

PROPOSED REVENUE CALCULATION

SUBTOTAL FROM PREVIOUS PAGE 18,019,634

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

265,439 KW @ \$0.25 /KW (66,360)
 (265,439 KW @ \$8.52 /KW) X 1% (22,615)
 (96,418,415 KWH @ \$0.00568 /KWH) X 1% (5,477)
 5,050 Minimum Bill KWH

TOU : PRIMARY

399,495 Max KW @ \$0.25 /KW (99,874)
 (399,495 Max KW @ \$4.15 /KW) X 1% (16,579)
 (361,413 ON-PEAK KW @ \$4.52 /KW) X 1% (16,336)
 (56,197,931 ON-PEAK KWH @ \$0.01211 /KWH) X 1% (6,806)
 (165,195,463 OFF-PEAK KWH @ \$0.0030 /KWH) X 1% (4,956)

SUBTOTAL BASE REVENUE \$17,780,651

TRANSFERS FROM RATE SCHEDULE

NONE

Supporting Schedules: E-16a, E-18a, F-18a, F-18c

TRANSFERS TO RATE SCHEDULE

NONE

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: B91345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPI

TRANSFERS FROM RATE SCHEDULE LPT

CUSTOMER CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
STANDARD :	BILLS @	/BILL	\$0
TOU :	214 BILLS @	\$51.00 /BILL	\$10,914
DEMAND CHARGE	BILLING KW IN BLOCK		
STANDARD	KW @ \$	/KW	\$0
TOU : MAX DEMAND	1,534,684 KW @ \$	2.97 /KW	\$4,558,011
TOU : ON-PEAK	1,524,442 KW @ \$	3.35 /KW	\$5,106,881
ENERGY CHARGE	KWH IN BLOCK		
STANDARD	KWH @ \$	/KWH	\$0
TOU : ON-PEAK	215,622,831 KWH @ \$	0.01928 /KWH	\$4,157,208
TOU : OFF-PEAK	540,139,055 KWH @ \$	0.00390 /KWH	\$2,106,542
	MINIMUM BILL KWH		
REACTIVE CHARGE			
EXCESS KVARs	31,889 KVARs @	\$1.00 /KVAR	\$31,889
	SUBTOTAL :		\$15,971,445

TRANSFERS TO RATE SCHEDULE LP

CUSTOMER CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
STANDARD :	214 BILLS @	\$230.00 /BILL	\$49,220
TOU :	BILLS @	/BILL	\$0
DEMAND CHARGE	BILLING KW IN BLOCK		
STANDARD	1,534,684 KW @ \$	8.52 /KW	\$13,075,508
TOU : MAX DEMAND	KW @ \$	/KW	\$0
TOU : ON-PEAK	KW @ \$	/KW	\$0
ENERGY CHARGE	KWH IN BLOCK		
STANDARD	755,761,886 KWH @ \$	0.00568 /KWH	\$4,292,728
TOU : ON-PEAK	KWH @ \$	/KWH	\$0
TOU : OFF-PEAK	KWH @ \$	/KWH	\$0
	MINIMUM BILL KWH		
REACTIVE CHARGE			
EXCESS KVARs	31,889 KVARs @	\$1.00 /KVAR	\$31,889
	SUBTOTAL :		\$17,449,345

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: E 16a, E 18a, E 18b, E 18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factor are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MM's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. MASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

TRANSFERS FROM RATE SCHEDULE LPT

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

(	KW @	/KW	(	0
(	KW @	/KW)	X 1%	(
(	KWH @	/KWH)	X 1%	(

TOU : PRIMARY

(	853,036	Max KW @	\$0.25 /KW	(	213,259
(	853,036	Max KW @	\$2.97 /KW)	X 1%	(
(	846,544	ON-PEAK KW @	\$3.35 /KW)	X 1%	(
(	118,114,257	ON-PEAK KWH @	\$0.01928 /KWH)	X 1%	(
(	301,265,851	OFF-PEAK KWH @	\$0.00390 /KWH)	X 1%	(

STANDARD : TRANSMISSION

(	KW @	/KW	(	0
(	KW @	/KW)	X 2%	(
(	KWH @	/KWH)	X 2%	(

TOU : TRANSMISSION

(	633,287	Max KW @	\$0.70 /KW	(	443,301
(	633,287	Max KW @	\$2.97 /KW)	X 2%	(
(	630,346	ON-PEAK KW @	\$3.35 /KW)	X 2%	(
(	91,229,653	ON-PEAK KWH @	\$0.01928 /KWH)	X 2%	(
(	223,398,087	OFF-PEAK KWH @	\$0.00390 /KWH)	X 2%	(

SUBTOTAL BASE REVENUE

\$15,094,217

TRANSFERS FROM RATE SCHEDULE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

TRANSFERS TO RATE SCHEDULE LP

VOLTAGE DISCOUNTS

STANDARD : PRIMARY

(	853,036	KW @	\$0.25 /KW	(	213,259
(	853,036	KW @	\$8.52 /KW)	X 1%	(
(	419,330,108	KWH @	\$0.00568 /KWH)	X 1%	(

TOU : PRIMARY

(	Max KW @	/KW	(	0
(	Max KW @	/KW)	X 1%	(
(	ON-PEAK KW @	/KW)	X 1%	(
(	ON-PEAK KWH @	/KWH)	X 1%	(
(	OFF-PEAK KWH @	/KWH)	X 1%	(

STANDARD : TRANSMISSION

(	633,287	KW @	\$0.70 /KW	(	443,301
(	633,287	KW @	\$8.52 /KW)	X 2%	(
(	314,627,740	KWH @	\$0.00568 /KWH)	X 2%	(

TOU : TRANSMISSION

(	Max KW @	/KW	(	0
(	Max KW @	/KW)	X 2%	(
(	ON-PEAK KW @	/KW)	X 2%	(
(	ON-PEAK KWH @	/KWH)	X 2%	(
(	OFF-PEAK KWH @	/KWH)	X 2%	(

SUBTOTAL BASE REVENUE

\$16,552,634

TRANSFERS TO RATE SCHEDULE

NONE

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE LP AND LPT

TRANSFERS FROM RATE SCHEDULE LP

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	24 BILLS @ \$51.00 /BILL	\$1,224
TOU :	BILLS @ /BILL	\$0
DEMAND CHARGE	KWH IN BLOCK	
STANDARD	11,881 KW @ \$ 6.25 /KW	\$74,256
TOU : Maximum Demand	KW @ \$ /KW	\$0
TOU : OFF-PEAK	KW @ \$ /KW	\$0
ENERGY CHARGE		
STANDARD	3,282,640 KWH @ \$ 0.00861 /KWH	\$28,264
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
	MINIMUM BILL KWH	
REACTIVE CHARGE		
Excess KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE :		\$103,744
BASE REVENUE :		\$31,036,008
CORRECTION FACTOR :		1.00059766
PROJECTED BASE REVENUE:		\$31,054,557

TRANSFERS TO RATE SCHEDULE GSD

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	24 BILLS @ \$40.00 /BILL	\$960
TOU :	BILLS @ /BILL	\$0
DEMAND CHARGE	KWH IN BLOCK	
STANDARD	8,799 KW @ \$ 4.51 /KW	\$39,683
TOU : Maximum Demand	KW @ \$ /KW	\$0
TOU : OFF-PEAK	KW @ \$ /KW	\$0
ENERGY CHARGE		
STANDARD	3,282,640 KWH @ \$ 0.01424 /KWH	\$46,745
TOU : ON-PEAK	KWH @ \$ /KWH	\$0
TOU : OFF-PEAK	KWH @ \$ /KWH	\$0
	MINIMUM BILL KWH	
REACTIVE CHARGE		
Excess KVARs	KVARs @ \$1.00 /KVAR	\$0
SUBTOTAL BASE REVENUE :		\$87,388
BASE REVENUE :		\$34,420,653
CORRECTION FACTOR :		1.00059766
PROJECTED BASE REVENUE:		\$34,441,225
INCREASE :		\$3,386,668
PERCENTAGE INCREASE :		10.9 %

TRANSFERS FROM RATE SCHEDULE RST

NONE

Supporting Schedules: E 16a, E 18a, E 18b, E 18c

TRANSFERS TO RATE SCHEDULE RS

NONE

Recup Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE PX AND PXT

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	BILLS @ /BILL	\$0
TOU :	60 BILLS @ \$146.00 /BILL	\$8,760
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	KW @ \$ /KW	\$0
TOU : MAX DEMAND	1,350,263 KW @ \$ 3.56 /KW	\$4,806,936
TOU : ON-PEAK	1,334,003 KW @ \$ 3.99 /KW	\$5,322,672
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$0
TOU : ON-PEAK	216,239,113 KWH @ \$ 0.01299 /KWH	\$2,808,946
TOU : OFF-PEAK	663,638,220 KWH @ \$ 0.00242 /KWH	\$1,606,004
REACTIVE CHARGE		
EXCESS KVARs	5,649 KVARs @ \$1.00	\$5,649
BASE REVENUE		\$14,558,967
CORRECTION FACTOR		0.99999869
1990 PROJECTED BASE REVENUE		\$14,558,948

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE	NUMBER OF BILLS	CALCULATED REVENUES
STANDARD :	BILLS @ /BILL	\$0
TOU :	60 BILLS @ \$550.00 /BILL	\$33,000
DEMAND CHARGE	BILLING KW IN BLOCK	
STANDARD	KW @ \$ /KW	\$0
TOU : MAX DEMAND	1,350,263 KW @ \$ 3.97 /KW	\$5,360,544
TOU : ON-PEAK	1,334,003 KW @ \$ 4.32 /KW	\$5,762,893
ENERGY CHARGE	KWH IN BLOCK	
STANDARD	KWH @ \$ /KWH	\$0
TOU : ON-PEAK	216,239,113 KWH @ \$ 0.00984 /KWH	\$2,127,793
TOU : OFF-PEAK	663,638,220 KWH @ \$ 0.00262 /KWH	\$1,738,732
REACTIVE CHARGE		
EXCESS KVARs	5,649 KVARs @ \$1.00	\$5,649
BASE REVENUE		\$15,028,611
CORRECTION FACTOR		0.99999869
1990 PROJECTED BASE REVENUE		\$15,028,591
INCREASE		\$469,643
PERCENT INCREASE		3.2%

TRANSFERS FROM RATE SCHEDULE

TRANSFERS TO RATE SCHEDULE

NONE

NONE

Supporting Schedules: E 16a, E 18a, E 18b, E 18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-16a. The billing units must equal those shown in Schedules E-18a, E-18b, and E-18c. PROVIDE TOTAL NUMBER OF BILLS, MMH's, AND BILLING KWH FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

REVENUE CALCULATION FOR RATE SCHEDULE 55

PRESENT REVENUE CALCULATION

CUSTOMER CHARGE

36	Bills @	\$25.00 /Bill	\$900
12	Bills @	\$76.00 /Bill	\$912

LOCAL FACILITIES CHARGE

38,400	KW @	\$1.19 /KW	\$45,696
300,000	KW @	\$0.44 /KW	\$132,000

RESERVATION CHARGE

283,700	KW @	\$0.98 /KW	\$278,026
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DAILY DEMAND CHARGE

26,317	KW @	\$0.42 /KW	\$11,053
174,703	KW @	\$0.56 /KW	\$97,834

ENERGY CHARGE

2,913,508	KWH @	\$0.00489 /KWH	\$14,247
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PROJECTED BASE REVENUE

\$580,668

PROPOSED REVENUE CALCULATION

CUSTOMER CHARGE

36	Bills @	\$25.00 /Bill	\$900
12	Bills @	\$255.00 /Bill	\$3,060

LOCAL FACILITIES CHARGE

38,400	KW @	\$1.36 /KW	\$52,224
300,000	KW @	\$0.68 /KW	\$204,000

RESERVATION CHARGE

283,700	KW @	\$1.08 /KW	\$306,396
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DAILY DEMAND CHARGE

26,317	KW @	\$0.46 /KW	\$12,106
174,703	KW @	\$0.62 /KW	\$108,316

ENERGY CHARGE

2,913,508	KWH @	\$0.00344 /KWH	\$10,022
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VOLTAGE DISCOUNT

2,800,000	KWH @	\$0.00344 /KWHx	1%	(\$96)
113,508	KWH @	\$0.00344 /KWHx	2%	(\$8)

PROJECTED BASE REVENUE

\$696,920

INCREASE
PERCENT INCREASE\$116,252
20.0%

TRANSFERS FROM RATE SCHEDULE

NONE

TRANSFERS TO RATE SCHEDULE

NONE

Supporting Schedules: E-16a, E-18a, E-18b, E-18c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION : Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not. Annual kWh's must agree with the data provided in Schedule E-18c.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E1

Witness: J.L. MASKINS

Type of Facility	Annual Billing Items	Est. Monthly kWh	Annual kWh	Present Rates					Proposed Rates					Percent Increase
				Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	Fixture Charge	Energy Charge	Maint. Charge	Total Monthly Charge	\$ Total Revenue	
HIGH PRESSURE SODIUM VAPOR (OS-1)														
5400 LUMEN	32,472	28	909,216	\$1.76	\$0.51	\$1.65	\$3.92	\$127,290	\$1.85	\$0.74	\$1.49	\$4.08	\$132,486	4.08%
8800 LUMEN	113,748	40	4,549,920	1.77	0.73	1.67	4.17	474,329	1.86	1.05	1.20	4.11	467,504	-1.44%
20000 LUMEN	15,276	81	1,237,356	2.06	1.47	1.77	5.30	80,963	2.16	2.13	1.72	6.01	91,809	13.40%
25000 LUMEN	3,816	102	389,232	1.97	1.86	1.93	5.76	21,980	2.81	2.68	2.08	7.57	28,887	31.42%
46000 LUMEN	9,144	161	1,472,184	2.93	2.93	1.99	7.85	71,780	3.07	4.24	1.76	9.07	82,936	15.54%
20000 LUMEN *	732	81	59,292	2.06	1.47	1.77	5.30	3,880	4.29	2.13	1.84	8.26	6,046	55.85%
46000 LUMEN **	0	161	0	2.93	2.93	1.99	7.85	0	9.20	4.24	2.04	15.48	0	0.00%
20000 LUMEN **	2424	81	196,344	2.06	1.47	1.77	5.30	12,847	10.80	2.13	1.84	14.77	35,802	178.68%
8800 LUMEN ***	72	40	2,880	1.77	0.73	1.67	4.17	300	6.16	1.05	1.60	8.81	634	111.27%
MERCURY VAPOR (OS-1)														
3200 LUMEN	88,932	39	3,468,348	1.28	0.71	1.26	3.25	289,029	1.40	1.03	1.49	3.92	348,613	20.62%
7000 LUMEN	21,144	67	1,416,648	1.27	1.22	1.22	3.71	78,444	1.33	1.76	1.19	4.28	90,496	15.36%
9400 LUMEN	2,388	95	226,860	1.37	1.73	1.38	4.48	10,698	1.92	2.50	1.70	6.12	14,615	36.61%
17000 LUMEN	6,936	152	1,054,272	1.80	2.77	1.39	5.96	41,339	2.22	4.00	1.77	7.99	55,419	34.06%
48000 LUMEN	1,224	372	455,328	2.73	6.77	1.83	11.33	13,868	6.04	9.79	3.21	19.04	23,305	68.05%
CUSTOMER OWNED STREET LIGHTING (OS-1)														
			919,654		\$0.01821		\$0.01821	\$16,747		\$0.02631		\$0.02631	\$24,196	44.48%
			-----					-----					-----	
TOTAL (OS-1)			16,357,534					\$1,243,495					\$1,402,749	12.81%
			=====					=====					=====	

* NEW OFFERING, DIRECTIONAL, COASTAL

** NEW OFFERING, DIRECTIONAL

*** NEW OFFERING, DECORATIVE

Supporting Schedules: E-18C

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenue under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities as well as those who do not. Annual KWH's must agree with the data provided in Schedule E-18c.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: B91345-E1

Witness: J.L. HASKINS

TYPE OF FACILITY	ANNUAL BILLING ITEMS	EST. MONTHLY KWH	ANNUAL KWH	Present Rates				Proposed Rates						PERCENT INCREASE
				FIXTURE CHARGE	ENERGY CHARGE	MAINT. CHARGE	TOTAL MONTHLY CHARGE	\$ TOTAL REVENUE	FIXTURE CHARGE	ENERGY CHARGE	MAINT. CHARGE	TOTAL MONTHLY CHARGE	\$ TOTAL REVENUE	
HIGH PRESSURE SODIUM (OS-II)														
5400 LUMEN	14,748	28	412,944	\$1.48	\$0.51	\$1.60	\$3.59	\$52,945	\$1.85	\$0.74	\$0.87	\$3.46	\$51,028	-3.62%
8800 LUMEN	264,984	40	10,599,360	\$1.67	\$0.73	\$1.66	\$4.06	\$1,075,835	\$1.75	\$1.05	\$0.72	\$3.52	\$932,744	-13.30%
20000 LUMEN	7,008	81	567,648	\$2.06	\$1.47	\$1.77	\$5.30	\$37,142	\$2.16	\$2.13	\$1.21	\$5.50	\$38,544	3.77%
25000 LUMEN	816	102	83,232	\$1.97	\$1.86	\$1.91	\$5.74	\$4,684	\$2.81	\$2.68	\$1.56	\$7.05	\$5,753	22.82%
46000 LUMEN	5,352	161	861,672	\$2.93	\$2.93	\$1.99	\$7.85	\$42,013	\$3.07	\$4.24	\$1.25	\$8.56	\$45,813	9.04%
20000 LUMEN *	7,584	84	637,056	\$3.26	\$1.53	\$2.05	\$6.84	\$51,875	\$4.28	\$2.21	\$1.97	\$8.46	\$64,161	23.68%
46000 LUMEN *	51,420	167	8,587,140	\$3.39	\$3.04	\$2.09	\$8.52	\$438,098	\$3.80	\$4.39	\$1.83	\$10.02	\$515,228	0.00%
8800 LUMEN **	2,376	40	95,040	\$1.67	\$0.73	\$1.66	\$4.06	\$9,647	\$6.14	\$1.05	\$1.60	\$8.79	\$20,885	116.50%
MERCURY VAPOR (OS-III)														
7000 LUMEN	116,784	67	7,824,528	\$0.82	\$1.22	\$1.24	\$3.28	\$383,052	\$1.31	\$1.76	\$0.68	\$3.75	\$437,940	14.33%
17000 LUMEN	7,920	152	1,203,840	\$1.80	\$2.77	\$1.50	\$6.07	\$48,074	\$2.22	\$4.00	\$1.33	\$7.55	\$59,796	24.38%
17000 LUMEN *	1,092	163	177,996	\$2.56	\$2.97	\$1.70	\$7.23	\$7,895	\$4.11	\$4.29	\$1.88	\$10.28	\$11,226	42.19%
CUSTOMER OWNED OUTDOOR LIGHTING (OS-I)														
			35,064		\$0.01821		\$0.01821	\$639		\$0.02631		\$0.02631	\$923	44.48%
TOTAL (OS-II)			31,085,520					\$2,151,899					\$2,184,040	1.49%
ADDITIONAL FACILITIES														
POLES								\$249,780					\$249,780	
OTHER FIXTURES								\$111,528					\$111,528	
TOTAL OS-I (PG 1 OF 2)			16,357,534					\$1,243,495					\$1,402,749	
TOTAL OS-I AND OS-II			47,443,054					3,756,702					3,948,097	5.09%
TOTAL OS-III			5,047,063		\$0.04581		\$0.04581	\$231,206		\$0.03675		\$0.03675	\$185,480	-19.78%
TOTAL OS-IV KWH			2,151,386		\$0.04581		\$0.04581	\$98,555		\$0.03675		\$0.03675	\$79,063	-19.78%
OS-IV CUSTOMER CHARGE								\$0					\$12,360	
TOTAL OS-IV			2,151,386					\$98,555					\$91,423	-7.24%

* DIRECTIONAL

** NEW OFFERING, DECORATIVE

Supporting Schedules: E-18c

Recap Schedules:

821

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-10 and E-19, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WFR schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section IV
Fourth Revised Sheet No. 4 7A
Cancelling Third Revised Sheet No. 4 7A

GULF POWER COMPANY

(Continued from Sheet No. 4 7)

condition in connection therewith, and the Company shall have the right to remove any such things without notice and without liability for damages arising from such removal.

1-0-1 ~~ANALOGOUS, RESERVES OR STAND-BY SERVICE~~ — when there is no auxiliary, reserve, or stand-by service in connection with a qualifying generation or fuel power production facility or private generating plant, installation shall be as made at Customer's expense, that under no circumstances can Customer's equipment be operated in parallel with the Company's service. Such service shall not be permitted except by special agreement on price within consent of the Company. The rate applicable to a Customer contracting for such service shall be the time-of-use rate schedule or determined by the applicable provisions of such rates. In case the Customer desires the Company to stand by ready to serve less than the maximum demand of Customer's total electric requirements, the demand supplied shall be limited by a single breaker or fuse supplied by the Customer but under control of the Company.

1-9 **CHARACTER OF SERVICE** The phase, frequency, and voltage of electric service which may be available for delivery to the Customer shall be determined by the available local distribution system of the Company nearest the Customer's premises, and the Company shall not be required to deliver service at a phase, frequency, or voltage other than that provided for in the particular Rate Schedule applicable.

ISSUED BY

EFFECTIVE

Supporting Schedules:

E-9, E-10

Rec'd Schedule 91

Section IV
Fifth Revised Sheet No. 4 7A
Cancelling Fourth Revised Sheet No. 4 7A

GULF POWER COMPANY

(Continued from Sheet No. 4 7)

condition in connection therewith, and the Company shall have the right to remove any such things without notice and without liability for damages arising from such removal.

1-9 **CHARACTER OF SERVICE** The phase, frequency, and voltage of electric service which may be available for delivery to the Customer shall be determined by the available local distribution system of the Company nearest the Customer's premises, and the Company shall not be required to deliver service at a phase, frequency, or voltage other than that provided for in the particular Rate Schedule applicable.

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

... Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section No. 19
Ninth Revised Sheet No. 4 13
Cancelling Eighth Revised Sheet No. 4 13

- 2.5 **NON-ASSIGNMENT OF DEPOSIT:** The receipt for deposit cannot be assigned by the Customer without the written consent of the Company.
- 2.6 **PAYMENT OF PREVIOUS ACCOUNTS REQUIRED:** Applications for service will not be accepted by the Company until the applicant has paid to the Company all sums at any time owing and then unpaid by him for service of the same class rendered by the Company whether at the premises applied for or at any other premises.

PART III

LINE EXTENSION AND SERVICE CONNECTION REGULATIONS

- 3.1 **APPLIES TO ALL APPLICANTS:** These regulations apply to all applicants requesting service from the regular distribution systems of the Company for residential, commercial and industrial usage. Customers requesting service from the transmission system of the Company may require individual consideration and will be handled accordingly as they request service.
- 3.2 **SERVICE CONNECTION TO EXISTING DISTRIBUTION SYSTEM:** Where the Company's distribution circuits already are in place on the pole adjacent to the Customer's premises requiring only the installation of service wires and meter, the Company will place the service wires and meter completing the connection to provide service. The Customer shall pay a charge of \$99.00 for such connection, in addition to the deposit provided for elsewhere.
- 3.3 **NORMAL SERVICE RECONNECTION:** Where service has previously been connected at a premise, a \$16.00 service charge shall be paid for all subsequent reconnections, except for restoration of service after violation of regulations as provided in Paragraph 4.11 of these Rules.
- 3.4 **SERVICE IF LINE EXTENSION IS REQUIRED:** When an extension from the distribution system is required to place the service applied for on the pole adjacent to the Customer's premises, a test will be run on the projected revenue vs. the estimated construction cost, exclusive of transformers, meters and services. The formula to perform this test is:

$$CIAC_{cm} = \text{Construction Cost} \quad (X \text{ Expected Annual Non-fuel Energy Charge Revenues}) \\ (X \text{ Expected Annual Demand Charge Revenues})$$

$$CIAC_{us} = CIAC_{cm} - \text{URD Differential Cost}$$

If the annual revenue supports construction, then no CIAC is applicable. If the revenue/construction comparison shows a CIAC to be owing, the customer will pay to the company in advance of making the extension the amount from the formula, adjusted by the approved tax effect multiplier. Such payment may be waived or a special agreement may be made providing for the repayment of such money to the customer when additional business is secured upon terms to be fixed by the company. Title to all lines will remain with the company when:

GULF POWER COMPANY

Section No. 19
Ninth Revised Sheet No. 4 13
Cancelling Eighth Revised Sheet No. 4 13

- 2.5 **NON-ASSIGNMENT OF DEPOSIT:** The receipt for deposit cannot be assigned by the Customer without the written consent of the Company.
- 2.6 **PAYMENT OF PREVIOUS ACCOUNTS REQUIRED:** Applications for service will not be accepted by the Company until the applicant has paid to the Company all sums at any time owing and then unpaid by him for service of the same class rendered by the Company whether at the premises applied for or at any other premises.

PART III

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- 3.1 **APPLIES TO ALL APPLICANTS:** These regulations apply to all applicants requesting service from the regular distribution systems of the Company for residential, commercial and industrial usage. Customers requesting service from the transmission system of the Company may require individual consideration and will be handled accordingly as they request service.
- 3.2 **SERVICE CONNECTION TO EXISTING DISTRIBUTION SYSTEM:** Where the Company's distribution circuits already are in place on the pole adjacent to the Customer's premises requiring only the installation of service wires and meter, the Company will place the service wires and meter completing the connection to provide service. The Customer shall pay a charge of \$20.00 for such connection, in addition to the deposit provided for elsewhere.
- 3.3 **NORMAL SERVICE RECONNECTION:** Where service has previously been connected at a premise, a \$16.00 service charge shall be paid for all subsequent reconnections, except for restoration of service after violation of regulations as provided in Paragraph 4.11 of these Rules.
- 3.4 **SERVICE IF LINE EXTENSION IS REQUIRED:** When an extension from the distribution system is required to place the service applied for on the pole adjacent to the Customer's premises, a test will be run on the projected revenue vs. the estimated construction cost, exclusive of transformers, meters and services. The formula to perform this test is:

$$CIAC_{cm} = \text{Construction Cost} \quad (X \text{ Expected Annual Non-fuel Energy Charge Revenues}) \\ (X \text{ Expected Annual Demand Charge Revenues})$$

$$CIAC_{us} = CIAC_{cm} - \text{URD Differential Cost}$$

If the annual revenue supports construction, then no CIAC is applicable. If the revenue/construction comparison shows a CIAC to be owing, the customer will pay to the company in advance of making the extension the amount from the formula, adjusted by the approved tax effect multiplier. Such payment may be waived or a special agreement may be made providing for the repayment of such money to the customer when additional business is secured upon terms to be fixed by the company. Title to all lines will remain with the company when:

ISSUED BY: G. A. McNamee

EFFECTIVE: September 16, 1988

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. In separate attachments explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these IFB schedules, including those charges and credits the company proposes to continue at the present level. Anticipate for street and outdoor lighting rates, 1-8-8 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 99

Witness: J. L. HOSKINS

Section No. 17
Fourth Revised Sheet No. 4.14
Canceling 6460b Revised Sheet No. 4.14

GULF POWER COMPANY

3.4 (continued) service is connected to the Customer's premises, a service charge shall be paid in accordance with the provisions of Paragraph 3.2 above. The Company shall apply the above formulas uniformly to residential, commercial, and industrial customers requiring line extensions.

3.5 LIMITATIONS ON THREE PHASE SERVICE: In general, the Company will furnish single phase service for any residential or commercial loads involving no single meter larger than five horsepower. It has never contemplated supplying service to any meter rated at three horsepower or smaller at three phase service anywhere. Therefore, unless already available, three phase service will not be furnished for residential loads or for commercial loads where no commercial motor exceeds three horsepower until the Customer makes a contribution to the Company equal to the excess of the cost of providing three phase service over the cost of furnishing service to such load at single phase.

3.6 OVERHEAD SERVICE IN AN OVERHEAD AREA: When requested by an Applicant, the Company will install, own, and maintain an underground service from its overhead facilities to the Applicant's point of delivery. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specification. Prior to such installation, the Applicant and the Company will enter into an agreement outlining the terms and conditions of the installation, and the Applicant will be required to pay the Company in advance the estimated difference in cost between the underground service and the overhead facilities the Company would otherwise have installed when the Company has previously provided an overhead service to the Applicant's point of delivery. The Applicant will be required to pay all costs. These costs will include the costs of relocation or removal of the in-place value (less salvage) of the facilities to be removed. Any additional costs due to existing landscaping, pavement, or unusual conditions shall also be borne by the Applicant.

3.7 SERVICE CONNECTION FOR TEMPORARY SERVICE: Where the Company's distribution circuits are already in place on the pole adjacent to the Customer's premises requiring only the installation of a service drop and meter, the Company will place the service drop and meter (including the connection to provide temporary service). The service drop and meter installation shall not exceed 200 amperes and must utilize self-contained, non-damaged metering. The Customer shall pay a charge of \$400.00 for each such connection in addition to the deposit provided for elsewhere.

3.8 TEMPORARY SERVICE INVOLVING LIFTING: In case the establishing of temporary service involves cost of labor and material, other than as described in 3.7 above, the applicant must pay in advance the total estimated cost of installing and dismantling the necessary facilities, less the salvage value of the material returnable to stores for re-use. This payment shall be in addition to the appropriate

Section No. 19
Seventh Revised Sheet No. 4.14
Canceling 3122 Revised Sheet No. 4.14

GULF POWER COMPANY

3.4 (continued) service is connected to the Customer's premises, a service charge shall be paid in accordance with the provisions of Paragraph 3.2 above. The Company shall apply the above formulas uniformly to residential, commercial, and industrial customers requiring line extensions.

3.5 LIMITATIONS ON THREE PHASE SERVICE: In general, the Company will furnish single phase service for any residential or commercial loads involving no single meter larger than five horsepower. It has never contemplated supplying service to any meter rated at three horsepower or smaller at three phase service anywhere. Therefore, unless already available, three phase service will not be furnished for residential loads or for commercial loads where no commercial motor exceeds three horsepower until the Customer makes a contribution to the Company equal to the excess of the cost of providing three phase service over the cost of furnishing service to such load at single phase.

3.6 OVERHEAD SERVICE IN AN OVERHEAD AREA: When requested by an Applicant, the Company will install, own, and maintain an underground service from its overhead facilities to the Applicant's point of delivery. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specification. Prior to such installation, the Applicant and the Company will enter into an agreement outlining the terms and conditions of the installation, and the Applicant will be required to pay the Company in advance the estimated difference in cost between the underground service and the overhead facilities the Company would otherwise have installed when the Company has previously provided an overhead service to the Applicant's point of delivery. The Applicant will be required to pay all costs. These costs will include the costs of relocation or removal of the in-place value (less salvage) of the facilities to be removed. Any additional costs due to existing landscaping, pavement, or unusual conditions shall also be borne by the Applicant.

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3.8 TEMPORARY SERVICE INVOLVING LIFTING: In case the establishing of temporary service involves cost of labor and material, other than as described in 3.7 above, the applicant must pay in advance the total estimated cost of installing and dismantling the necessary facilities, less the salvage value of the material returnable to stores for re-use. This payment shall be in addition to the appropriate

ISSUED BY

EFFECTIVE

EFFECTIVE

ISSUED BY

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes to legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedule E-2b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Responses for street and outdoor lighting rates, I-D-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HOSKINS

Section IV
Third- Revised Sheet No. 4.18
Canceling Second Revised Sheet No. 4.18

GULF POWER COMPANY

4.11 (Continued)

- 4.11.3 For fraudulent representation in relation to consumption of electric energy.
- 4.11.4 For violation of any of the published rules of the Company or violation of any conditions of applications.
- 4.11.5 For use or application by the Customer of the service in a manner or for the purpose which is:
- 4.11.5.1 Detrimental to the electric service of others
- 4.11.5.2 Made unlawful by orders, ordinances, or laws of the State of Florida or any political subdivision thereof
- 4.11.6 If for any other reason the Customer is receiving or about to receive the benefit of service without full compensation to the Company

4.12 **TAMPERING WITH METERS** - Unauthorized connections to, or tampering with the Company's meters, meter seals, or metering equipment, or evidence thereof, which would cause the meter to fail to register or to register inaccurately, shall subject the Customer to prosecution under the laws of the State of Florida, to an adjustment for correction of prior bills for services rendered, to liability for reimbursement to the Company of all extra expenses incurred as a result thereof, and to immediate discontinuance of service, subject to the appeal rights of Commission Rule 25-6.105. The reimbursement for extra expenses incurred as a result of the investigation or as a result thereof shall be the actual amount of such extra expenses, but in any event shall not be less than the sum of \$20.00; (which may be assessed in lieu of proof of actual extra expenses when the customer's obligation is acknowledged or is determined by a court of competent jurisdiction), and shall be in addition to any charges for service rendered or charges for restoration of service as provided elsewhere in these rules.

4.13 **RESTORATION OF SERVICE AFTER VIOLATION OF RULES** - The Company shall not be required to restore service after being discontinued in accordance with Rules 4.11 or 4.12 above until the Customer has complied with all reasonable rules of the Company designed to prevent a recurrence, and the Company has been reimbursed for the full amount of service rendered and paid a \$15.00 service charge for restoration of service.

4.14 **TESTING OF METERS AND RESOLVING DISPUTES** - The Company shall, upon request, test any meter or meters, in accordance with Commission Rule 25-6.12, through which the Customer is receiving service. There will be no charge for such test provided that the meter has not been tested by the Company or the Florida Public Service Commission within twelve (12) months previous to such request. If the Customer requests a meter test more frequently, the Company may require a deposit not to exceed fifteen dollars (\$15.00), to defray cost of testing.

ISSUED BY

EFFECTIVE

Supporting Schedules: E-4, E-10

Dec 30 / 1990

Section IV
Fourth Revised Sheet No. 4.18
Canceling Third Revised Sheet No. 4.18

GULF POWER COMPANY

4.11 (Continued)

- 4.11.3 For fraudulent representation in relation to consumption of electric energy.
- 4.11.4 For violation of any of the published rules of the Company or violation of any conditions of applications.
- 4.11.5 For use or application by the Customer of the service in a manner or for the purpose which is:
- 4.11.5.1 Detrimental to the electric service of others
- 4.11.5.2 Made unlawful by orders, ordinances, or laws of the State of Florida or any political subdivision thereof
- 4.11.6 If for any other reason the Customer is receiving or about to receive the benefit of service without full compensation to the Company

4.12 **TAMPERING WITH METERS** - Unauthorized connections to, or tampering with the Company's meters, meter seals, or metering equipment, or evidence thereof, which would cause the meter to fail to register or to register inaccurately, shall subject the Customer to prosecution under the laws of the State of Florida, to an adjustment for correction of prior bills for services rendered, to liability for reimbursement to the Company of all extra expenses incurred as a result thereof, and to immediate discontinuance of service, subject to the appeal rights of Commission Rule 25-6.105. The reimbursement for extra expenses incurred as a result of the investigation or as a result thereof shall be the actual amount of such extra expenses, but in any event shall not be less than the sum of \$25.00; (which may be assessed in lieu of proof of actual extra expenses when the customer's obligation is acknowledged or is determined by a court of competent jurisdiction), and shall be in addition to any charges for service rendered or charges for restoration of service as provided elsewhere in these rules.

4.13 **RESTORATION OF SERVICE AFTER VIOLATION OF RULES** - The Company shall not be required to restore service after being discontinued in accordance with Rules 4.11 or 4.12 above until the Customer has complied with all reasonable rules of the Company designed to prevent a recurrence, and the Company has been reimbursed for the full amount of service rendered and paid a \$15.00 service charge for restoration of service.

4.14 **TESTING OF METERS AND RESOLVING DISPUTES** - The Company shall, upon request, test any meter or meters, in accordance with Commission Rule 25-6.12, through which the Customer is receiving service. There will be no charge for such test provided that the meter has not been tested by the Company or the Florida Public Service Commission within twelve (12) months previous to such request. If the Customer requests a meter test more frequently, the Company may require a deposit not to exceed fifteen dollars (\$15.00), to defray cost of testing.

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

SHEET NO.: 091345-E1

EXPLANATION 1 Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-p-u rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HADLINS

Section VI
Schedules Revised Sheet No. 6.1
Consolidated Attachment Revised Sheet No. 6.1

GULF POWER COMPANY

DESCRIPTION	WISC	CLASSIFICATION	SHEET NO.
RS	RS	Residential Service	6.2
GS	GS	General Service - Non-Demand	6.3
GSB	GSB	General Service - Demand	6.4
LP	GSLB	Large Power Service	6.6
PR	GSLOB	Large High Load Factor Power Service	6.8
OS	SL, OS, OS1	Outdoor Service	6.10
SE		Supplemental Energy (Optional Rider)	6.12
LB		Levelized Billing (Optional Rider)	6.14
CR		Cost Recovery Clause - Fossil Fuel and Purchased Power	6.15
		Billing Adjustments and Payment of Bills	6.16
ECC		Cost Recovery Clause - Energy Conservation	6.16.1
RS1	RS1	Residential Service - Time-of-the Conservation (Optional)	6.17
GS1	GS1	General Service - Non-Demand Time-of-the Conservation (Optional)	6.18
GSB1	GSB1	General Service - Demand Time-of-the Conservation (Optional)	6.21
LP1	GSLOB1	Large Power Service - Time-of-the Conservation (Optional)	6.24
PR1	GSLOB1	Large High Load Factor Power Service - Time-of-the Conservation (Optional)	6.27
SS		Standby and Supplementary Service	6.29

REVIEWED BY: J. L. Hadlins EFFECTIVE November 15, 1989

Supporting Schedule: E-9, E10

Spec Schedules:

Section VI
Schedules Revised Sheet No. 6.1
Consolidated Attachment Revised Sheet No. 6.1

GULF POWER COMPANY

DESCRIPTION	WISC	CLASSIFICATION	SHEET NO.
RS	RS	Residential Service	6.2
GS	GS	General Service - Non-Demand	6.3
GSB	GSB	General Service - Demand	6.4
LP	GSLB	Large Power Service	6.6
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SE		Supplemental Energy (Optional Rider)	6.12
LB		Levelized Billing (Optional Rider)	6.14
CR		Cost Recovery Clause - Fossil Fuel and Purchased Power	6.15
		Billing Adjustments and Payment of Bills	6.16
ECC		Cost Recovery Clause - Energy Conservation	6.16.1
RS1	RS1	Residential Service - Time-of-the Conservation (Optional)	6.17
GS1	GS1	General Service - Non-Demand Time-of-the Conservation (Optional)	6.18
GSB1	GSB1	General Service - Demand Time-of-the Conservation (Optional)	6.21
LP1	GSLOB1	Large Power Service - Time-of-the Conservation (Optional)	6.24
PR1	GSLOB1	Large High Load Factor Power Service - Time-of-the Conservation (Optional)	6.27
SS		Standby Service	6.29
SS1		Interruptible Standby Service	6.33

REVIEWED BY:

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891245-E1

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 80

Witness: J. L. HARRIS

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFS schedules, including those charges and credits the company proposes to continue at the present level. Burdenings for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Section No. VI
Eighteenth Revised Sheet No. 6.2
Cancelling Seventeenth Revised Sheet No. 6.7

GULF POWER COMPANY

RATE SCHEDULE 85
RESIDENTIAL SERVICE

AVAILABILITY: Available throughout the entire territory served by the Company.

APPLICABILITY: Applicable for service to a single family dwelling unit accepted by one family or household and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE: Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

MONTHLY RATES:

Customer Charge

\$6.00

FUEL CHARGE

Energy-Demand Charge

June Through September

9-11¢ per kWh

October Through May

7-10¢ per kWh

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2-14¢/kWh for current fuel costs included in this tariff. See page 6.15

MINIMUM BILL: In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made of not less than \$6.00.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill will not less than \$20.00 per dwelling unit may be required before service is commenced at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 (FAMOUS FILL BILLING)

FUEL CHARGE: See Sheet No. 6.16

PAYMENT OF BILLS: See Sheet No. 6.16

SERVICE IS SUBJECT TO RULES AND REGULATIONS OF SERVICE UNDER THIS AS SCHEDULED BY THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

REMOVED BY: J. L. Harris, President EFFECTIVE: October 1, 1989

Supporting Schedules: E-8, E-10

See Schedules

Section No. VI
Eighteenth Revised Sheet No. 6.2
Cancelling Eighteenth Revised Sheet No. 6.2

GULF POWER COMPANY

RATE SCHEDULE 85
RESIDENTIAL SERVICE

AVAILABILITY: Available throughout the entire territory served by the Company.

APPLICABILITY: Applicable for service to a single family dwelling unit accepted by one family or household and to commonly-owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE: Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

MONTHLY RATES:

Customer Charge

\$6.00

FUEL CHARGE

Energy-Demand Charge

June Through September

4-11¢ per kWh

October Through May

3-4¢ per kWh

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2-14¢/kWh for current fuel costs included in this tariff. See page 6.15

MINIMUM BILL: In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made of not less than \$6.00.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill will not less than \$20.00 per dwelling unit may be required before service is commenced at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 (FAMOUS FILL BILLING)

FUEL CHARGE: See Sheet No. 6.16

PAYMENT OF BILLS: See Sheet No. 6.16

SERVICE IS SUBJECT TO RULES AND REGULATIONS OF SERVICE UNDER THIS AS SCHEDULED BY THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

REMOVED BY: J. L. Harris, President EFFECTIVE: October 1, 1989

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 89145-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WFR schedules, including those charges and credits the company proposes to continue at the present level. Newspapers for street and outdoor lighting rates, 1-5-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. MOSELEY

Section No. VI
Seventeenth Revised Sheet No. 6.3
Canceling Seventeenth Revised Sheet No. 6.3

GULF POWER COMPANY

RATE SCHEDULE 65
GENERAL SERVICE - NON-DEMAND

AVAILABILITY: Available throughout the entire territory served by the Company

APPLICABILITY: Applicable for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer, subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES:

Customer Charge

\$4.00

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2.14¢/kwh. For current fuel costs included in this tariff, see page 6.15.

Energy Demand Charge

None Through September

6-kwhr per km

\$ 4.734 per km

Delivered Through May

5.44¢ per km

REMARKS: MONTHLY BILLS In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than \$1.00.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is commenced. Estimated billings which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE See Sheet No. 6.15

PAYMENT OF BILLS See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY: G. S. McNeary EFFECTIVE: November 1, 1989

Supporting Schedules: E-4, E-10

Revised Schedules:

Section No. VI
Eighteenth Revised Sheet No. 6.3
Canceling Eighteenth Revised Sheet No. 6.3

GULF POWER COMPANY

RATE SCHEDULE 65
GENERAL SERVICE - NON-DEMAND

AVAILABILITY: Available throughout the entire territory served by the Company

APPLICABILITY: Applicable for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer, subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES:

Customer Charge

\$10.00

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2.14¢/kwh. For current fuel costs included in this tariff, see page 6.15.

Energy Demand Charge

None Through September

6-kwhr per km

\$ 4.734 per km

Delivered Through May

5.44¢ per km

REMARKS: MONTHLY BILLS In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than \$10.00.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 may be required before service is commenced. Estimated billings which deposit may be applied to any final bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE See Sheet No. 6.15

PAYMENT OF BILLS See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY: G. S. McNeary EFFECTIVE: November 1, 1989

Supporting Schedules: E-4, E-10

Revised Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnotes unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section No. VI
Thirteenth Revised Sheet No. 6.4
Cancelling Twelfth Revised Sheet No. 6.4

RATE SCHEDULE 650
GENERAL SERVICE - DEMAND

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality to which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

Customer Charge	FUEL CHARGE
\$60.00	
Demand Charge	Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was \$-9966/kuh. For current fuel costs included in this tariff, see page 6.15
\$6-26 per kw of billing demand	
Energy Charge	
\$-3416 per kwh	

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Customer Charge plus the Demand Charge

ISSUED BY: G. L. McInerney, President EFFECTIVE: October 1, 1989

Supporting Schedules: E8-b, E10

GULF POWER COMPANY

Section No. VI
Fourteenth Revised Sheet No. 6.4
Cancelling Thirteenth Revised Sheet No. 6.4

RATE SCHEDULE 650
GENERAL SERVICE - DEMAND

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality to which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

Customer Charge	FUEL CHARGE
\$40.00	
Demand Charge	Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was \$-1416/kuh. For current fuel costs included in this tariff, see page 6.15
\$4.51 per kw of billing demand	
Energy Charge	
\$-4246 per kwh	

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Customer Charge plus the Demand Charge

ISSUED BY: EFFECTIVE:

Revised Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these rate schedules, including those charges and credits the company proposes to continue at the present level. Markpapers for street and outdoor lighting rates, 1-0-0 rates and standard money charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12 / 31 / 90

DOCKET NO.: 891345-E

Witness: J. L. HARRIS

Section No. VI
Fourthteenth Revised Sheet No. 6.5
Cancelling Thirteenth Revised Sheet No. 6.5

GULF POWER COMPANY

(Continued from Rate Schedule 650 Sheet No. 6.4)

DERIVATION OF BILLING DEMAND - The billmeter (two) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest billmeter (two) during each service month. For these customers with a measured demand of less than 20 kW for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule, the billing demand shall be 20 kW.

REACTIVE DEMAND CHARGE - When the contract capacity required to be maintained is one-hundred (100) kilowatts or more, at the option of the Company, the monthly bill calculated at the above rates may be increased in the amount of \$1.00 per kW for all over 0.4832 kilowatts per kilowatt (the power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured live demand and the square of the maximum monthly measured live demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PREMIUM VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the customer, the monthly rate will be subject to a discount of twenty-five (25) cents per kW of the customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge, however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT - Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

DEPOSIT - A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16 FARMHOUSE FEE BILLING See Sheet No. 6.16

FUEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

REMOVED BY 8-1-90, Revised Sheet No. 6.5

Supporting Schedules: E-6, E-10

E-6, Schedules

Section No. VI
Fifteenth Revised Sheet No. 6.5
Cancelling Fourteenth Revised Sheet No. 6.5

GULF POWER COMPANY

(Continued from Rate Schedule 650 Sheet No. 6.4)

DERIVATION OF BILLING DEMAND - The billmeter (two) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest billmeter (two) during each service month. For these customers with a measured demand of less than 20 kW for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule, the billing demand shall be 20 kW.

REACTIVE DEMAND CHARGE - When the contract capacity required to be maintained is one-hundred (100) kilowatts or more, at the option of the Company, the monthly bill calculated at the above rates may be increased in the amount of \$1.00 per kW for all over 0.4832 kilowatts per kilowatt (the power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured live demand and the square of the maximum monthly measured live demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PREMIUM VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the customer, the monthly rate will be subject to a discount of twenty-five (25) cents per kW of the customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge, however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT - Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

DEPOSIT - A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated, which deposit may be applied to any final bills against the Customer for service.

TAX ADJUSTMENT - See Sheet No. 6.16 FARMHOUSE FEE BILLING See Sheet No. 6.16

FUEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

REMOVED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 871345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative (rates) as existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFS schedules, including those charges and credits the company proposes to continue at the present level. Burdened for street and outdoor lighting rates, 1-9-8 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section No. VI
 44444444-Revised Sheet No. 6.6
 Cancelling 44444444 Revised Sheet No. 6.6

GULF POWER COMPANY

URSEC: 6240

RATE SCHEDULE LP
 LARGE POWER SERVICE

AVAILABILITY: - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY: - Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

TARIFF RATES:

Customer Charge:

FUEL CHARGE:

999-00-
 Demand Charge:
 90-95 per kw of billing demand
 Energy Charge:
 1989, the amount for fuel,
 0-00000000, for
 current fuel costs
 included in this tariff.
 see page 6.15

REASON FOR BILLING: - In consideration of the requirements of the Company to furnish such service, no monthly bill shall be rendered for less than the Customer Charge plus the Demand Charge.

REGULATION OF BILLING PERIOD: - The kilowatt (kw) billing demand for billing purposes shall be the Customer's maximum interpolated fifteen (15) minute demand to the nearest kilowatt (kw) during each service month for these customers with a measured demand of less than 500 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule. The billing demand shall be 500 kw

REVIEWED BY: D. L. McCreary, President EFFECTIVE: October 1, 1989

Supporting Schedules: E8-1, E10

See Also Schedules:

Section No. VI
 44444444-Revised Sheet No. 6.6
 Cancelling 44444444 Revised Sheet No. 6.6

GULF POWER COMPANY

URSEC: 6240

RATE SCHEDULE LP
 LARGE POWER SERVICE

AVAILABILITY: - Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY: - Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer contracting for not less than five hundred (500) kilowatts (kw). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: - The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

TARIFF RATES:

Customer Charge:

FUEL CHARGE:

999-00-
 Demand Charge:
 90-95 per kw of billing demand
 Energy Charge:
 1989, the amount for fuel,
 0-00000000, for
 current fuel costs
 included in this tariff.
 see page 6.15

REASON FOR BILLING: - In consideration of the requirements of the Company to furnish such service, no monthly bill shall be rendered for less than the Customer Charge plus the Demand Charge.

REGULATION OF BILLING PERIOD: - The kilowatt (kw) billing demand for billing purposes shall be the Customer's maximum interpolated fifteen (15) minute demand to the nearest kilowatt (kw) during each service month for these customers with a measured demand of less than 500 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule. The billing demand shall be 500 kw

REVIEWED BY: D. L. McCreary, President EFFECTIVE: October 1, 1989

Supporting Schedules: E8-1, E10

See Also Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891245-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes to legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. In separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WFS schedules, including those charges and credits the company proposes to continue at the present level. Bar-tappers for street and outdoor lighting rates, T-D-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. WADSWORTH

Section No. VI
Fortieth Revised Sheet No. 6.7
Canceling Nineteenth Revised Sheet No. 6.7

GULF POWER COMPANY

(Continued from Rate Schedule LP Sheet No. 6.6)

REACTIVE DEMAND CHARGE: The monthly bill calculated at the above rates shall also be increased to the amount of \$1.00 per year for all over 0.48432 kilowatts per kilovolt (KVA power factor). The kilowatts to which adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated at the square root of the difference between the square of the maximum monthly measured kw demand and the square of the minimum monthly measured kw demand.

TRANSMISSION DISCOUNT AND DELIVERY DELAYING VOLUME DISCOUNTS: When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the customer, the monthly rate will be subject to a discount of twenty-five (25) cents per month per kilovolt (kv) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge. However, such deduction shall not reduce the minimum monthly bill specified above.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION DELAYING VOLUME DISCOUNTS: When the Company renders service under this Rate Schedule from an available transmission line of 45,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and use such service the Monthly Rate will be subject to a discount of seventy (70) cents per month per kilovolt (kv) of the Customer's billing demand as determined above, and an additional discount of two percent (2%) of the energy charge and two percent (2%) of the Demand Charge. However, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated which deposit may be applied to any upgrade bill against the Customer for service.

TERM OF CONTRACT: Service under this Rate Schedule shall be for a period of one or more years and thereafter from year to year until terminated by three (3) or more months written notice by either party to the other.

TAX ADJUSTMENT: See Sheet No. 6.16. FRANCHISE FEE BILLING: See Sheet No. 6.16.

FUEL CHARGE: See Sheet No. 6.15.

PAYMENT OF BILLS: See Sheet No. 6.16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section No. VI
Fortieth Revised Sheet No. 6.7
Canceling Nineteenth Revised Sheet No. 6.7

GULF POWER COMPANY

(Continued from Rate Schedule LP Sheet No. 6.6)

REACTIVE DEMAND CHARGE: The monthly bill calculated at the above rates shall also be increased to the amount of \$1.00 per year for all over 0.48432 kilowatts per kilovolt (KVA power factor). The kilowatts to which adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated at the square root of the difference between the square of the maximum monthly measured kw demand and the square of the minimum monthly measured kw demand.

TRANSMISSION DISCOUNT AND DELIVERY DELAYING VOLUME DISCOUNTS: When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the customer, the monthly rate will be subject to a discount of twenty-five (25) cents per month per kilovolt (kv) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge. However, such deduction shall not reduce the minimum monthly bill specified above.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION DELAYING VOLUME DISCOUNTS: When the Company renders service under this Rate Schedule from an available transmission line of 45,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and use such service the Monthly Rate will be subject to a discount of seventy (70) cents per month per kilovolt (kv) of the Customer's billing demand as determined above, and an additional discount of two percent (2%) of the energy charge and two percent (2%) of the Demand Charge. However, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated which deposit may be applied to any upgrade bill against the Customer for service.

TERM OF CONTRACT: Service under this Rate Schedule shall be for a period of one or more years and thereafter from year to year until terminated by three (3) or more months written notice by either party to the other.

TAX ADJUSTMENT: See Sheet No. 6.16. FRANCHISE FEE BILLING: See Sheet No. 6.16.

FUEL CHARGE: See Sheet No. 6.15.

PAYMENT OF BILLS: See Sheet No. 6.16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-D-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. WASHING

GULF POWER COMPANY

Section No. VI
Fourteenth Revised Sheet No. 6.8
Canceling Thirteenth Revised Sheet No. 6.8

URSC: G5LD1

RATE SCHEDULE PR
LARGE HIGH LOAD FACTOR POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company

APPLICABILITY - Applicable for three phase lighting and power service to any customer contracting for not less than 1,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company

MONTHLY RATES

Customer Charge

\$100.00

Demand Charge

\$7.50 per kw of billing demand

Energy Charge

0.60¢d per kWh

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2.0¢/gwh for current fuel costs included in this tariff. see page 6.15

MINIMUM MONTHLY BILL - In consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus \$10.50¢ per kw of Billing Demand

DETERMINATION OF BILLING DEMAND - The Customer's Billing Demand shall be the maximum measured kw demand integrated over any fifteen minute interval during the current billing month, provided such demand shall not be less than 1500 kw.

ISSUED BY: D. L. McInerney, President EFFECTIVE: October 1, 1989

Supporting Schedules: E8-g E10

GULF POWER COMPANY

Section No. VI
Fifteenth Revised Sheet No. 6.8
Canceling Fourteenth Revised Sheet No. 6.8

URSC: G5LD1

RATE SCHEDULE PR
LARGE HIGH LOAD FACTOR POWER SERVICE

AVAILABILITY - Available throughout the entire territory served by the transmission system of the Company

APPLICABILITY - Applicable for three phase lighting and power service to any customer contracting for not less than 1,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE - The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company

MONTHLY RATES

Customer Charge

\$550.00

Demand Charge

\$8.25 per kw of billing demand

Energy Charge

0.45¢d per kWh

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2.0¢/gwh for current fuel costs included in this tariff. see page 6.15

MINIMUM MONTHLY BILL - In consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus \$10.60¢ per kw of Billing Demand

DETERMINATION OF BILLING DEMAND - The Customer's Billing Demand shall be the maximum measured kw demand integrated over any fifteen minute interval during the current billing month, provided such demand shall not be less than 1500 kw.

ISSUED BY:

EFFECTIVE:

Revised Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these IFB schedules, including those charges and credits the company proposes to continue at the present level. Burdenings for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this sector.

COMPLAINANT: GULF POWER COMPANY

DOCKET NO.: 891345-E

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HARRIS

Section No. VI
Thirteenth Revised Sheet No. 6.9
Cancelling TWENTY-REVENUE

GULF POWER COMPANY

(Continued)

REACTIVE DEMAND CHARGE - The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per hour for all over 0.4832 kilowatts per kilowatt (90% power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kw demand and the square of the minimum monthly measured kw demand.

TRANSMISSION DISCOUNT AND TRANSMISSION RETENTION VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule from an available transmission line of 40,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and utilize such service, the Monthly Rate will be subject to a discount of forty-five (45) cents per month per kilowatt (kw) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge, and one percent (1%) of the demand charge, however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT - (1) Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twelve (12) months' written notice by either party to the other.

TAX ADJUSTMENT - See Sheet No. 6.16 **FRANCHISE FEE BILLING** - See Sheet No. 6.16

FEEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

Section No. VI
Cancelling TWENTY-REVENUE
Revised Sheet No. 6.9

GULF POWER COMPANY

(Continued)

REACTIVE DEMAND CHARGE - The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per hour for all over 0.4832 kilowatts per kilowatt (90% power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kw demand and the square of the minimum monthly measured kw demand.

TRANSMISSION DISCOUNT AND TRANSMISSION RETENTION VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule from an available transmission line of 40,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and utilize such service, the Monthly Rate will be subject to a discount of forty-five (45) cents per month per kilowatt (kw) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the energy charge, and one percent (1%) of the demand charge, however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT - (1) Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twelve (12) months' written notice by either party to the other.

TAX ADJUSTMENT - See Sheet No. 6.16 **FRANCHISE FEE BILLING** - See Sheet No. 6.16

FEEL CHARGE - See Sheet No. 6.15

PAYMENT OF BILLS - See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative forest from existing tariff provisions.

Projected Test Year Ended 12 / 31 / 90

Wittmann: J. L. Wittmann

Section No VI
Seventeenth Revised Sheet No 6 10
Cancelled 18th Revised Sheet No 6 10

MATT SCHMIDT OS

throughout the entire territory served by the

001. Street and Society Lighting. (24)

provisions of the company's standard

governmental agency or, at the company's option, direct contracting agency where the company owns and operates the electric distribution system. Service hereunder includes power supply and may include lamp rentals, and regular maintenance.

CONCLUSIONS

HIGH PRESSURE SOLID VAPOR

[illegible]

Get Available for New Installation

[illegible]

	* Not Available for New Installation	
--	(Times and Monthly Rate - Line Meters) Annual Operating Hours / 1,000 *	

2004-05

MULTIPLY

Supporting Schedules

Time as scheduled on:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFT schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Rate Sheet:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HARRIS

Section No. VI
Semiannual Revised Sheet No. 6.11
Canceling Sixteenth Revised Sheet No. 6.11

GULF POWER COMPANY

(Continued from Rate Schedule DS Sheet No. 6.10)

Customer owned street and roadway lighting fixtures which conform to the specifications of Company named fixtures may receive energy at the appropriate charges for each type light above. Customer owned street and roadway lighting systems which do not conform to specifications of the Company named fixtures shall be charged the monthly rate of $\frac{1}{2}$ ¢/ft/line of the estimated run length of each unit.

ADDITIONAL FACILITIES CHARGES: The above rates apply to lighting installations made on the Company's existing overhead distribution system. Any special or additional facilities which may be installed at the Company's option, will be billed in addition to the above rates.

Charge for 30 ft. wood pole used only for the street lighting system \$2.00
Charge for 30 ft. concrete pole used only for the street lighting system \$4.50

All other additional facilities shall be billed at 1.70¢ per month of the Company's cost. Such facilities may include, but are not limited to, underground wiring and special poles approved by the Company.

DS-11. GENERAL AREA LIGHTING (GAL)

APPLICABILITY: Applicable for general area lighting where street and roadway lighting is not applicable. Service hereunder includes regular maintenance, power supply and lamp renewals due to burnout, but not vandalism.

LIBERATION OF SERVICE: Company named fixtures will be mounted on Company named poles of the Company's distribution system. Customer named fixtures will be mounted on Customer named poles, and a standard type and design, permitting service at no additional cost to the Company.

MONTHLY RATES

Mean Lamp Rating	Lamp Life (HOURS)	Estimated Fixture CHARGE	Maintenance CHARGE	Energy Total CHARGE
14000 Lumens	83	28	\$1.40	\$-0.44 \$-0.40
8000 Lumens	116	40	\$1.40	\$-0.30 \$-0.40
7000 Lumens	296	81	\$1.40	\$-0.43 \$-0.30
70000 Lumens	410	161	\$1.40	\$-0.91 \$-0.30
700000 Lumens	246	84	\$1.40	\$-0.91 \$-0.30
7000000 Lumens	485	161	\$1.40	\$-0.91 \$-0.30
70000000 Lumens	116	90	\$1.40	\$-0.91 \$-0.30

PREPARED BY: J. L. HARRIS, President

EFFECTIVE

January 1, 1990

Supporting Schedules: E-8 E-10

Page 15 of 50

Section No. VI
Semiannual Revised Sheet No. 6.11
Canceling Sixteenth Revised Sheet No. 6.11

GULF POWER COMPANY

(Continued from Rate Schedule DS Sheet No. 6.10)

Customer owned street and roadway lighting fixtures which conform to the specifications of Company named fixtures may receive energy at the appropriate charges for each type light above. Customer named street and roadway lighting systems which do not conform to specifications of the Company named fixtures shall be charged the monthly rate of $\frac{1}{2}$ ¢/ft/line of the estimated run length of each unit.

ADDITIONAL FACILITIES CHARGES: The above rates apply to lighting installations made on the Company's existing overhead distribution system. Any special or additional facilities which may be installed at the Company's option, will be billed in addition to the above rates.

Charge for 30 ft. wood pole used only for the street lighting system \$2.00
Charge for 30 ft. concrete pole used only for the street lighting system \$4.50

All other additional facilities shall be billed at 1.70¢ per month of the Company's cost. Such facilities may include, but are not limited to, underground wiring and special poles approved by the Company.

DS-11. GENERAL AREA LIGHTING (GAL)

APPLICABILITY: Applicable for general area lighting where street and roadway lighting is not applicable. Service hereunder includes regular maintenance, power supply and lamp renewals due to burnout, but not vandalism.

LIBERATION OF SERVICE: Company named fixtures will be mounted on Company named poles of the Company's distribution system. Customer named fixtures will be mounted on Customer named poles.

MONTHLY RATES

Mean Lamp Rating	Lamp Life (HOURS)	Estimated Fixture CHARGE	Maintenance CHARGE	Energy Total CHARGE
14000 Lumens	83	28	\$1.40	\$-0.44 \$-0.40
8000 Lumens	116	40	\$1.40	\$-0.30 \$-0.40
7000 Lumens	296	81	\$1.40	\$-0.43 \$-0.30
70000 Lumens	410	161	\$1.40	\$-0.91 \$-0.30
700000 Lumens	246	84	\$1.40	\$-0.91 \$-0.30
7000000 Lumens	485	161	\$1.40	\$-0.91 \$-0.30
70000000 Lumens	116	90	\$1.40	\$-0.91 \$-0.30

PREPARED BY:

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 881345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For such charges, reference by footnote unit costs as shown on Schedules E-16 and E-17, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these tariff schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section No. 97
 4444444 Revised Sheet No. 6.12
 Cancelling 444444444 Revised Sheet No. 6.17

GULF POWER COMPANY

(Continued From Rate Schedule 05 Sheet No. 6.11)

RESIDENTIAL RATES
(Not Available for New Installations)

Mean Lamp Rating	Lamp Line	Estimated	Fixture	Maintenance	Energy	Total
				CHARGE	CHARGE	CHARGE
10000 Lumen	195	67	10-00	\$4-34	\$4-30	\$8-64
*10000 Lumen	442	152	9-00	\$4-00	\$4-24	\$8-24
**10000 Lumen	414	163	8-00	\$4-30	\$4-03	\$8-33

*Non-Directional, Available for Non-Residential Application Only

**Directional, Available for Non-Residential Application Only

***Not Available for New Installation

****Estimated Monthly kWh - (Line Voltage x Annual Operating Hours) / (1000 x 12)

*****Energy Charge - 1-004444444 Estimated Monthly kWh Usage

Customer owned area lighting fixtures which conform to the specifications of Company owned fixtures may receive energy at the appropriate charges for each line light above. Customer owned area lighting systems which do not conform to specifications of the Company owned fixtures shall be charged the monthly rate of 1-004444444 of the estimated kWh usage of each unit.

ADDITIONAL FACILITIES CHARGES: The above rates apply to lighting installations made on the Company's existing overhead distribution system. Any special or additional facilities, which may be installed at the Company's option, will be billed in addition to the above rates.

Charge for 30 ft wood pole used only for the outdoor lighting system \$2.00

Charge for 30 ft concrete pole used only for the outdoor lighting system \$4.50

All other additional facilities shall be billed at 1.00¢ per month of the Company's cost. Such facilities may include, but are not limited to additional overhead or underground wiring and special poles approved by the Company.

05-111-OUTDOOR SERVICE (05.11)

Other outdoor service for customer owned facilities such as, but not limited to, traffic signals, and cable television amplifier shall be billed according to the monthly rate below:

0-99¢ cents per kWh for all kWh

Section No. 91
 4444444 Revised Sheet No. 6.12
 Cancelling 444444444 Revised Sheet No. 6.12

GULF POWER COMPANY

(Continued From Rate Schedule 05 Sheet No. 6.11)

RESIDENTIAL RATES
(Not Available for New Installations)

Mean Lamp Rating	Lamp Line	Estimated	Fixture	Maintenance	Energy	Total
				CHARGE	CHARGE	CHARGE
10000 Lumen	195	67	10-00	\$4-34	\$4-30	\$8-64
*10000 Lumen	442	152	9-00	\$4-00	\$4-24	\$8-24
**10000 Lumen	414	163	8-00	\$4-30	\$4-03	\$8-33

*Non-Directional, Available for Non-Residential Application Only

**Directional, Available for Non-Residential Application Only

***Not Available for New Installation

****Estimated Monthly kWh - (Line Voltage x Annual Operating Hours) / (1000 x 12)

*****Energy Charge - 1-004444444 Estimated Monthly kWh Usage

Customer owned area lighting fixtures which conform to the specifications of Company owned fixtures may receive energy at the appropriate charges for each line light above. Customer owned area lighting systems which do not conform to specifications of the Company owned fixtures shall be charged the monthly rate of 1-004444444 of the estimated kWh usage of each unit.

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All other additional facilities shall be billed at 1.00¢ per month of the Company's cost. Such facilities may include, but are not limited to additional overhead or underground wiring and special poles approved by the Company.

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Other outdoor service for customer owned facilities such as, but not limited to, traffic signals, and cable television amplifier shall be billed according to the monthly rate below:

1.00¢ cents per kWh for all kWh

FLORIDA PUBLIC SERVICE COMMISSION
EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules 6-9b and 6-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these PRS schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-9-9 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

COMPANY: GULF POWER COMPANY
DOCKET NO.: 891345-01
Business: J. L. MAGUIRES
Projected Test Year Ended 12 / 31 / 90
Type of Rate Sheet:
Fourth Revised Sheet No. 6.12.1
Canceling Third Revised Sheet No. 6.12.1

GULF POWER COMPANY
(Continued from Rate Schedule 05 Sheet No. 6.12.1)

Section No. VI
Fourth Revised Sheet No. 6.12.1
Canceling Third Revised Sheet No. 6.12.1

The estimated annual EDN usage shall be determined by multiplying the annual operating hours times the maximum demand. The monthly EDN usage will be one-twelfth (1/12) of the estimated annual EDN usage. Maximum demand shall be the total number of kilowatts connected at any one time. At the option of the Company service rendered under this section may be metered and billed under the applicable light and power rate schedule. Minimum monthly bill shall be \$1.00 per service connection.

STANDARD PROVISIONS

REPLACEMENT OF LIGHTING SYSTEM IN SERVICE UNDER THIS CONTRACT PROVISION (PENDING TO THE COMPANY'S DISCRETION) - If the Company is requested to replace existing Company-owned emergency vapor lights that have been in service less than the term of the initial contract, with high pressure sodium vapor lights, or remove high pressure sodium vapor lights during the term of the initial contract, the customer shall pay to the Company an amount equal to the unamortized portion of the original cost of the removed fixture, plus cost of removal, less any salvage value of the removed fixture.

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(a) Such customer will be allowed to convert up to 50 units at 10¢ of their existing fixtures per year, elsewhere in grossing.

(b) When an existing emergency fixture has failed, causing the entire fixture to be replaced, such customer will have the option of converting to high pressure sodium upon amending a contract.

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(a) Customer services a contract under the provisions of the Company's standard high pressure sodium street lighting construction agreement or requests an outdoor lighting change-out.

(b) Customer services a contract under the provisions of the Company's standard high pressure sodium street lighting construction agreement or requests an outdoor lighting change-out.

GULF POWER COMPANY
(Continued from Rate Schedule 05 Sheet No. 6.12.1)

Section No. VI
Fourth Revised Sheet No. 6.12.1
Canceling Third Revised Sheet No. 6.12.1

The estimated annual EDN usage shall be determined by multiplying the annual operating hours times the maximum demand. The monthly EDN usage will be one-twelfth (1/12) of the estimated annual EDN usage. Maximum demand shall be the total number of kilowatts connected at any one time. At the option of the Company service rendered under this section may be metered and billed under the applicable light and power rate schedule. Minimum monthly bill shall be \$1.00 per service connection.

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REMOVED BY
EFFECTIVE

REMOVED BY
EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: BP1345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HPA schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-9-9 rates and standard energy charges shall be furnished under separate cover to staff. Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section VI
Thirtieth Revised Sheet No. 6.13
Canceling Twelfth Revised Sheet No. 6.13

Rate Schedule SE
SUPPLEMENTAL ENERGY
(OPTIONAL RIDER)

Availability

Available throughout the entire territory served by the Company from existing lines and facilities of adequate capacity. If any additional facilities, including metering are required, the additional cost will be paid by the customer taking service under this rider.

Applicability

Applicable as a rider to any customer who is taking service under Rate Schedule LP, LPT, PS, or PRT.

Modification of Determination of Billing Periods

The terms of Determination of Billing Periods in the associated Rate Schedule (LP, LPT, PS, PRT) shall be suspended while this rider is in effect, and replaced by the following provision:

The Billing Period (BP) billing demand for billing purposes shall be the Customer's maximum interpreted fifteen (15) minute demand to the nearest Billing Period (BP) during each service month, during periods not designated as Supplemental Energy Periods (SEP). In any service month in which a Supplemental Energy Period is designated, the Billing Period (BP) billing demand shall not be less than 75 percent of the average of the Billing Demands (BD) for the previous eleven months.

Determination of SEP

The Company may, from time to time, designate Supplemental Energy Periods and notify all customers served under this rider of such designation. Designation of SEP and duration of each period is made at the sole discretion of the Company. No SEP will be designated for less than 24 hours in length. In determining if it is not the intention of the Company to declare a SEP when any one of the following is likely to occur:

1. Average system fuel loads for the SEP may exceed the average fuel cost recovery factor as shown in Schedule E-1 for the applicable period; or
2. Southern system territorial monthly peak hour demand; or
3. Gulf system territorial monthly peak hour demand.

This sheet is not revised. It is included for information purposes only.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-D-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section VI
Original Sheet No. 6.13.1

GULF POWER COMPANYEarly Termination of SEP

In the event that a SEP is terminated by the Company earlier than designated, the Company will provide at least 6 hours notice of the termination of a SEP. This limitation does not apply in the event of a system emergency, and notification of early termination may be less than 6 hours.

Other Provisions

This optional schedule serves as a rider to Rate Schedules LP, LPT, PR, or PRT. All provisions of Rate Schedules LP, LPT, PR, or PRT not modified by this rider shall apply.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

This sheet is not revised. It is included for information purposes only.

ISSUED BY: D. J. McNary, President EFFECTIVE: June 6, 1985

Supporting Schedules: E-9, E-10

Receding Schedules:

156

844

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section VI
Fifth Revised Sheet No. 6.14
Cancelling Fourth Revised Sheet No. 6.14

RATE SCHEDULE LB**LEVELIZED BILLING
(Optional Rider)**

AVAILABILITY - Available throughout the entire territory served by the Company.

APPLICABILITY - This levelized billing rider will, upon completion of the Request for Residential Levelized Billing form, be applied to any customer receiving residential electric service under Rate Schedule "RS" except those customers with current delinquent bills or those customers disqualified from the program within the twelve preceding months. Eligible customers will be notified of availability of this rider annually.

BILLING - An average bill will be rendered monthly for one twelfth (1/12) of the actual consumption during the eleven (11) preceding months and the current month, plus one-twelfth (1/12) of any accumulated difference between the average amount billed and the actual amount owed the Company; provided, however, that no monthly bill will be rendered for an amount less than 90% nor more than 110% of the bill for the preceding month. In the event sufficient actual consumption is not available, the annual bill will be based on estimated consumption.

TERM OF CONTRACT - Upon execution of a Request for Residential Levelized Billing form, billing under the provisions of this rider shall continue thereafter until terminated as provided below.

TERMINATION - Billing under this agreement shall be subject to termination by either party giving notice to the other party. This agreement may be terminated by the Company if the account becomes delinquent or if the customer moves from the address specified on the Request for Residential Levelized Billing. In the event billing under this agreement is terminated, any amount the customer has been underbilled shall immediately become due and payable to the Company and any amount overbilled shall be refunded to the customer. Billing may be terminated under this agreement without terminating or affecting any service agreement under the normal monthly billing procedure will be resumed subsequent to the settlement statement rendered by the Company; however, nothing in this agreement shall be construed to waive the Company's rights to discontinue service in the event of failure to pay bills or for any other lawful cause as set forth in its electric tariff.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

This sheet is not revised. It is included for information purposes only.

ISSUED BY

EFFECTIVE

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative forest from existing tariff provisions.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this matter.

GULF POWER COMPANY

Section VI
Twenty-fourth Revised Sheet No. 6 13
Containing Twenty-third Revised Sheet No. 6 15

DATE SENT OUT: CH

COST EFFECTIVE CLINICAL

FOSSIL FUEL AND PURCHASED POWER

APPLICABILITY - Applicable at a modification of each fixed rate of the company in which reference is made to Rate CB

DETERMINATION OF FOSSIL FUEL AND PURCHASED POWER COST RECOVERY

FACTORS - Bills that will be decreased or increased by an factor calculated in accordance with the formula and procedures specified by the Florida Public Service Commission designed to give effect to changing efficiency, cost of fuel and cost of purchased power.

The energy charge per kilowatt-hour will be increased or decreased by 0.0003 (1/320 of a cent) per kilowatt-hour for each 0.00001 (1/100 of a mill) increase or decrease in the projected cost of fossil fuel and purchased power per kilowatt-hour. The total cost recovery factor per kilowatt-hour applicable to energy delivered will include, when applicable, a true-up, with interest, to the prior actual costs and a genuine increase or decrease in the cost of energy delivered, as determined by the Florida Public Service Commission. Such increase or decrease shall be adjusted for taxes which are based on gross receipts.

October 1989 through March 1990. Fuel factors are as shown below.

Scenario	Schedule 103	Standard 95	On-Peak	Off-Peak
A	05:05:00 - 05:20:00	2:10:00/10:00	2:30:00/10:00	2:11:00/10:00
B	05:11:00 - 05:15:00	1:00:00/10:00	1:00:00/10:00	2:04:00/10:00
C	05:15:00 - 05:20:00	2:04:00/10:00	2:10:00/10:00	2:00:00/10:00
D	05:21:00 - 05:25:00	2:14:00/10:00	N/A	N/A

	D/S	C/S	I/I	T	S	R/T	E/R	M/A
SAFETY UNIT @ THIS RATE SCHEMATIC IS SUBJECT TO EMPLOYMENT OF THE COMPANY AND THE FOLLOWING PROVISIONS WILL BE IN EFFECT AT THE TIME OF THE CONTRACT	0	051	0511	(1)	2	1417	7438	B/A

Effective	Created	Updated
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DATE	DESCRIPTION	AMOUNT	BALANCE
1/1/20	Opening Balance		100.00
1/15/20	Payment	25.00	75.00
2/1/20	Payment	15.00	60.00
2/15/20	Payment	10.00	50.00
3/1/20	Payment	5.00	45.00
3/15/20	Payment	5.00	40.00
4/1/20	Payment	5.00	35.00
4/15/20	Payment	5.00	30.00
5/1/20	Payment	5.00	25.00
5/15/20	Payment	5.00	20.00
6/1/20	Payment	5.00	15.00
6/15/20	Payment	5.00	10.00
7/1/20	Payment	5.00	5.00
7/15/20	Payment	5.00	0.00
8/1/20	Payment	5.00	-5.00
8/15/20	Payment	5.00	-10.00
9/1/20	Payment	5.00	-15.00
9/15/20	Payment	5.00	-20.00
10/1/20	Payment	5.00	-25.00
10/15/20	Payment	5.00	-30.00
11/1/20	Payment	5.00	-35.00
11/15/20	Payment	5.00	-40.00
12/1/20	Payment	5.00	-45.00
12/15/20	Payment	5.00	-50.00
1/1/21	Payment	5.00	-55.00
1/15/21	Payment	5.00	-60.00
2/1/21	Payment	5.00	-65.00
2/15/21	Payment	5.00	-70.00
3/1/21	Payment	5.00	-75.00
3/15/21	Payment	5.00	-80.00
4/1/21	Payment	5.00	-85.00
4/15/21	Payment	5.00	-90.00
5/1/21	Payment	5.00	-95.00
5/15/21	Payment	5.00	-100.00
6/1/21	Payment	5.00	-105.00
6/15/21	Payment	5.00	-110.00
7/1/21	Payment	5.00	-115.00
7/15/21	Payment	5.00	-120.00
8/1/21	Payment	5.00	-125.00
8/15/21	Payment	5.00	-130.00
9/1/21	Payment	5.00	-135.00
9/15/21	Payment	5.00	-140.00
10/1/21	Payment	5.00	-145.00
10/15/21	Payment	5.00	-150.00
11/1/21	Payment	5.00	-155.00
11/15/21	Payment	5.00	-160.00
12/1/21	Payment	5.00	-165.00
12/15/21	Payment	5.00	-170.00
1/1/22	Payment	5.00	-175.00
1/15/22	Payment	5.00	-180.00
2/1/22	Payment	5.00	-185.00
2/15/22	Payment	5.00	-190.00
3/1/22	Payment	5.00	-195.00
3/15/22	Payment	5.00	-200.00
4/1/22	Payment	5.00	-205.00
4/15/22	Payment	5.00	-210.00
5/1/22	Payment	5.00	-215.00
5/15/22	Payment	5.00	-220.00
6/1/22	Payment	5.00	-225.00
6/15/22	Payment	5.00	-230.00
7/1/22	Payment	5.00	-235.00
7/15/22	Payment	5.00	-240.00
8/1/22	Payment	5.00	-245.00
8/15/22	Payment	5.00	-250.00
9/1/22	Payment	5.00	-255.00
9/15/22	Payment	5.00	-260.00
10/1/22	Payment	5.00	-265.00
10/15/22	Payment	5.00	-270.00
11/1/22	Payment	5.00	-275.00
11/15/22	Payment	5.00	-280.00
12/1/22	Payment	5.00	-285.00
12/15/22	Payment	5.00	-290.00
1/1/23	Payment	5.00	-295.00
1/15/23	Payment	5.00	-300.00
2/1/23	Payment	5.00	-305.00
2/15/23	Payment	5.00	-310.00
3/1/23	Payment	5.00	-315.00
3/15/23	Payment	5.00	-320.00
4/1/23	Payment	5.00	-325.00
4/15/23	Payment	5.00	-330.00
5/1/23	Payment	5.00	-335.00
5/15/23	Payment	5.00	-340.00
6/1/23	Payment	5.00	-345.00
6/15/23	Payment	5.00	-3

Recall Scenarios

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 991345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative forest from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation calculation and assumptions of all charges and credits other than those for which unit costs are calculated in these WFS schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-a rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 00

Witness: J. L. HASKINS

Section No. VI
Thirtieth Revised Sheet No. 6-16
Cancelling Twelfth Revised Sheet No. 6-16

GULF POWER COMPANY

TAX ADJUSTMENT

Bills shall be increased to offset the applicable proportionate part of any taxes, assessments, license fees or rentals against the Company's property imposed by any Government Authority in excess of those in effect December 31, 1990, which are assessed on the basis of poles, meters or customers or the price of or revenues from electric energy or service sold or the volume of energy generated or purchased for sale or sold.

FRANCHISE FEE BILLING

Franchise fees shall be billed in accordance with order No. 6450, issued by the Florida Public Service Commission on May 7, 1975.

PAYMENT OF BILLS

Bills for service will be rendered monthly by the Company to the Customer. Payment is due when the bill is rendered, and becomes delinquent twenty (20) days after mailing or delivery to the Customer. At least five (5) days written notice separate from any billing he will given before discontinuing service. Payment may be made at offices or authorized collecting agencies of the Company. Care will be used to have bills properly presented to the Customer, but non receipt of the bill does not constitute release from liability for payment.

Section No. VI
Thirtieth Revised Sheet No. 6-16
Cancelling Twelfth Revised Sheet No. 6-16

GULF POWER COMPANY

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-00 and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, 1-D-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

GULF POWER COMPANY

Section VI
Sixteenth Revised Sheet No. 6.16.1
Canceling Fifteenth Revised Sheet No. 6.16.1

RATE SCHEDULE ECC

Cost Recovery Clause
Energy Conservation

APPLICABILITY - Applicable to the monthly rate of each filed retail rate schedule under which a customer receives service.

DETERMINATION OF ENERGY CONSERVATION COST RECOVERY CLAUSE ADJUSTMENT
Bills should be decreased or increased by an adjustment calculated in accordance with the formula and procedures specified by the Florida Public Service Commission designed to reflect the recovery of conservation related expenditures by the Company.

Each rate schedule shall be increased or decreased to the nearest .001 cents for each kWh of sales to reflect the recovery of conservation related expenditures by the Company. The Company shall record both projected and actual expense and revenues associated with the implementation of the Company's Energy Conservation Plan as authorized by the Commission. The total cost recovery adjustment per kWh applicable to energy delivered will include, when applicable, a true-up with interest to prior actual costs which will be determined in accordance with the formula and procedures specified by the Florida Public Service Commission and is subject to Commission approval. Such increase or decrease shall be adjusted for taxes which are based upon gross receipts. The procedure for the review, approval, recovery and recording of such costs and revenues is set forth in Commission Rule 25-11.15, F.A.C.

As of October 1, 1989, the Energy Conservation Cost Recovery Clause was 016¢/kWh for all rate classes.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

This sheet is not revised. It is included for information purposes only.

ISSUED BY: D. L. McLeary

EFFECTIVE: October 1, 1989

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions.

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/90

DOCKET NO.: 891545-E1

Witness: J. L. HESKINS

For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if available. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these tariff schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

GULF POWER COMPANY

Section No. VI
Fourth Revised Sheet No. 6/17
Cancelling FORTSEVENTH Revised Sheet No. 6/17

RATE SCHEDULE E-17 RESIDENTIAL SERVICE-TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICABILITY - Applicable as an option to Rate Schedule E-5 for service to a single family dwelling unit occupied by one family or household, and to commonly owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

MONTHLY RATES:**Customer Charge**

\$9.00

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. At October 1, 1989, the amount for fuel was \$3.00 per kWh on-peak and \$2.00 per kWh off-peak for current fuel costs included in this tariff. See page 6/15.

Energy Demand ChargeOn-Peak Period
\$3.00/kWh per kWh
Off-Peak Period
\$2.00/kWh per kWh

ILLUMINATION OF THE ON-PEAK PERIOD - The on-peak period for calendar months April through October is defined as being these hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time. Monday through Friday.

The on-peak period for calendar months November through March is defined as being these hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time. Monday through Friday.

ILLUMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas are in the off-peak period.

MINIMUM BILL - In consideration of the readiness of the company to furnish such service a monthly minimum charge will be made equal to the applicable Customer Charge.

GULF POWER COMPANY

Section No. VI
Fifteenth Revised Sheet No. 6/17
Cancelling FORTSEVENTH Revised Sheet No. 6/17

RATE SCHEDULE E-17 RESIDENTIAL SERVICE-TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY - Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICABILITY - Applicable as an option to Rate Schedule E-5 for service to a single family dwelling unit occupied by one family or household, and to commonly owned facilities in condominium and cooperative apartment buildings. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE - Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

MONTHLY RATES:**Customer Charge**

\$11.00

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. At October 1, 1989, the amount for fuel was \$2.75/kWh on-peak and \$1.75/kWh off-peak for current fuel costs included in this tariff. See page 6/15.

Energy Demand ChargeOn-Peak Period
\$3.27 per kWh
Off-Peak Period
\$2.00 per kWh

ILLUMINATION OF THE ON-PEAK PERIOD - The on-peak period for calendar months April through October is defined as being these hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time. Monday through Friday.

The on-peak period for calendar months November through March is defined as being these hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time. Monday through Friday.

ILLUMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas are in the off-peak period.

MINIMUM BILL - In consideration of the readiness of the company to furnish such service a monthly minimum charge will be made equal to the applicable Customer Charge.

Schedule E-17

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MS2 schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASELHUS

Section No. VI
Fifteenth Revised Sheet No. 6.18
Cancelling Fourteenth Revised Sheet No. 6.18

GULF POWER COMPANY

OPTIONAL METHOD OF BILLS PAYMENT: The Customer may choose to make an initial payment of \$225.00 as a contribution-in-aid-of-construction (CIAC) to offset a portion of the additional cost of time-of-use metering. In such case the Customer Charge to the monthly rate shall be reduced to \$6.00 when service is terminated. A portion of the CIAC payment shall be refunded in an amount reduced by \$3.00 per month for each full month of service under this rate schedule.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any future bills against the Customer for service.

TERM OF CONTRACT: The initial term of service under this rate may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of service under this option by the same customer at the same premises shall be for a period of not less than one year and thereafter until terminated by written or personal notice by the Customer.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANKFORD, ILL. BILLING SEE SHEET No. 6.16

FUEL CHARGE: See Sheet No. 6.15

PAYMENT OF BILLS: See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section No. VI
Fifteenth Revised Sheet No. 6.18
Cancelling Fourteenth Revised Sheet No. 6.18

GULF POWER COMPANY

OPTIONAL METHOD OF BILLS PAYMENT: The Customer may choose to make an initial payment of \$225.00 as a contribution-in-aid-of-construction (CIAC) to offset a portion of the additional cost of time-of-use metering. In such case the Customer Charge to the monthly rate shall be reduced to \$6.00 when service is terminated. A portion of the CIAC payment shall be refunded in an amount reduced by \$3.00 per month for each full month of service under this rate schedule.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any future bills against the Customer for service.

TERM OF CONTRACT: The initial term of service under this rate may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of service under this option by the same customer at the same premises shall be for a period of not less than one year and thereafter until terminated by written or personal notice by the Customer.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANKFORD, ILL. BILLING SEE SHEET No. 6.16

FUEL CHARGE: See Sheet No. 6.15

PAYMENT OF BILLS: See Sheet No. 6.16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

REVIEWED BY: J. L. HASELHUS, President EFFECTIVE DATE: 12/31/90

ISSUED BY: EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E

EXPLANATION: Provide proposed tariff sheets highlighting changes to legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WRS schedules, including those charges and credits the company proposes to continue at the present level. Notarappers for street and outdoor lighting rates, 1-6-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet:

Projected Test Year Ended 12/31/90

Witness: J. L. HOSKINS

GULF POWER COMPANY

Section No. VI
Amended Revised Sheet No. 6-19
Cancelling Amendment Revised Sheet No. 6-19

GENERAL SERVICE RATE SCHEDULE E-1
MINIMUM DEMAND TIME-OF-USE CONSERVATION
(Optional Schedule)

AVAILABILITY: Available on a first come, first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICATION: Applicable as an option to Rate Schedule E-1 for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES

Customer Charge

\$40.00

Energy Demand Charge

On-Peak Period Off-Peak Period

14-224¢ per kw-hr 2-200¢ per kw-hr

Fuel Costs Included in this tariff

See page 6-15

DETERMINATION OF THE ON-PEAK PERIOD: The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 10:00 p.m. Central Daylight Time/Standard Time Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 p.m. Central Daylight Time/Standard Time Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD: All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

REVENUE MONTHLY BILLS: In consideration of the rendering of the Company's service, a monthly bill will be rendered equal to the applicable Customer Charge.

REVIEWED BY: J. L. Hoskins, General Agent, EFFECTIVE November 1, 1989

GULF POWER COMPANY

Section No. VI
Amended Revised Sheet No. 6-19
Cancelling Amendment Revised Sheet No. 6-19

GENERAL SERVICE RATE SCHEDULE E-1
MINIMUM DEMAND TIME-OF-USE CONSERVATION
(Optional Schedule)

AVAILABILITY: Available on a first come, first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICATION: Applicable as an option to Rate Schedule E-1 for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 20 kw except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES

Customer Charge

\$15.00

Energy Demand Charge

On-Peak Period Off-Peak Period

14-224¢ per kw-hr 2-200¢ per kw-hr

Fuel Costs Included in this tariff

See page 6-15

DETERMINATION OF THE ON-PEAK PERIOD: The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 10:00 p.m. Central Daylight Time/Standard Time Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 p.m. Central Daylight Time/Standard Time Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD: All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

REVENUE MONTHLY BILLS: In consideration of the rendering of the Company's service, a monthly bill will be rendered equal to the applicable Customer Charge.

REVIEWED BY: J. L. Hoskins, General Agent, EFFECTIVE November 1, 1989

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative tariff provisions for each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MPS schedules, including those charges and credits the Company proposes to continue at the present level. Rates for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HUSSEINS

Section No. VI

Amended Revised Sheet No. 6 20
Cancelling Amendable Revised Sheet No. 6 20

GULF POWER COMPANY

OPTIONAL METHOD OF MILE PAYMENT: The Customer may choose to make an initial payment of \$234.00 as a contribution-in-kind-of-construction (CIAC) to offset a portion of the additional cost of time-of-use metering. In such case the Customer Charge in the monthly rate shall be reduced to \$9.00 when service is terminated, a portion of the CIAC payment shall be refunded in an amount reduced by \$1.00 per month for each full month of service under this rate schedule.

REMARKS: A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TERM OF CONTRACT: The initial term of service under this rate may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of service under this option by the same customer at the same premises shall be for a period of not less than one year and thereafter until terminated by written or personal notice by the Customer.

TAX ADJUSTMENT: See Sheet No. 6 16, FRANCHISE FEE BILLING. See Sheet No. 6 16.

FUEL CHARGE: See Sheet No. 6 15.

PAYMENT OF BILLS: See Sheet No. 6 16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY: W. H. ... EFFECTIVE: ... after amendment is filed.

Section No. VI

Thirtieth Revised Sheet No. 6 20
Cancelling Twelfth Revised Sheet No. 6 20

GULF POWER COMPANY

OPTIONAL METHOD OF MILE PAYMENT: The Customer may choose to make an initial payment of \$234.00 as a contribution-in-kind-of-construction (CIAC) to offset a portion of the additional cost of time-of-use metering. In such case the Customer Charge in the monthly rate shall be reduced to \$10.00 when service is terminated, a portion of the CIAC payment shall be refunded in an amount reduced by \$1.00 per month for each full month of service under this rate schedule.

REMARKS: A cash deposit amounting to twice the estimated average monthly bill but not less than \$20.00 per dwelling unit may be required before service is connected at premises designated, which deposit may be applied to any final bills against the Customer for service.

TERM OF CONTRACT: The initial term of service under this rate may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of service under this option by the same customer at the same premises shall be for a period of not less than one year and thereafter until terminated by written or personal notice by the Customer.

TAX ADJUSTMENT: See Sheet No. 6 16, FRANCHISE FEE BILLING. See Sheet No. 6 16.

FUEL CHARGE: See Sheet No. 6 15.

PAYMENT OF BILLS: See Sheet No. 6 16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes to legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these rate schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-0 rates and standard hourly charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet

Projected Test Year Ended 12/31/89

Witness: J. L. HASELINS

Section No. VI
 General-Revised Sheet No. 6-21
 Cancellation-Revised Sheet No. 6-21

GULF POWER COMPANY

GENERAL SERVICE - DEMAND - TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY: Available on a first come first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICABILITY: Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: The delivery voltage to the customer shall be the voltage of the available secondary distribution lines of the company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the customer subject to the review and approval of the company which governs the extension of the three phase service.

MONTHLY RATES:

Customer Charge

kwh-ab

Demand Charge

44.00 per kw of max demand plus

\$2.00 per kw of on-peak demand

Energy Charge

On Peak Period Off-Peak Period
1-4-89 per kwh 0-44.00 per kwh

REGULATION OF THE ON-PEAK PERIOD: The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 8:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time Monday through Friday.

Section No. VI
 General-Revised Sheet No. 6-21
 Cancellation-Revised Sheet No. 6-21

GULF POWER COMPANY

GENERAL SERVICE - DEMAND - TIME-OF-USE CONSERVATION (Optional Schedule)

AVAILABILITY: Available on a first come first serve basis subject to meter availability throughout the entire territory served by the company.

APPLICABILITY: Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any customer contracting for not less than twenty (20) kilowatts nor more than four hundred ninety-nine (499) kilowatts, except for service to which another Rate Schedule is applicable. No monthly measured demand shall be more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: The delivery voltage to the customer shall be the voltage of the available secondary distribution lines of the company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the customer subject to the review and approval of the company which governs the extension of the three phase service.

MONTHLY RATES:

Customer Charge

\$45.00

Demand Charge

\$2.00 per kw of max demand plus

\$2.00 per kw of on-peak demand

Energy Charge

On Peak Period Off-Peak Period
1-4-89 per kwh 0-44.00 per kwh

REGULATION OF THE ON-PEAK PERIOD: The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 8:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time Monday through Friday.

FUEL CHARGE

Fuel charges are normally adjusted by the Florida Public Service Commission each six months, April and October. As of October 1, 1989, the amount for fuel was 2.20¢/kwh on peak and 2.11¢/kwh off-peak for current fuel costs included in this tariff. See page 5-15.

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

Schedule E-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 991345-E1

EXPLANATION:

Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown

Protected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section No. VI
Eight Revised Sheet No. 6.22
Cancelling Seventh Revised Sheet No. 6.22

ELIMINATION OF THE OFF-PEAK PERIOD - All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MAXIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Customer Charge plus the Demand Charge for the maximum billing demand and the current month on-peak demand.

REDUCTION OF BILLING DEMAND - (a) Maximum Demand - The kilowatt (kw) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kw) during each service month for these customers with a measured Maximum Demand of less than 20 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule. The billing demand shall be 20 kw.

(b) On-Peak Demand The kilowatt (kw) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kw) during each service month as measured during the hours designated as on-peak.

REACTIVE DEMAND CHARGE - When the contract capacity required to be maintained is one-hundred (100) kilowatt of more, at the option of the Company, the monthly bill calculated at the above rates may be increased by the amount of \$1.00 per kw for all kilowatts in excess of 40032 kilowatts per kilovolt (KVA) power factor). The kilowatts which this adjustment shall apply shall be the monthly maximum measured billing demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kw demand and the square of the maximum monthly measured kw demand.

TRANSFORMER OVERLOAD DISCOUNT AND PEAKMETER MEASURING VOLTAGE DISCOUNT - When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the customer, the monthly rate will be subject to a discount of twenty-five (25) cents per kw of the customer's maximum billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge. However such deduction shall not reduce the minimum monthly bill specified above.

OPTIONAL METHOD OF PAYMENT - The Customer may choose to make an initial payment of \$251.00 as a contribution to the cost of construction (CAC) to offset a portion of the additional cost of the metering in such case the Customer Charge in the monthly rate shall be reduced to \$7.00 plus service's termination fee. A portion of the CAC payment shall be refunded when service is terminated or at the end of each full month of service under this rate schedule.

This sheet is not revised. It is included for information purposes only.

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

Schedule E-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

SHEET NO.: 491345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8B and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these rate schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 100 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Topic of Rate Sheet:

Protected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section No. 01
Which Revised Sheet No. 6.23
Canceling Eighth Revised Sheet No. 6.23

GULF POWER COMPANY

TERMS OF CONTRACT: (1) Service under this Schedule shall be for a period of one year from year and thereafter from year to year until terminated by either party by written notice by either party to the other (2) The initial selection of this optional rate schedule by a Rate Schedule CSP Customer may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is commenced at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE: See Sheet No. 6.15

PAYMENT OF BILLS: See Sheet No. 6.15

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

Section No. 01
Which Revised Sheet No. 6.23
Canceling Eighth Revised Sheet No. 6.23

GULF POWER COMPANY

TERMS OF CONTRACT: (1) Service under this Schedule shall be for a period of one year from year and thereafter from year to year until terminated by either party by written notice by either party to the other (2) The initial selection of this optional rate schedule by a Rate Schedule CSP Customer may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is commenced at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TAX ADJUSTMENT: See Sheet No. 6.16 FRANCHISE FEE BILLING See Sheet No. 6.16

FUEL CHARGE: See Sheet No. 6.15

PAYMENT OF BILLS: See Sheet No. 6.15

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

EXHIBIT 6

ISSUED 8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

MCKET NO.: 091349-E1

EXPLANATION :

Provide proposed tariff sheets highlighting changes to legislative forest from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachments explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these tariff schedules, including those charges and credits the company proposes to continue at the present level. Burden for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Shown

Protected Test Year Ended 12 / 31 / 90

Witness: J. L. HUSKINS

Section VI
Thirtieth Revised Sheet No. 6.75
Cancelling Twelfth Revised Sheet No. 4.75

GULF POWER COMPANY

MINIMUM MONTHLY BILLS - In consideration of the readiness of the Company to furnish such service, no monthly bill shall be rendered for less than the Customer Charge Plus the Demand Charge for the Maximum Billing Demand and the current month On-Peak Demand.

REGULATION OF BILLING DEMAND - (a) Maximum Demand - The kilowatt (kw) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kw) during each service month. For those customers with a measured Maximum Demand of less than 500 kw for the current month and each of the preceding eleven months who have entered an agreement for service under this rate schedule, the billing demand shall be 500 kw. (b) On-Peak Demand - The kilowatt (kw) bill shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kw) during each service month as measured during the hours designated as on-peak.

REACTIVE DEMAND CHARGE - The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per kw for all over 0.40032 kilovars per kilowatt (KVAR power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kw demand and the square of the maximum monthly measured kv demand.

TRANSFORMER OVERLOAD DISCOUNT AND PRIMARY METERING VALUE DISCOUNTS - When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the monthly rate will be subject to a discount of twenty-five (25) cents per month per kilowatt (kw) of the Customer's maximum billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

TRANSFORMER OVERLOAD DISCOUNT AND TRANSMISSION METERING VALUE DISCOUNTS - When the Company renders service under this Rate Schedule from an existing transmission line of 40,000 volts or higher and the Customer furnishes, operates, and maintains the complete step-down transformer substation necessary to receive and use such service, the Monthly Rate will be subject to a discount of seventy (70) cents per month per kilowatt (kw) of the Customer's maximum billing demand as determined above, and an additional discount of two percent (2%) of the energy charge and two percent (2%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

This sheet is not revised. It is included for information purposes only.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Newspapers for street and outdoor lighting rates, 1-6-0 rates and standard emergency charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section VI
Fourth Revised Sheet No. 6.26
Cancelling Second Revised Sheet No. 6.24

GULF POWER COMPANY

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TERM OF CONTRACT: (1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other. (2) The initial selection of this rate schedule at an option by a Rate Schedule (P) Customer may be terminated at any time by written or personal notice from the Customer after such termination any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

TAX ADJUSTMENT: See Sheet No. 6.16. TRANSMISSION FEE BILLING See Sheet No. 6.16.

FUEL CHARGE: See Sheet No. 6.15.

PAYMENT OF BILLS: See Sheet No. 6.16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

Section VI
Fourth Revised Sheet No. 6.26
Cancelling Third Revised Sheet No. 6.24

GULF POWER COMPANY

DEPOSIT: A cash deposit amounting to twice the estimated average monthly bill may be required before service is connected at premises designated, which deposit may be applied to any unpaid bills against the Customer for service.

TERM OF CONTRACT: (1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other. (2) The initial selection of this rate schedule at an option by a Rate Schedule (P) Customer may be terminated at any time by written or personal notice from the Customer after such termination any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

TAX ADJUSTMENT: See Sheet No. 6.16. TRANSMISSION FEE BILLING See Sheet No. 6.16.

FUEL CHARGE: See Sheet No. 6.15.

PAYMENT OF BILLS: See Sheet No. 6.16.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative forest from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. In separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

Section No. VI
Amended Revised Sheet No. 6.27
Cancelling other Revised Sheet No. 6.27

GULF POWER COMPANY

USDC: 631.071

RATE SCHEDULE P31
LARGE HIGH LOAD FACTOR POWER SERVICE - TIME OF USE CONSERVATION
(Optional Schedule)

AVAILABILITY: Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY: Applicable as an option to Rate Schedule P31 for three phase lighting and power service to any customer contracting for not less than 1,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

Customer Charge

\$950.00

Demand Charge

\$2.100/kwh on-peak, and \$1.000/kwh off-peak For current fuel costs included in this tariff, see page 6.15

Energy Charge

On-Peak Period
\$4.000 per kwh
Off-Peak Period
\$1.750 per kwh

DETERMINATION OF THE ON-PEAK PERIOD: The on-peak period for calendar month April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 p.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD: All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

ISSUED BY: D. L. HASKINS, President EFFECTIVE October 1, 1989

Supporting Schedules: E-4, E-10

SCHEDULES REQUIRED BY

Section No. VI
Amended Revised Sheet No. 6.27
Cancelling other Revised Sheet No. 6.27

GULF POWER COMPANY

USDC: 631.071

RATE SCHEDULE P31
LARGE HIGH LOAD FACTOR POWER SERVICE - TIME OF USE CONSERVATION
(Optional Schedule)

AVAILABILITY: Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY: Applicable as an option to Rate Schedule P31 for three phase lighting and power service to any customer contracting for not less than 1,500 kilowatts (kw), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE: The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

Customer Charge

\$1510.00

Demand Charge

\$2.100/kwh on-peak, and \$1.000/kwh off-peak For current fuel costs included in this tariff, see page 6.15

Energy Charge

On-Peak Period
\$4.000 per kwh
Off-Peak Period
\$1.750 per kwh

DETERMINATION OF THE ON-PEAK PERIOD: The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 p.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD: All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

ISSUED BY: D. L. HASKINS, President EFFECTIVE October 1, 1989

Supporting Schedules: E-4, E-10

SCHEDULES REQUIRED BY

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 871345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative intent from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-16, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HPS schedules, including those charges and credits the company proposes to continue at the present level. Notations for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Sheet

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HARRIS

Section No. VI
Exhibit Revised Sheet No. 6 29
Cancelling Exhibit Revised Sheet No. 6 29

GULF POWER COMPANY

MAXIMUM MONTHLY BILL - In consideration of the readjustment of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus 99-000 per kW for the Maximum Billing Demand.

DERIVATION OF BILLING DEMAND - (a) Maximum Demand - The kilowatt (kW) billing demand shall be the maximum measured kW demand integrated over any fifteen minute interval during the current billing month but not less than 7500 kw

(b) On-Peak Demand - The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated fifteen minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak

REACTIVE POWER CHARGE - The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per kW for all over 0.40022 kilowatts per kilowatt (KPS power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kW demand and the square of the maximum monthly measured kW demand.

TRANSMISSION, DISTRIBUTION, DISCOUNT AND TRANSFORMATION VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer (transformer, operator and maintains the complete tap-down transformer substation necessary to receive and use such service the Monthly Bill will be subject to a discount of forty-five (45) cents per month per kilowatt (kw) of the Customer's maximum billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge, however, such deduction shall not reduce the minimum monthly bill specified above

REBUILT BY J. L. HARRIS, Approved, EFFECTIVE 12/31/90

SUPPORTING SCHEDULES: E-1, E-10

E-10 SCHEDULES

EFFECTIVE

Section No. VI
Exhibit Revised Sheet No. 6 29
Cancelling Exhibit Revised Sheet No. 6 29

GULF POWER COMPANY

MAXIMUM MONTHLY BILL - In consideration of the readjustment of the Company to furnish such service, the minimum monthly bill shall not be less than the Customer Charge plus 99-000 per kW for the Maximum Billing Demand.

DERIVATION OF BILLING DEMAND - (a) Maximum Demand - The kilowatt (kW) billing demand shall be the maximum measured kW demand integrated over any fifteen minute interval during the current billing month but not less than 7500 kw

(b) On-Peak Demand - The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated fifteen minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak

REACTIVE POWER CHARGE - The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per kW for all over 0.40022 kilowatts per kilowatt (KPS power factor). The kilowatts to which this adjustment shall apply shall be the monthly maximum measured kilowatt demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kW demand and the square of the maximum monthly measured kW demand.

TRANSMISSION, DISTRIBUTION, DISCOUNT AND TRANSFORMATION VOLTAGE DISCOUNTS - When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer (transformer, operator and maintains the complete tap-down transformer substation necessary to receive and use such service the Monthly Bill will be subject to a discount of forty-five (45) cents per month per kilowatt (kw) of the Customer's maximum billing demand as determined above, and an additional discount of one percent (1%) of the energy charge and one percent (1%) of the Demand Charge, however, such deduction shall not reduce the minimum monthly bill specified above

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 081345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4a and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation calculation and assumptions for all charges and credits other than those for which unit costs are calculated in these WFR schedules, including those charges and credits the company proposes to continue at the present level. Burdeners for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Rate Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HOSKINS

Section No. VI
Repeal Sheet No. 6 20 1

GULF POWER COMPANY

(Continued)

TERM OF CONTRACT: (1) Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twelve (12) months' written notice by either party to the other.

TAX ADJUSTMENT: See Sheet No. 6 16 **FRANCHISE FEE BILLING:** See Sheet No. 6 16

FUEL CHARGE: See Sheet No. 6 15

PAYMENT OF BILLS: See Sheet No. 6 16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

Section No. VI
First Revised Sheet No. 6 20 1
Cancelling Original Sheet No. 6 20 1

GULF POWER COMPANY

(Continued)

TERM OF CONTRACT: (1) Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twelve (12) months' written notice by either party to the other.

TAX ADJUSTMENT: See Sheet No. 6 16 **FRANCHISE FEE BILLING:** See Sheet No. 6 16

FUEL CHARGE: See Sheet No. 6 15

PAYMENT OF BILLS: See Sheet No. 6 16

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION

REPEAL BY: 1. Addendum Amendment EFFECTIVE 8/1/90
2. Repeal January 21, 1991

Repeal Schedules

REPEAL BY: EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6a and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, T-O-D rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

GULF POWER COMPANY

Section No. VI
Second Revised Sheet No. 6.29
Canceling First Sheet No. 6.29

STANDBY SERVICE (SS)**Availability**

Available throughout the entire territory served by the Company.

Applicability

To any Customer having on-site generating equipment and requesting standby service. A Customer is required to take service under this rate schedule if his total generating capability: (1) exceeds 100 KW, (2) supplies at least 20% of his total electrical load, and (3) is operated for other than emergency and test purposes.

Character of Service

Continuous service, alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service

Resale of service not permitted hereunder. Service under this rate is subject to the Company's currently effective and filed "General Rules and Regulations for Electric Service".

Procedures

Customers receiving service from this schedule must

1. Execute a Standard Contract for Electric Power which identifies the Supplementary Service Capacity (SC) which is required to be maintained by the Company and establishes a Rate Schedule for such Supplementary Service. In the event of a bona fide change in the customer's maximum supplementary requirements, the Supplementary Service Capacity (SC) for the future may be changed accordingly.
2. Execute a Contract for Standby Service which identifies the Standby Service Capacity (BC) which is required to be maintained by the Company. In the event of a bona fide change in the customer's standby requirements, the Standby Service Capacity (BC) for the future may be changed accordingly by mutual agreement.
3. Execute an Interconnection Agreement and reimburse the Company for any necessary additional entering costs incurred by the Company as a result of supplying electric service to the Customer under the terms of this schedule.

This sheet is not revised. It is included for information purposes only. Present rate SS was filed with the Commission for approval on November 7, 1989. All charges are in compliance with Standby Rate Order No. 17159, Docket No. 850673-EU.

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 991345-E1

Type of Rate Shown:

Projected Test Year Ended 12 / 31 / 90

Business: J. L. HASSLER

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative forest from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-1b, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Marketers for street and outdoor lighting rates, 100 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Section No. VI
Second Revised Sheet No. 6 20
Canceling First Revised Sheet No. 6 30

GULF POWER COMPANY

Reetermination of Standby Service (DS) Rerendered

The amount of standby service (DS) taken by the customer shall be determined in the following manner:

within three (3) days of an outage of the customer's generating equipment, the Customer will notify the Company that such outage has occurred, will specify the amount (DS) of Standby Service, if any, expected to be taken and give an estimate of the expected duration of that outage. Within three (3) days after normal operations are restored, the Customer will notify the Company that operations are back to normal and Standby Service, if taken, is no longer required. On the first day of each billing period, the Company will provide a letter to the Customer, containing the following information: (1) the ending date and time of each billing period; (2) the ending date and time of each outage; (3) the daily maximum amount (DS) of Standby Service, if any, taken during each outage of the billing period; and (4) the daily on-peak period load reduction (DS) that is a direct result of the customer's generation outage. If the Standby Service taken on a particular day occurs during an on-peak period as well as an off-peak period, then the daily maximum amount (DS) of Standby Service will be shown separately for each on-peak period and off-peak period. The information from this written report in combination with the Company's metered data will be applied to the formula shown below to determine the amount of daily Standby Service (DS) taken by the customer during designated peak hours for each day during the outage. Provided, however, that at no time will the amount (DS) of daily Standby Service being taken by the Customer exceed the difference between the maximum totalized Customer generation output (DG) occurring in any interval between the end of the prior outage and the beginning of the current outage and the minimum totalized Customer generation output (DG) occurring in any interval during the billing period of the current outage, and shall not exceed the total service (DS) being supplied by the Company.

Daily Standby Service (DS) *

Maximum totalized customer generation output occurring in any interval between the end of the prior outage and the beginning of the current outage

Minus the Customer's daily generation output (DG) occurring during the on-peak period of the current outage (1)

Result the daily on-peak period load reduction (DS) that is a direct result of the Customer's current generation outage (1)

All amounts (DS) of service supplied by the Company during such outage in excess of the amount (DS) of Standby Service are to be treated as actual measured demand in the determination of billing demand of the Rate Schedule. Standby Service for Standby Service is not an event that Customer's demand (DS) billed at Standby Service also be billed at Supplementary Service.

(1) The customer's daily generation output (DG) and daily on-peak period load reduction (DS) that are used in the formula may occur during the same 15 minute interval at the daily Standby Service (DS) that is used for billing purpose.

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by factoids unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WFS schedules, including those charges and credits the company proposes to coil-up at the present level. Notations for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891245-E1

Type of Data Shown:

Projected Test Year Ended 12/31/90

Witness: J. L. HUSKINS

Section No. VI
Second Revised Sheet No. 6.31
Canceling Charge Revised Sheet No. 6.31

GULF POWER COMPANY

MONTHLY CHARGES - STANDBY SERVICE

CUSTOMER CHARGE: A customer will pay a Customer Charge of \$25.00 for Standby Service in addition to the Customer Charge applied to their Supplementary Service. If the Customer contract for zero (0) Supplementary Service, the Standby Service Customer Charge will be the Customer Charge for the otherwise applicable demand rate plus the normal \$25.00 Customer Charge for Standby Service.

Local Facilities Charge based on the rate schedule otherwise applicable to the customer's total capacity requirement:

- a. for those customers who would otherwise belong to the GSD/GSDI rate class - \$1.00/kW of BC
- b. for those customers who would otherwise belong to the LP/PI rate class - \$4.00/kW of BC
- c. for those customers who would otherwise belong to the PL/PSI rate class - \$6.00/kW of BC

Plus the greater of

(1) The Reservation Charge - \$4.00-per kW times BC

(2) The sum of the Bally Demand Charges for the month. During the months of June through September, the Bally Demand Charge for Standby Service shall be the product of 9-pennies per kW and the Bally Standby Demand Charge for each day. During the months of October through May, the Bally Demand Charge for Standby Service shall be the product of 8-pennies per kW and the Bally Standby Demand Charge for each day. Bally Demand Charge is not applied during designated peak hours of each day.

The BC to be used in the above calculation will be the greater of the Standby Service Capacity (kW) in accordance with the Contract for Standby Service or the maximum Standby Service (kW) taken in the current and twenty-three (23) previous service months.

MONTHLY CHARGES - SUPPLEMENTARY SERVICE

All charges and conditions as contained in the rate schedule which has been established in the Standard Contract for Electric Power will be applied to the Supplementary Service. If the Customer contract for zero (0) Supplementary Service, the Standby Service monthly charge will consist of only the Customer Charge for the otherwise applicable rate plus the normal \$25.00 Customer Charge for Standby Service.

DETERMINATION OF THE ON PEAK PERIOD

The on peak period for calendar months April through October is defined as being those hours between 12:00 P.M. and 6:00 P.M. Central Daylight Time (Central Standard Time Monday through Friday).

The on peak period for calendar months November through March is defined as being those hours between 6:00 A.M. and 10:00 P.M. and between 6:00 P.M. and 10:00 P.M. Central Standard Time (Central Daylight Time Monday through Friday).

ISSUED BY

EFFECTIVE

Supporting Schedules:

E-9, E-10

Separate Schedules

Section No. VI
Second Revised Sheet No. 6.31
Canceling First Revised Sheet No. 6.31

GULF POWER COMPANY

MONTHLY CHARGES - STANDBY SERVICE

CUSTOMER CHARGE: A customer will pay a Customer Charge of \$25.00 for Standby Service in addition to the Customer Charge applied to their Supplementary Service. If the Customer contract for zero (0) Supplementary Service, the Standby Service Customer Charge will be the Customer Charge for the otherwise applicable demand rate plus the normal \$25.00 Customer Charge for Standby Service.

Local Facilities Charge

based on the rate schedule otherwise applicable to the customer's total capacity requirement:

- a. for those customers who would otherwise belong to the GSD/GSDI rate class - \$1.00/kW of BC
- b. for those customers who would otherwise belong to the LP/PI rate class - \$4.00/kW of BC
- c. for those customers who would otherwise belong to the PL/PSI rate class - \$6.00/kW of BC

Plus the greater of

(1) The Reservation Charge - \$4.00 per kW times BC

(2) The sum of the Bally Demand Charges for the month. During the months of June through September, the Bally Demand Charge for Standby Service shall be the product of \$42.00/kW and the Bally Standby Demand Charge for each day. During the months of October through May, the Bally Demand Charge for Standby Service shall be the product of \$40.00/kW and the Bally Standby Demand Charge for each day. Bally Demand Charge is not applied during designated peak hours of each day.

The BC to be used in the above calculation will be the greater of the Standby Service Capacity (kW) in accordance with the Contract for Standby Service or the maximum Standby Service (kW) taken in the current and twenty-three (23) previous service months.

MONTHLY CHARGES - SUPPLEMENTARY SERVICE

All charges and conditions as contained in the rate schedule which has been established in the Standard Contract for Electric Power will be applied to the Supplementary Service. If the Customer contract for zero (0) Supplementary Service, the Standby Service monthly charge will consist of only the Customer Charge for the otherwise applicable rate plus the normal \$25.00 Customer Charge for Standby Service.

DETERMINATION OF THE ON PEAK PERIOD

The on peak period for calendar months April through October is defined as being those hours between 12:00 P.M. and 6:00 P.M. Central Daylight Time (Central Standard Time Monday through Friday).

The on peak period for calendar months November through March is defined as being those hours between 6:00 A.M. and 10:00 P.M. and between 6:00 P.M. and 10:00 P.M. Central Standard Time (Central Daylight Time Monday through Friday).

ISSUED BY

EFFECTIVE

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these tariff schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, T-D rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Year Ended 12 / 31 / 90

Witness: J. L. HARRIS

Section No. 81
Second Revised Sheet No. 6 32
Cancelling First Revised Sheet No. 6 32

GULF POWER COMPANY

Determination of the Off Peak Period

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas are in the off-peak period.

[ENERGY CHARGES] Determination applied to all Standby Service Rate

Fuel Charges

Fuel charges as shown in Rate Schedule CB will be applied to all Standby Service Rate. The appropriate fuel charge will be selected based on the schedule that the customer would otherwise be billed on at the Customer's responsibility service capacity and standby service capacity were trading.

Term of Contract

Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twenty-four (24) months written notice by either party to the other.

Tax Adjustments See Sheet No. 6 16

Franchise Fee Billing See Sheet No. 6 16

Payment of Bills See Sheet No. 6 16

Definitions

"Standby electric service" refers to backup or interrupter service or both. Backup service means electric energy or capacity supplied by the Company in reliance on its electric facilities and/or facilities owned by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.

"Maintenance service" means electric energy or capacity supplied by the Company to replace energy or capacity not supplied by a Customer's own generation equipment during a scheduled outage of the Customer's generation.

"Supplementary service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the Customer's own generation equipment.

"Outage" means that period in which a forced or unforced reduction in the total output of the Customer's generation occurs.

"Energy under test" means the portion of the total output of the Customer's generation and the portion of the total output of the Customer's generation which is not included in the test.

Section No. 81
Second Revised Sheet No. 6 32
Cancelling First Revised Sheet No. 6 32

GULF POWER COMPANY

Determination of the Off Peak Period

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas are in the off-peak period.

[ENERGY CHARGES] Determination applied to all Standby Service Rate

Transformer, Overhead, Disposal, and Primary Metering Reliance Discharge will be applied to all Standby Service Rate. The appropriate fuel charge will be selected based on the schedule that the customer would otherwise be billed on at the Customer's responsibility service capacity and standby service capacity were trading.

Service under this rate schedule shall be for a period of five (5) or more years and thereafter from year to year until terminated by twenty-four (24) months written notice by either party to the other.

Term of Contract

Fuel Charges as shown in Rate Schedule CB for the rate schedule otherwise applicable to the Customer's total capacity requirement will be applied to all Standby Service Rate.

Tax Adjustments

See Sheet No. 6 16

Franchise Fee Billing See Sheet No. 6 16

Payment of Bills See Sheet No. 6 16

Definitions

"Standby electric service" refers to backup or interrupter service or both. Backup service means electric energy or capacity supplied by the Company in reliance on its electric facilities and/or facilities owned by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.

ISSUED BY

EFFECTIVE

ISSUED BY EFFECTIVE

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

Schedule E-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these RFR schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

..... Projected test year Ended 12 / 31 / 90

Witness: J. L. WASKINS

Section No. VI
Original Sheet No. 6.32.1

GULF POWER COMPANY

No existing present sheet.

"Maintenance service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a customer's own generation equipment during a scheduled outage of the customer's generation.

"Supplementary service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the customer's own generation equipment.

"Outage" means that period in which a forced or unforced reduction in the total rated output of the customer's generator(s) occurs.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY: EFFECTIVE

Period Schedules:

Supporting Schedules: E-1, E-10

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 871345-E1

EXPLANATION 1 Provide proposed tariff sheets highlighting changes to legislative tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-4b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these HPI schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. WICKLUND

GULF POWER COMPANY

Section No. VI
Original Sheet No. 5.23

INTERMITTIBLE STANDBY SERVICE (ISSS)

(Optional Rider)

Availability

Available throughout the entire territory served by the Company. Availability of service under this rate schedule to particular customers will be determined on a customer by customer basis in accordance with the maximum level of cost-effective non-firm load approved by order of the Florida Public Service Commission. Service under this rate schedule is subject to installation of equipment necessary for implementation.

Applicability

To any Customer eligible for rate schedule (ISSS) having on-site generating equipment and requesting intermittent standby service. A customer may not be served under this rate schedule in conjunction with firm supplementary tariff service unless the two services are taken on electrically separate circuits through separate meters.

Character of Service

Alternating current, 60 cycle, single-phase or three-phase, at the Company's standard voltage available.

Limitation of Service

Rate of service not permitted hereunder. Intermittible Standby Service under this rate schedule is subject to immediate interruption during any time period that electric energy is needed to maintain service to the Company's firm service customers, and any interruption is subject to the sole discretion of the Company.

Procedures

Customers receiving service under this schedule must:

1. Execute a Standard Contract for Electric Power which identifies the Intermittible Standby Service Capacity (ISC) which is required to be maintained by the Company and establishes a rate schedule for such Supplementary Service. In the event of a load change in the customer's maximum supplementary requirement, the Supplementary Service Capacity (ISC) for the future may be changed accordingly.
2. Execute a Contract for Intermittible Standby Service which identifies the Intermittible Standby Service Capacity (ISC) which is required to be maintained by the Company, subject to interruption and requires the Company or any utility associated with equipment necessary for interrupting the customer's electric service in the

This sheet is not revised. It is included for information purposes only. Present rate ISS will be filed with the Commission subsequent to final approval of Rate Schedule SS. All charges are in compliance with Standby Rate Order No. 17159, Docket No. 850673-EU.

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

Schedule E-17

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 001345-E1

Type of Rate Sheet

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HOSKINS

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation calculation and assumptions of all charges and credits other than those for which unit costs are calculated in these WFS schedules, including those charges and credits the company proposes to continue at the present level. Mortgages for street and outdoor lighting rates, 1-8-8 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

GULF POWER COMPANY Section No. VI Original Sheet No. A-34

event of a bona fide change in the customer's standby requirements, the interruptible Standby Service Capacity (IC) for the future may be changed accordingly by mutual agreement.

- Execute an Interconnection Agreement and reimburse the Company for any necessary additional metering and equipment costs incurred by the Company as a result of supplying electric service to the Customer under the terms of this schedule.

Interruptions

Service under this schedule may be interrupted at the sole discretion of the Company. The Company will endeavor to provide at least six (6) hours advance notice of an interruption, except when an interruption is deemed necessary in order to maintain service to the Company's first service customers. Notification will be made by telephone and will be followed by written confirmation. In the event of an emergency, there may be no advance notification.

Determination of Standby Service (SD) Rendered

Where the customer takes supplementary service and standby service through a single meter, the amount of standby service (SD) taken by the customer shall be determined in the following manner:

Within three (3) days of an outage requiring Standby Service, the Customer will notify the Company that such outage has occurred, will specify the amount (SD) of Standby Service taken to date, and give an estimate of the expected duration of that outage. Within three (3) days after normal operations are restored, the Customer will notify the Company of the amount (SD) of Standby Service taken. Subsequent to the initial notification, the daily Standby Service (SD) shall be the maximum amount (SD) of Standby Service demanded by the customer during designated peak hours for each day during the outage. Provided, however, that at no time will the amount (SD) of Standby Service being taken by the Customer exceed the maximum difference between the totalized Customer generation output (CGO) in the second demand interval prior to the outage requiring Standby Service and the totalized Customer generation output (CGO) during that outage, and shall not exceed the total service (SD) being supplied by the Company. All amounts (SD) of service supplied by the Company during such outage in excess of the amounts (SD) of Standby Service are to be treated as actual measured demand in the determination of Billing Demand of the Rate Schedule established for Supplementary Service. In no event, shall Customer's demand (SD) billed as Standby Service also be billed as Supplementary Service.

Where the customer takes supplementary service and standby service through separate meters, the amount of standby service (SD) taken by the customer shall be determined by the actual meter reading on the meter which measures the stage delivered through the standby service circuit.

ISSUED BY: D. L. McCarty EFFECTIVE: January 1, 1989

Supporting Schedules: E-8, E-10

Related Schedules:

This sheet is not revised. It is included for information purposes only. Present rate ISS will be filed with the Commission subsequent to final approval of Rate Schedule SS. All charges are in compliance with Standby Rate Order No. 17159, Docket No. 850673-EU.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E

PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-Bb and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these WER schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 1-0-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. WASHINS

GULF POWER COMPANY

Section No. VI
Revised Sheet No. A-25

GENERAL CHARGES

Customer Charge

- For those customers who have established that Supplementary Service is taken under Rate G-01 or G-02 - \$42.00
- For those customers who have established that Supplementary Service is taken under Rate LP or LPT - \$16.00
- For those customers who have established that Supplementary Service is taken under Rate PS or PST - \$171.00

Demand Charges

Local Facilities Charge (use the greater of the Customer's Interruptible Standby Service Capacity or Supplementary Service Capacity per the contract to determine the kW load limit) and the applicable rate for the Local Facilities Charge listed below:

- For those customers who have contracted for standby or supplementary service capacity not less than 100 kW nor more than 400 kW - \$400/kW of IC
- For those customers who have contracted for standby or supplementary service capacity not less than 400 kW nor more than 1499 kW - \$300/kW of IC
- For those customers who have contracted for standby or supplementary service capacity not less than 1500 kW - \$200/kW of IC

Plot the Greater of
The Reservation Charge: \$-00-per kW times IC

The sum of the Daily Demand Charge for the month during the months of June through September. The Daily Demand Charge for Interruptible Standby Service shall be the product of 9-00/kW-day and the Daily Interruptible Standby Demand established during the peak hours of each day.

During the months of October through May, the Daily Demand Charge for Interruptible Standby Service shall be the product of 4-00/kW-day and the Daily Interruptible Standby Demand established during designated peak hours of each day.

Daily Demand Charge is not applied during days which do not include designated peak hours.

Reetermination of the On Peak Period

The IC to be used in the above calculations will be the greater of the Interruptible Standby Service Capacity (kW) in accordance with the contract for Interruptible Standby Service and the maximum Interruptible Standby Service (kW) taken in the current and twenty three (23) previous service months.

ISSUED BY: P. J. McVerry

EFFECTIVE: January 1, 1999

Supporting Schedules: E-B, E-10

Revised Schedule: PS

GULF POWER COMPANY

Section No. VI
First Revised Sheet No. A-25
Canceling Original Sheet No. A-35

Daily Standby Service (DS)

Maximum totalized customer generation output occurring in any interval between the end of the prior outage and the beginning of the current outage.

When the Customer's daily generation output (DG) occurring during the on peak period of the current outage is:

1. Less than the daily on-peak period load reduction (DR) that is a direct result of the Customer's current generation output (DG) that is a direct result of the amount of service supplied by the Company during such outage in excess of the amount (DG) of Standby Service are to be treated as actual measured demand in the determination of Billing Demand of the Data Schedule established for Supplementary Service. In no event, shall Customer's demand (DG) billed at Standby Service also be billed at Supplementary Service.

(2) The Customer's daily generation output (DG) and daily on-peak period load reduction (DR) that are used in the formula must occur during the same 15 minute interval as the daily Standby Service (DS) that is used for Billing purposes.

When the Customer takes supplementary service and standby service through separate meters on electrically separate circuits, the amount of standby service (DS) taken by the customer shall be determined by the actual meter reading on the meter which measures the stage delivered through the standby service circuit.

CUSTOMER CHARGES

A customer will pay a Customer Charge of \$25.00 for Interruptible Standby Service in addition to the Customer Charge applied to their Supplementary Service. If the Customer contracts for zero (0) Supplementary Service, the Interruptible Standby Service Customer Charge will be the Customer Charge for the otherwise applicable demand rate plus the normal \$25.00 Customer Charge for Interruptible Standby Service.

General Charges

- Local Facilities Charge based on the rate schedule otherwise applicable to the customer's total capacity requirement.
- For those customers who would otherwise belong to the G-01/G-02 rate class - \$1.00/kW of IC.
- For those customers who would otherwise belong to the LP/LPT rate class - \$1.00/kW of IC.
- For those customers who would otherwise belong to the PS/PST rate class - \$1.00/kW of IC.

Plot the Greater of

The Reservation Charge: \$1.00 per kW times IC

The sum of the Daily Demand Charge for the month during the months of June through September. The Daily Demand Charge for Standby Service shall be the product of \$4.00/kW-day and the Daily Standby Demand established during the peak hours of each day.

During the months of October through May, the Daily Demand Charge for Standby Service shall be the product of \$3.00/kW-day and the Daily Standby Demand established during designated peak hours of each day.

Daily Demand Charge is not applied during days which do not include designated peak hours.

DATED 8/7

EFFECTIVE

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions.

costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (formulae and assumptions) of all charges and credits other than those for which unit costs are calculated in these MRG calculations, including these charges and credits (the company proposes to continue at the present level). Burdens for street and outdoor lighting rates, I-D rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this project.

Witness: J. L. HARRIS

GULF POWER COMPANY

Section No. VI
First Revised Sheet No. 6.26
Canceling Original Sheet No. 6.36

The IC to be used in the above calculations will be the greater of the (interruptible Standby Service Capacity (bu) in accordance with the Contract for Interruptible Standby Service or the maximum Interruptible Standby Service (bu) taken in the current and twenty-three (23) previous service months.

MONTHLY CHARGES - SUPPLEMENTARY SERVICE

All charges and conditions as contained in the rate schedule which has been established in the Standard Contract for Electric Power will be applied to the Supplementary Service. If the customer contracts for zero (0)

Energy Charges

Supplementary Service, the Interruptible Standby Service monthly charge will consist of only the Customer Charge for the otherwise applicable rate plus the normal \$75.00 Customer Charge for Interruptible Standby Service.

Determination Of The On-Peak Period

The on-park period for calendar months April through October is defined as being those hours between 1:00 P.M. and 9:00 P.M. Central Daylight time/Central Standard time, Monday through Friday.

The on-peak period for calendar months November through March is defined as including those hours between 6:00 A.M. and 10:00 A.M. and between 6:00 P.M. and 10:00 P.M. Central Standard Time/Central Daylight Time, Sunday through Friday.

Determination of the Off-Peak Period

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

ZENERGY CHARTER - 3444/RMN applied to all interruptible Standby Service Gas Transformer, Generator, Disposal and Primary Metering Station Districts when the following conditions are met:

The customer's standby service under this tariff schedule at the local primary distribution voltage and any transformer required are furnished by the customer. The monthly energy charges will be subject to a one percent (1%) discount.

Unit Charges

CONCLUSIONS

Supporting Schedules: E0-A, E10

for an Scheduling

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOC# E-1: 05/14/01

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions for each charge, reference to footnote unit costs as shown on Schedules E-2B and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachments explain any discrepancies between unit costs and proposed charges. Provide the derivation calculation and assumptions of all charges and credits other than those for which unit costs are calculated in these two schedules, including those charges and credits the company proposes to continue at the present level. Worksheets for street and outdoor lighting rates, 100 V rates and standard power charges shall be furnished under separate cover to Staff, Commissioners, Commission Clerk and upon request to other parties to this doc#.

Type of Data Shown

Exempted last year ended 12/31/00

Worksheet 2 of 4 - RATES

GULF POWER COMPANY

Section No. VI
Original Sheet No. 6.31

CHARGES FOR NON COMPLIANCE WITH TERMS OF SERVICE

If service is terminated by the Company or if the Customer terminates service or transfers to the firm service rate schedule during the initial term of five (5) years, or without providing at least five (5) years written notice, the Customer will be:

1. rebilled under the otherwise applicable firm service rate schedule for (a) the prior sixty (60) months or (b) the number of months the Customer has been billed under this rate schedule, whichever is less, and

2. billed a penalty charge of \$1.00 per kw times the number of months rebilled in No. 1 above times the current Maximum Demand.

If the Customer is required to transfer to another retail rate schedule as a result of Commission Rule 25 & 0438, F.A.C., the Customer will not be rebilled.

Tax Minimums: See Sheet No. 6.16

Assembly Fee Billing: See Sheet No. 6.16

Payment of Bill: See Sheet No. 6.16

Definitions

"Backup service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.

"Maximum service" means electric energy or capacity supplied by the Company to replace energy or capacity ordinarily generated by a Customer's own generation equipment during a scheduled outage of the Customer's generation.

"Supplementary service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the Customer's own generation equipment.

"Outage" means that period in which a forced or unforced reduction in the installed output of the Customer's generation occurs.

44091401 UNBID 0 THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FIDELITY AND SECURITY ACT OF 1946 (COMPLIANCE)

ISSUED BY: 01/1/01 EFFECTIVE: January 1, 1999

GULF POWER COMPANY

Section No. VI
First Revised Sheet No. 6.31
Canceling Original Sheet No. 6.31

Term of Service

Service under this rate schedule shall be for an initial period of five (5) or more years from the commencement of service under this rate schedule and shall continue thereafter from year to year until terminated by written notice as follows:

1. If the Customer wishes to transfer from non firm to firm service, then the Customer must give five (5) years advance written notice in order to comply with FPC Rule No. 25 & 0438, F.A.C. A different minimum notice can be used only with the approval of the FPC.

2. If the Customer no longer wishes to receive electric service in any form from the Company, the Customer may terminate the Interruptible Standby Service Agreement by giving thirty (30) days advance written notice to the Company.

3. The Company may terminate service under this rate schedule at any time if the Customer fails to comply with the terms and conditions of this rate schedule or the Interruptible Standby Service Agreement. Prior to such termination, the Company shall notify the Customer at least sixty (60) days in advance and describe the Customer's failure to comply. The Company may then terminate this service under this rate schedule at the end of the 60-day notice period unless the Customer takes measures necessary to eliminate the Company's satisfaction of the compliance deficiencies described by the Company, notwithstanding the foregoing. If, at any time during the 60-day period, the Customer either refuses or fails to initiate and pursue corrective action, the Company shall be entitled to suspend forthwith the monthly billing under this rate schedule and bill the Customer under the otherwise applicable firm service rate schedule.

CHARGES FOR NON COMPLIANCE WITH TERMS OF SERVICE

If service is terminated by the Company or if the Customer terminates service or transfers to a firm service rate schedule during the initial term of five (5) years, or without providing at least five (5) years written notice, the Customer will be:

1. rebilled under the otherwise applicable firm service rate schedule for (a) the prior sixty (60) months or (b) the number of months the Customer has been billed under this rate schedule, whichever is less, and

2. billed a penalty charge of \$1.00 per kw times the number of months rebilled in No. 1 above times the current Maximum Demand.

If the Customer is required to transfer to another retail rate schedule as a result of Commission Rule 25 & 0438, F.A.C., the Customer will not be rebilled.

Tax Minimums: See Sheet No. 6.16

ISSUED BY: EFFECTIVE:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 091345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-9b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these IFR schedules, including those charges and credits the company proposes to continue at the present level. Notations for street and outdoor lighting rates, 1-8-0 rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HUSKINS

Section No. 21
Original Sheet No. 5.20

GULF POWER COMPANY

No existing present sheet.

Franchise Fee Billing - See Sheet No. 6.16.Energy Conservation - See Sheet No. 6.16.1.Payment of Bills - See Sheet No. 6.16.Definitions

"Standby service" refers to backup or maintenance service or both.

"Backup service" means electric energy or capacity supplied by the Company to replace energy or capacity interrupted by a Customer's own generation equipment during an unscheduled outage of the Customer's generation.

"Maintenance service" means electric energy or capacity supplied by the Company to replace energy or capacity interrupted by a Customer's own generation equipment during a scheduled outage of the Customer's generation.

"Supplementary service" means electric energy or capacity supplied by the Company in addition to that which is normally provided by the Customer's own generation equipment.

"Outage" means the period in which a forced or enforced reduction in the totalized output of the Customer's generator(s) occurs.

SERVICE UNDER THIS RATE SCHEDULE IS SUBJECT TO RULES AND REGULATIONS OF THE COMPANY AND THE FLORIDA PUBLIC SERVICE COMMISSION.

ISSUED BY

EFFECTIVE

877

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. HASKINS

	CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)	ENERGY (¢/KWH)				CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (¢/KWH)	
								ON-PEAK	MAX	ON-PEAK	OFF-PEAK
RS PRESENT CHARGE	6.25	-	3.71600	JUN-SEP	RST PRESENT CHARGE	9.25	-	-	-	7.797	1.378
PROPOSED CHARGE	8.00	-	3.14800	OCT-MAY	PROPOSED CHARGE	11.00	-	-	-	8.632	1.608
UNIT COST	9.71	-	4.11400	JUN-SEP	UNIT COST	9.71	(1)			(1)	
			3.48900	OCT-MAY							
			0.34466								
GS PRESENT CHARGE	7.00	-	6.34800	JUN-SEP	GST PRESENT CHARGE	10.00	-	-	-	14.727	2.296
PROPOSED CHARGE	10.00	-	6.17400	OCT-MAY	PROPOSED CHARGE	13.00	-	-	-	14.324	2.188
UNIT COST	19.01	-	6.42300	JUN-SEP	UNIT COST	19.01	(1)			(1)	
			5.44100	OCT-MAY							
			0.39785								
GSD PRESENT CHARGE	27.00	6.25	0.64100		GSDT PRESENT CHARGE	32.40	3.42	2.96		1.385	0.302
PROPOSED CHARGE	40.00	4.51	1.42400		PROPOSED CHARGE	45.40	2.41	2.17		3.269	0.692
UNIT COST	42.02	7.54	0.35274		UNIT COST	42.02	(1)			(1)	
LP PRESENT CHARGE	51.00	6.25	0.86100		LPT PRESENT CHARGE	51.00	3.35	2.97		1.928	0.390
PROPOSED CHARGE	230.00	8.52	0.56800		PROPOSED CHARGE	230.00	4.52	4.15		1.211	0.300
UNIT COST	461.77	9.11	0.33602		UNIT COST	461.77	(1)			(1)	

(1) TIME DIFFERENTIATED COSTS WERE NOT PREPARED.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12 / 31 / 90

Witness: J. L. MASKINS

	CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)	ENERGY (¢/KWH)		CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (¢/KWH)	
						ON-PEAK	MAX	ON-PEAK	OFF-PEAK
PX PRESENT CHARGE	146.00	7.50	0.52100	PXT PRESENT CHARGE	146.00	3.99	3.56	1.299	0.242
PROPOSED CHARGE	550.00	8.25	0.44500	PROPOSED CHARGE	550.00	4.32	3.97	0.984	0.262
UNIT COST	1,099.99	8.95	0.32686	UNIT COST	1099.99	(1)		(1)	

Note: For explanation of differences between proposed charges and unit costs, see testimony of Jack Maskins. Unit costs are also shown on witness O'Sheasy's Schedule 8.

OSI & OSI' - All proposed charges are set equal to unit costs.

OSIII - All proposed charges are set to unit costs.

Initial Service Charge:

PRESENT CHARGE:	\$16.00
PROPOSED CHARGE:	\$20.00
(2) UNIT COST	\$19.79

Temporary Service Charge:

PRESENT CHARGE:	\$48.00
PROPOSED CHARGE:	\$60.00
(2) UNIT COST	\$58.67

Investigation Fee:

PRESENT CHARGE:	\$30.00
PROPOSED CHARGE:	\$55.00
(2) UNIT COST	\$55.02

Note: For derivation of minimum local facilities charges, see witness Maskins' Schedule 5.

(1) Time differentiated costs were not prepared.

(2) MFR E-10

Supporting Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: Provide by rate schedule the number of customers and bills by month for the test year. Also provide by rate schedule the (1) bills and customers for the three years prior to the test year, (2) the percentage increase from the prior year to the test year, and (3) the average annual compound growth rate for the three historic years. Footnote and detail migration between the rate classes. Explain any differences between number of customers and number of bills for any rate schedule. The billing determinants for the test year must agree with those shown in E-16c, E-16d, E-8a and E-12, where applicable. The average number of customers by rate schedule must also be in agreement with the numbers used in the cost of service study allocator of number of customers (unweighted).

Type of Data Shown:

Projected Test Year Ended 1990

Prior Year Ended 1989

Historic Years Ended 1987, 1988

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE

	RS	RST	GS	GST	GSD	GSDT	LP	LPT	PXT	SS	OS I	OS II	OS III	TOTAL RETAIL
1987 TOTAL CUSTOMERS	2,851,948	246	246,206	81	114,173	1,793	1,302	393	48	0	636	37,480	2,963	3,257,269
AVERAGE CUSTOMERS	237,662	21	20,517	7	9,514	149	109	33	4	0	53	3,123	247	271,439
1988 TOTAL CUSTOMERS	2,917,334	228	252,305	84	117,939	1,891	1,287	387	65	1	21,376	17,908	3,701	3,334,506
AVERAGE CUSTOMERS	243,111	19	21,025	7	9,828	158	107	32	5	0	1,781	1,492	308	277,876
* 1989 TOTAL CUSTOMERS	2,979,221	216	257,316	89	121,496	2,017	1,251	376	72	18	676	40,367	4,090	3,407,205
AVERAGE CUSTOMERS	248,268	18	21,443	7	10,125	168	104	31	6	2	56	3,364	341	283,934
* - ACTUALS THROUGH AUGUST, 1989														
AVERAGE ANNUAL COMPOUND GROWTH RATE - THREE HISTORIC YEARS														
1988/1987	2.29%	-7.32%	2.48%	3.70%	3.30%	5.47%	-1.15%	-1.53%	35.42%	0.00%	3261.01%	-52.22%	24.91%	2.37%
1989/1988	2.12%	-5.26%	1.99%	5.95%	3.02%	6.66%	-2.80%	-2.84%	10.77%	1700.00%	-96.84%	125.41%	10.51%	2.18%
1989/1987	2.21%	-6.30%	2.23%	4.82%	3.16%	6.06%	-1.98%	-2.19%	22.47%	0.00%	3.10%	3.78%	17.49%	2.28%
1990 TEST YEAR														
JANUARY	250,132	18	21,611	8	10,215	169	106	32	5	1	56	3,467	353	286,173
FEBRUARY	250,609	18	21,701	8	10,259	169	106	32	5	1	56	3,482	354	286,802
MARCH	251,295	18	21,833	8	10,318	171	106	33	5	1	56	3,502	359	287,705
APRIL	252,015	18	21,938	8	10,361	171	108	33	5	1	56	3,514	364	288,592
MAY	252,866	18	21,994	8	10,388	173	108	33	5	1	56	3,535	368	289,553
JUNE	253,721	18	22,045	8	10,419	173	108	33	5	1	56	3,552	369	290,508
JULY	254,492	18	22,063	8	10,461	173	108	33	5	1	56	3,563	369	291,350
AUGUST	255,117	18	22,104	8	10,499	173	108	33	5	1	56	3,575	370	292,067
SEPTEMBER	255,402	18	22,082	8	10,510	175	108	33	5	1	56	3,593	373	292,364
OCTOBER	255,433	18	22,072	8	10,509	175	109	33	5	1	56	3,607	373	292,399
NOVEMBER	255,430	18	22,073	8	10,526	176	109	33	5	1	56	3,624	375	292,434
DECEMBER	255,585	18	22,084	8	10,516	176	109	33	5	1	56	3,644	375	292,610
1990 TOTAL CUSTOMERS	3,042,097	216	263,600	96	124,981	2,074	1,293	394	60	12	672	42,658	4,404	3,482,557
AVERAGE CUSTOMERS	253,508	18	21,967	8	10,415	173	108	33	5	1	56	3,555	367	290,213
PERCENTAGE INCREASE - TEST YEAR OVER PRIOR YEAR														
1990/1989	2.11%	0.00%	2.44%	7.87%	2.87%	2.83%	3.36%	4.79%	-16.67%	-33.33%	-0.59%	5.68%	7.68%	2.21%

Note: Reflects one customer migrating from rate PXT to rate LPi in January, 1990.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide by rate schedule the billed and measured KW, where applicable, by month for the test year. Footnote and detail migration between rate classes. Explain any differences between actual and billed demand. The billing determinants for the test year must agree with those shown in Schedules E-16c, E-8a, and E-12, where applicable.

Type of Data Shown:
Projected Test Year Ended 1990

COMPANY: GULF POWER COMPANY

DOCKET NO. B91345-E1

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE

	GSD		GSD-T				LP		LP-T				PX-T			
	ACTUAL KW	BILLED KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ACTUAL KW	BILLED KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW
1990 TEST YEAR																
JANUARY	449,259	463,066	8,185	11,760	8,185	11,890	76,512	76,992	149,011	153,960	149,011	154,062	112,431	113,997	112,431	113,997
FEBRUARY	459,254	472,680	6,979	9,257	6,979	9,474	77,443	77,815	141,153	146,508	141,153	146,508	116,799	118,436	116,799	118,436
MARCH	455,624	469,377	7,922	9,974	7,922	10,266	75,964	76,378	144,560	148,875	144,560	148,875	113,403	113,629	113,403	113,629
APRIL	452,782	466,326	7,899	9,175	7,899	9,710	77,457	77,841	166,658	172,424	166,658	172,424	109,883	110,253	109,883	110,253
MAY	468,602	481,718	8,413	9,790	8,413	10,056	81,525	81,899	189,023	193,453	189,023	193,453	111,664	113,743	111,664	113,743
JUNE	513,104	524,866	10,237	12,442	10,237	12,696	87,043	87,327	198,219	202,823	198,219	202,823	114,493	117,727	114,493	117,727
JULY	487,332	499,847	10,086	11,850	10,086	12,070	82,811	83,119	202,939	206,799	202,939	206,827	111,480	114,440	111,480	114,440
AUGUST	500,714	512,955	11,120	13,366	11,120	13,532	84,408	84,670	216,382	218,942	216,382	218,948	113,046	113,937	113,046	113,937
SEPTEMBER	536,014	547,682	10,775	12,928	10,775	13,013	91,161	91,417	202,831	207,685	202,831	207,698	109,231	110,344	109,231	110,344
OCTOBER	478,889	491,869	9,513	11,308	9,513	11,473	83,858	84,174	189,121	190,794	189,121	190,794	107,580	107,922	107,580	107,922
NOVEMBER	454,083	467,745	7,930	10,287	7,930	10,374	79,142	79,450	169,800	178,204	169,800	178,224	107,346	107,890	107,346	107,890
DECEMBER	448,057	462,194	7,932	10,904	7,932	11,001	76,573	76,920	154,096	158,803	154,096	158,803	106,647	107,944	106,647	107,944
ANNUAL TOTAL	5,703,714	5,860,325	106,991	133,041	106,991	135,554	973,897	978,001	2,123,793	2,179,270	2,123,793	2,179,452	1,334,003	1,350,263	1,334,003	1,350,263

Notes: (1) Reflects one customer with an annual total of 165,834 On-Peak KW and an annual total of 171,732 Maximum KW migrating from rate PXT to rate LPT in January, 1990.

(2) Any differences between Actual and Billed demand are due to minimum billing.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide by rate schedule the MMH sales by month for the test year. Also, provide by rate schedule the (1) MMH sales for the three years prior to the test year, (2) the percentage increase from the prior year to the test year, and (3) the average annual compound growth rate for the three historic years. Footnote and detail migration between rate classes. The billing determinants for the test year must agree with those shown in Schedules E-16c, E-16d, E-8a and E-12, where applicable. The MMH sales by rate schedule for the test year must be in agreement with the numbers in the MMH sales allocator in the cost of service study.

Type of Data Shown:

Projected Test Year Ended 1990
Prior Year Ended 1989

Historic Years Ended 1987, 1988
Witness: J. T. Kilgore, Jr.

RATE SCHEDULE

	RS	RST	GS	GST	GSD	GSDT	LP	LPT	PXT	SS	OS I	OS II	OS III	UMBILLED	TOTAL RETAIL
1987 TOTAL MMH	3,031,729	257	179,529	79	1,521,624	18,445	348,910	990,426	742,957	0	14,315	24,092	5,062	18,196	6,895,620
1988 TOTAL MMH	3,126,614	312	187,905	84	1,601,745	20,816	353,634	965,302	891,157	2,722	15,025	26,570	6,160	28,209	7,226,256
* 1989 TOTAL MMH	3,178,537	290	191,840	103	1,659,075	22,966	350,978	972,735	977,644	3,551	15,707	29,073	6,857	(18,342)	7,391,014
* - ACTUALS THROUGH AUGUST, 1989															
AVERAGE ANNUAL COMPOUND GROWTH RATE - THREE HISTORIC YEARS															
1988/1987	3.13%	21.40%	4.67%	6.33%	5.27%	12.85%	1.35%	-2.54%	19.95%	0.00%	4.96%	10.29%	21.69%	N/A	4.79%
1989/1988	1.66%	-7.05%	2.09%	22.62%	3.58%	10.33%	0.75%	0.77%	9.71%	30.46%	4.54%	9.42%	11.31%	N/A	2.28%
1989/1987	2.39%	6.23%	3.37%	14.18%	4.42%	11.58%	0.30%	-0.90%	14.71%	0.00%	4.75%	9.85%	16.39%	N/A	3.53%
1990 TEST YEAR															
JANUARY	322,217	27	17,186	6	127,514	1,629	29,090	88,577	81,724	233	1,341	2,507	587	6,725	680,063
FEBRUARY	267,234	22	15,452	6	118,366	1,693	26,804	77,368	71,205	268	1,344	2,522	587	(59,040)	523,829
MARCH	233,538	19	14,787	6	116,444	1,606	26,763	79,432	78,609	234	1,347	2,537	592	(4,507)	551,405
APRIL	191,550	17	13,744	6	120,299	1,502	27,712	86,480	71,439	240	1,349	2,550	653	132	517,674
MAY	195,508	20	14,888	8	134,848	1,736	30,143	92,998	72,878	234	1,351	2,566	605	89,894	637,677
JUNE	299,453	25	20,612	11	167,536	2,280	34,571	99,422	73,199	234	1,354	2,581	601	71,006	772,887
JULY	358,061	34	22,138	12	172,995	2,303	35,399	111,669	75,503	236	1,356	2,595	608	17,429	800,338
AUGUST	376,427	34	22,746	11	173,807	2,452	35,243	112,706	70,701	240	1,359	2,609	628	3,161	802,125
SEPTEMBER	366,823	29	21,575	9	180,242	2,282	36,289	106,811	77,004	235	1,362	2,624	618	(80,760)	715,143
OCTOBER	251,304	21	17,362	6	145,179	2,048	32,156	91,611	67,979	259	1,364	2,639	613	(65,177)	547,365
NOVEMBER	202,398	19	14,544	6	123,777	1,594	28,290	84,638	68,720	261	1,366	2,653	617	(6,147)	522,735
DECEMBER	256,872	21	15,252	6	124,236	1,514	29,081	82,084	70,917	239	1,369	2,668	621	43,366	628,248
1990 TOTAL MMH	3,322,085	289	210,287	94	1,705,245	22,639	371,542	1,113,796	879,877	2,914	16,262	31,050	7,329	16,082	7,694,490
PERCENTAGE INCREASE - TEST YEAR OVER PRIOR YEAR															
1990/1989	4.52%	-0.34%	9.62%	-8.74%	2.78%	-1.42%	5.86%	14.50%	-10.00%	-17.94%	3.53%	6.80%	6.88%	N/A	4.17%

Note: Reflects one customer with an annual total of 105,103 MMH migrating from rate PXT to rate LPT in January, 1990.
Detail may not sum to totals due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Trace how the billing determinants in Schedules E-18a, E-18b, and E-18c were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class in the Ten-Year-Site Plan.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Projected Test Year Ended 12/31/90
DOCKET NO.: 891345-EI			Witness: J. T. Kilgore, Jr.

Derivation of Billing Determinants - Summary

The Marketing and Load Management department produces forecasts of monthly customers and energy sales for all revenue codes. Projections of base rate revenues are derived by applying the appropriate rate charges to the billing determinants for each of these revenue codes. These revenue code projections can then be aggregated at the rate class level. The following summary provides a description of the base rate revenue forecast process for each rate class.

Projections of monthly customers and energy sales for the RS and GS rate schedules are used directly in deriving projected base rate revenues. These schedules have seasonal energy charges which are applied appropriately to the monthly energy sales projections.

Monthly revenue projections for rate schedules GSD and LP utilize the customer and energy sales projections for these schedules, respectively. In addition, estimates of monthly projected billing kw demand charges, reactive demand charges, transformer ownership discounts and service voltage discounts are derived utilizing historical billing data. This is accomplished by using the monthly projections of customer and energy charges and maintaining their historical relationships with billing kw demand charges, reactive demand charges, transformer ownership discounts and service voltage discounts.

Monthly revenue projections for large power users on the LPT and PXT rate schedules are based on the monthly on-peak and maximum billing kw, on-peak and off-peak energy sales, reactive demand, and service voltage discount projections for each customer on an individual basis.

The RST, GST, GSDT and remaining LPT revenue projections are based on a combination of historical and estimated on-peak to off-peak energy ratios. Revenue projections for GSDT and LPT on-peak and maximum billing kw demand charges and reactive demand charges maintain the historical observed relationships with customer and energy charges.

The OS rate schedule revenue projections are derived by applying the appropriate charges to monthly projections of fixtures by type and size.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Shown:

Historical Test Year Ended ___/___/___

X Projected Test Year Ended 12/31/80

Prior Year Ended ___/___/___

Witness: M. T. O'Sheany

RATE SCHEDULE	AVERAGE CUSTOMERS	TRANSMISSION (LEVEL 2) CUSTOMERS	STO- TRANSMISSION (LEVEL 3) CUSTOMERS	PRIMARY DISTRIBUTION (LEVEL 4) CUSTOMERS	SECONDARY DISTRIBUTION (LEVEL 5) CUSTOMERS
MS	253,526	0	0	0	253,526
GS	21,975	0	0	1	21,974
GS-D	10,888	0	8	24	10,899
LS/LPT	161	2	0	29	102
PET	0	0	5	0	0
OS	3,611	0	0	0	3,611
OS-III	367	0	0	0	367
SS	1	0	1	0	0
Subtotal Retail	290,214	2	19	54	290,139
Wholesale	6	0	6	0	0
Total	290,220	2	25	54	290,139

EXPLANATION:

For each rate class that is not 100% time metered by time recording, estimate historic value and 90% confidence interval by month from each for (1) contribution to monthly system peaks (coincident), (2) coincident peak (class peaks) and (3) monthly customer maximum demand (demand classes). For classes, 100% metered with time recording, use monthly values for the aforementioned demands and identify such values. Also, provide the annual kWh as well as the 12 CP Load Factor, Class Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Historical Test Year Ended 12/31/87

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Witness: J. T. Kilgore, Jr.

Rate Schedule kw	Month and Year kw	Estimated Coincident Peak kw	90% Confidence Interval kw	Estimated Noncoincident Peak kw	90% Confidence Interval kw
GS	JAN. 1987	31,412	4,471	50,192	7,707
GS	FEB. 1987	25,915	4,529	37,053	5,468
GS	MAR. 1987	16,648	3,022	32,746	4,134
GS	APR. 1987	16,104	3,047	41,610	5,300
GS	MAY 1987	41,806	1,334	47,696	5,947
GS	JUN. 1987	47,124	2,898	51,555	2,826
GS	JUL. 1987	46,620	3,318	54,785	4,359
GS	AUG. 1987	44,426	2,912	53,657	6,082
GS	SEP. 1987	40,170	3,833	45,869	4,063
GS	OCT. 1987	33,011	3,262	35,150	3,274
GS	NOV. 1987	17,705	2,871	33,592	3,285
GS	DEC. 1987	29,470	4,103	38,156	3,981

Annual Peak: 54,785 kw

Annual kWh: 179,553,000

12 Coincident Peak Average: 32.990 kw

12 CP Load Factor: 0.62

90% Confidence Interval: 1.883 kw

Class (NCP) Load Factor: 0.37

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual kWh as well as the 12 CP Load Factor, Class MCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Historical Test Year Ended 12/31/87

COMPANY: GULF POWER COMPANY

Witness: J. T. Kilgore, Jr.

DOCKET NO.: 891345-E1

Rate Schedule kw	Month and Year kw	Estimated Coincident Peak kw	90% Confidence Interval kw	Estimated Noncoincident Peak kw	90% Confidence Interval kw	Customer Billing Demand kw
GSD	JAN. 1987	198,045	15,664	228,827	15,060	416,245
GSD	FEB. 1987	175,665	14,196	205,109	14,029	418,714
GSD	MAR. 1987	140,736	11,655	217,587	12,573	410,272
GSD	APR. 1987	140,650	11,635	268,691	15,779	426,047
GSD	MAY 1987	266,676	14,270	303,550	17,465	439,818
GSD	JUN. 1987	289,089	15,167	314,365	17,812	468,655
GSD	JUL. 1987	301,504	15,529	317,578	16,335	474,387
GSD	AUG. 1987	302,624	15,236	323,750	16,223	481,725
GSD	SEP. 1987	290,105	14,766	312,268	16,983	487,488
GSD	OCT. 1987	239,755	12,829	246,599	13,532	459,519
GSD	NOV. 1987	140,744	12,787	245,875	13,364	418,970
GSD	DEC. 1987	209,820	17,874	229,624	17,325	432,149

Annual Peak: 323,750 kw

Annual kWh: 1,540,069,000

12 Coincident Peak Average: 255,427 kw

12 CP Load Factor: 0.78

90% Confidence Interval: 8,118 kw

Class (MCP) Load Factor: 0.54

Sum of Individual Customer Maximum Demand: 5,333,989 kw

Customer Billing Load Factor: 0.36

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLANATION:

For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual kWh as well as the 12 CP Load Factor, Class MCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

Rate Schedule kw	Month and Year kw	Estimated Coincident Peak kw	90% Confidence Interval kw	Estimated Noncoincident Peak kw	90% Confidence Interval kw	Customer Billing Demand kw
LP	JAN. 1987	53,416	3,695	67,382	3,762	74,417
LP	FEB. 1987	50,119	3,431	61,153	3,061	73,187
LP	MAR. 1987	39,368	1,895	58,080	3,224	73,828
LP	APR. 1987	34,585	2,115	64,083	4,507	73,433
LP	MAY 1987	57,710	4,264	71,099	4,445	78,171
LP	JUN. 1987	59,635	1,948	68,811	4,794	82,872
LP	JUL. 1987	53,702	2,765	67,172	3,907	79,190
LP	AUG. 1987	59,263	1,941	70,381	4,328	80,161
LP	SEP. 1987	58,180	1,947	68,032	4,532	85,434
LP	OCT. 1987	48,487	1,483	61,791	3,088	81,346
LP	NOV. 1987	37,551	2,428	60,962	3,045	76,248
LP	DEC. 1987	54,390	4,524	59,855	3,374	74,051

Annual Peak: 71,099 kw

Annual kWh: 348,910,000

12 Coincident Peak Average: 50,505 kw

12 CP Load Factor: 0.79

90% Confidence Interval: 1,954 kw

Class (MCP) Load Factor: 0.56

Sum of Individual Customer Maximum Demand: 932,338 kw

Customer Billing Load Factor: 0.47

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual kWh as well as the 12 CP Load Factor, Class MCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

Rate Schedule kw	Month and Year kw	Estimated Coincident Peak kw	90% Confidence Interval kw	Estimated Noncoincident Peak kw	90% Confidence Interval kw	Customer Billing Demand kw
LPT	JAN. 1987	107,074	1,842	122,203	1,844	134,952
LPT	FEB. 1987	100,186	2,603	121,159	4,473	135,329
LPT	MAR. 1987	100,185	2,007	123,765	3,561	136,562
LPT	APR. 1987	94,702	1,198	143,797	5,605	160,239
LPT	MAY 1987	145,732	4,206	158,924	5,856	173,854
LPT	JUN. 1987	151,395	4,068	157,731	3,826	177,350
LPT	JUL. 1987	157,036	7,817	183,051	12,971	210,701
LPT	AUG. 1987	178,826	4,774	200,527	9,952	202,883
LPT	SEP. 1987	172,413	4,484	190,935	5,167	202,220
LPT	OCT. 1987	123,080	6,310	149,990	10,594	165,718
LPT	NOV. 1987	105,687	1,796	137,445	4,432	152,551
LPT	DEC. 1987	120,320	5,715	138,008	7,152	150,181

Annual Peak: 200,527 kw

Annual kWh: 990,426,000

12 Coincident Peak Average: 129,912 kw

12 CP Load Factor: 0.87

90% Confidence Interval: 2,142 kw

Class (MCP) Load Factor: 0.56

Sum of Individual Customer Maximum Demand: 2,002,540 kw

Customer Billing Load Factor: 0.54

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate class that is not 100% time metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes, 100% metered with time recording meters provide actual monthly values for the aforementioned demands and identify such as actual values. Also, provide the annual kWh as well as the 12 CP Load Factor, Class MCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Historical Test Year Ended 12/31/87

COMPANY: GULF POWER COMPANY

Witness: J. T. Kilgore, Jr.

DOCKET NO.: 891345-E1

Rate Schedule kw	Month and Year kw	Estimated Coincident Peak kw	90% Confidence Interval kw	Estimated Noncoincident Peak kw	90% Confidence Interval kw	Customer Billing Demand kw
PXT	JAN. 1987	76,219	ACTUAL VALUE	86,988	ACTUAL VALUE	89,305
PXT	FEB. 1987	79,972	ACTUAL VALUE	87,269	ACTUAL VALUE	89,928
PXT	MAR. 1987	82,218	ACTUAL VALUE	88,756	ACTUAL VALUE	90,282
PXT	APR. 1987	81,741	ACTUAL VALUE	89,259	ACTUAL VALUE	91,244
PXT	MAY 1987	88,598	ACTUAL VALUE	92,699	ACTUAL VALUE	96,640
PXT	JUN. 1987	91,592	ACTUAL VALUE	93,997	ACTUAL VALUE	96,124
PXT	JUL. 1987	90,473	ACTUAL VALUE	93,106	ACTUAL VALUE	96,736
PXT	AUG. 1987	83,014	ACTUAL VALUE	91,164	ACTUAL VALUE	95,546
PXT	SEP. 1987	89,651	ACTUAL VALUE	92,862	ACTUAL VALUE	95,918
PXT	OCT. 1987	86,274	ACTUAL VALUE	89,731	ACTUAL VALUE	93,889
PXT	NOV. 1987	80,828	ACTUAL VALUE	91,038	ACTUAL VALUE	94,770
PXT	DEC. 1987	76,981	ACTUAL VALUE	87,412	ACTUAL VALUE	89,642

Annual Peak: 93,997 kw

Annual kWh: 742,957,000

12 Coincident Peak Average: 83,963 kw

12 CP Load Factor: 1.01

90% Confidence Interval: 0 kw

Class (MCP) Load Factor: 0.90

Sum of Individual Customer Maximum Demand: 1,120,024 kw

Customer Billing Load Factor: 0.88

Supporting Schedules:

Recap Schedules:

227

891345-E1

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE 12 MONTHLY SYSTEM PEAKS AND BILLING KW,
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each demand class, provide the correlation coefficients for
the correlations between the customers' contributions to the 12 monthly system peaks
and the following:

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

1. Sum of the 12 months billing KW,
2. KWH
3. Sum of the monthly maximum on peak KW demands (on-peak billing demand)
4. On-peak KWH.

For each correlation analysis, include the data for any customer for all months for
which both relevant data values are available.

Type of Data Shown:
Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE GSD

Correlation
Coefficient

1. Billing kw	.89631
2. kwh	.95013
3. Maximum On-Peak kw	.90949
4. On-Peak kwh	.95864

**CORRELATIONS BETWEEN CONTRIBUTIONS TO THE 12 MONTHLY SYSTEM PEAKS AND BILLING KW,
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES**

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: For each demand class, provide the correlation coefficients for the correlations between the customers' contributions to the 12 monthly system peaks and the following:

1. Sum of the 12 months billing KW,
2. KWH
3. Sum of the monthly maximum on peak KW demands (on-peak billing demand)
4. On-peak KWH.

For each correlation analysis, include the data for any customer for all months for which both relevant data values are available.

Type of Data Shown:

Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE LP

Correlation
Coefficient

1. Billing kw	.83252
2. kwh	.94879
3. Maximum On-Peak kw	.88435
4. On-Peak kwh	.93527

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE 12 MONTHLY SYSTEM PEAKS AND BILLING KU,
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each demand class, provide the correlation coefficients for
the correlations between the customers' contributions to the 12 monthly system peaks
and the following:

COMPANY: GULF POWER COMPANY Type of Data Shown:
Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-E1 1. Sum of the 12 months billing KU,
2. KWH
3. Sum of the monthly maximum on peak KU demands (on-peak billing demand)
4. On-peak KWH.

Witness: J. T. Kilgore, Jr.

For each correlation analysis, include the data for any customer for all months for
which both relevant data values are available.

RATE SCHEDULE LPT

Correlation
Coefficient

1. Billing ku	.90812
2. kwh	.90400
3. Maximum On-Peak ku	.98788
4. On-Peak kwh	.99341

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE 12 MONTHLY SYSTEM PEAKS AND BILLING KW,
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each demand class, provide the correlation coefficients for the correlations between the customers' contributions to the 12 monthly system peaks and the following:

Type of Data Shown:

Historical Test Year Ended 12/31/87

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

1. Sum of the 12 months billing KW,
2. KWH
3. Sum of the monthly maximum on peak KW demands (on-peak billing demand)
4. On-peak KWH.

Witness: J. T. Kilgore, Jr.

For each correlation analysis, include the data for any customer for all months for which both relevant data values are available.

RATE SCHEDULE PXT

Correlation
Coefficient

1. Billing kw	.99982
2. kwh	1.00000
3. Maximum On-Peak kw	.99984
4. On-Peak kwh	1.00000

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE CLASS NONCOINCIDENT PEAK AND BILLING KW
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each demand class, provide the correlation coefficients for

Type of Data Shown:

COMPANY: GULF POWER COMPANY

the correlations between the customers' contribution to the class noncoincident peak
and the following:

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-EI

1. Sum of the 12 months billing KW,

2. KWH

3. Sum of the monthly maximum on peak KW demands (on-peak billing demand)

4. On-peak KWH.

Witness: J. T. Kilgore, Jr.

For each correlation analysis, include the data for any customer for all months for
which both relevant data values are available.

RATE SCHEDULE 650

Correlation
Coefficient

1. Billing kw	.90432
2. kwh	.87325
3. Maximum On-Peak kw	.94039
4. On-Peak kwh	.91905

Supporting Schedules:

Recap Schedules:

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE CLASS NONCOINCIDENT PEAK AND BILLING KU
KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each demand class, provide the correlation coefficients for the correlations between the customers' contribution to the class noncoincident peak and the following:

Type of Data Shown:

Historical Test Year Ended 12/31/87

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

1. Sum of the 12 months billing KU,

2. KWH

3. Sum of the monthly maximum on peak KU demands (on-peak billing demand)

4. On-peak KWH.

Witness: J. T. Kilgore, Jr.

For each correlation analysis, include the data for any customer for all months for which both relevant data values are available.

RATE SCHEDULE LP

Correlation
Coefficient

1. Billing ku

.78946

2. kwh

.64696

3. Maximum On-Peak ku

.82541

4. On-Peak kwh

.82101

**CORRELATIONS BETWEEN CONTRIBUTIONS TO THE CLASS NONCOINCIDENT PEAK AND BILLING KU
KUH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KUH FOR ALL DEMAND CLASSES**

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-E1	EXPLANATION: For each demand class, provide the correlation coefficients for the correlations between the customers' contribution to the class noncoincident peak and the following: 1. Sum of the 12 months billing KU, 2. KUH 3. Sum of the monthly maximum on peak KU demands (on-peak billing demand) 4. On-peak KUH. For each correlation analysis, include the data for any customer for all months for which both relevant data values are available.	Type of Data Shown: Historical Test Year Ended 12/31/87 Witness: J. T. Kilgore, Jr.
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RATE SCHEDULE LPT

**Correlation
Coefficient**

1. Billing ku	.97211
2. kuh	.97499
3. Maximum On-Peak ku	.96187
4. On-Peak kuh	.96030

CORRELATIONS BETWEEN CONTRIBUTIONS TO THE CLASS NONCOINCIDENT PEAK AND BILLING KV
KVH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KVH FOR ALL DEMAND CLASSES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For each demand class, provide the correlation coefficients for the correlations between the customers' contribution to the class noncoincident peak and the following:

1. Sum of the 12 months billing KV,
2. KVH
3. Sum of the monthly maximum on peak KV demands (on-peak billing demand)
4. On-peak KVH.

For each correlation analysis, include the data for any customer for all months for which both relevant data values are available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Shown:

Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE PXT

Correlation
Coefficient

1. Billing kv	.99775
2. kvh	.99846
3. Maximum On-Peak kv	.99781
4. On-Peak kvh	.99847

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

COMPANY: GULF POWER COMPANY

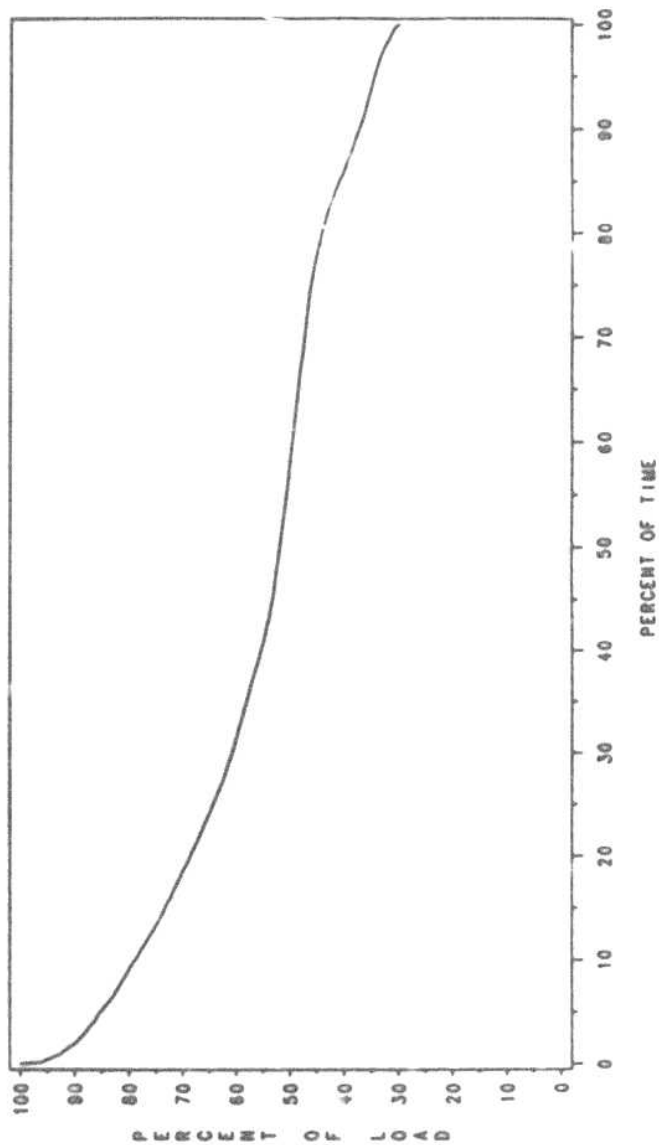
DOCKET NO.: 891345-EI

Type of Data Shown:

Projected Test Year Ended 12/31/90

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
SYSTEM LOAD DURATION CURVE
01/01/90 - 12/31/90



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

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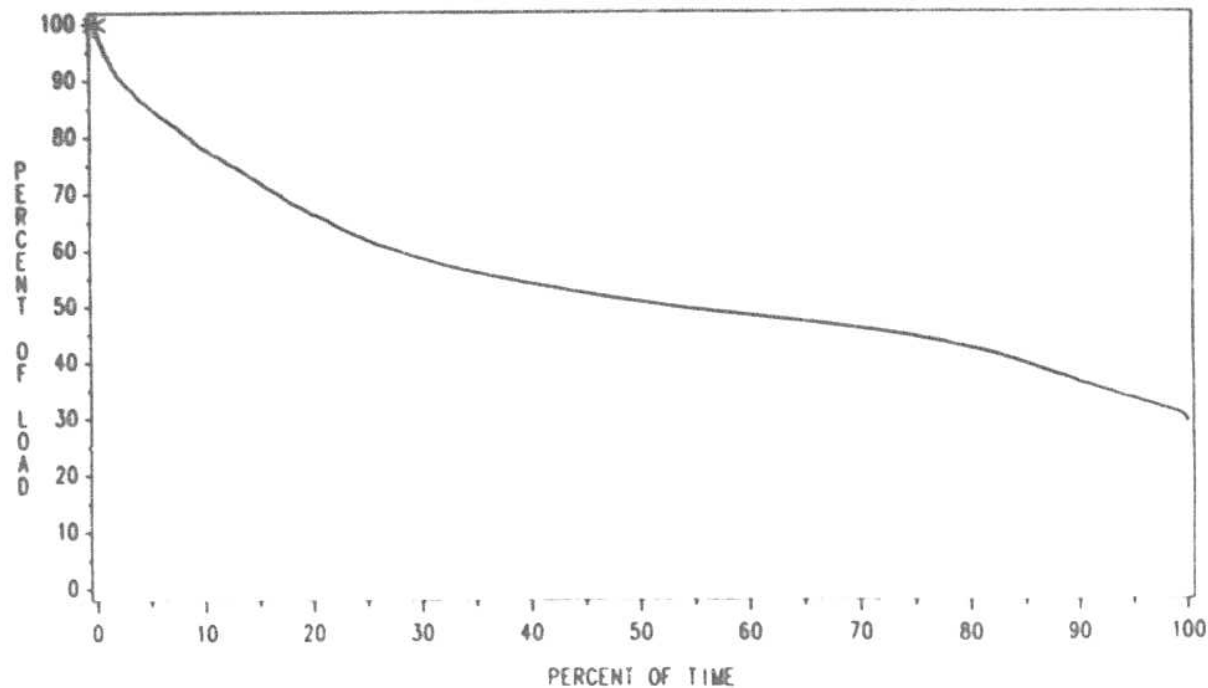
COMPANY: GULF POWER COMPANY

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-EI

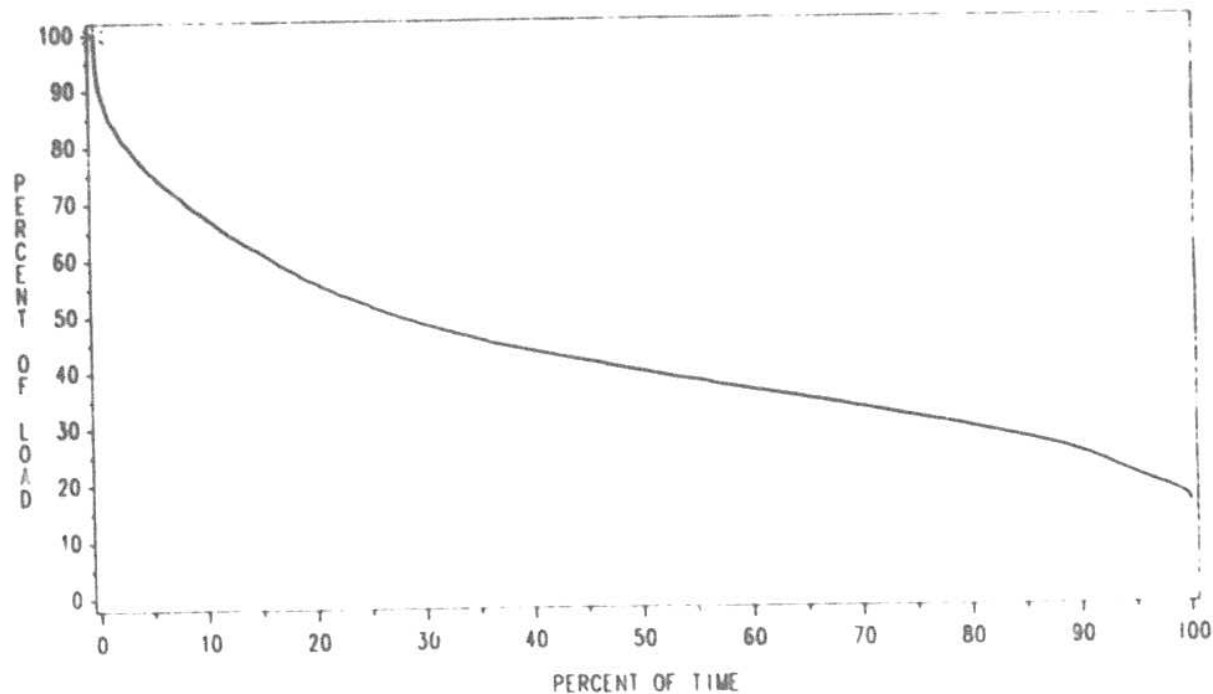
Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
SYSTEM LOAD DURATION CURVE
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.	Type of Data Shown: Historical Test Year Ended 12/31/87 Witness: J. T. Kilgore, Jr.
COMPANY: GULF POWER COMPANY		
DOCKET NO.: 891345-EI		

GULF POWER COMPANY
LOAD DURATION CURVE
RATE RS
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

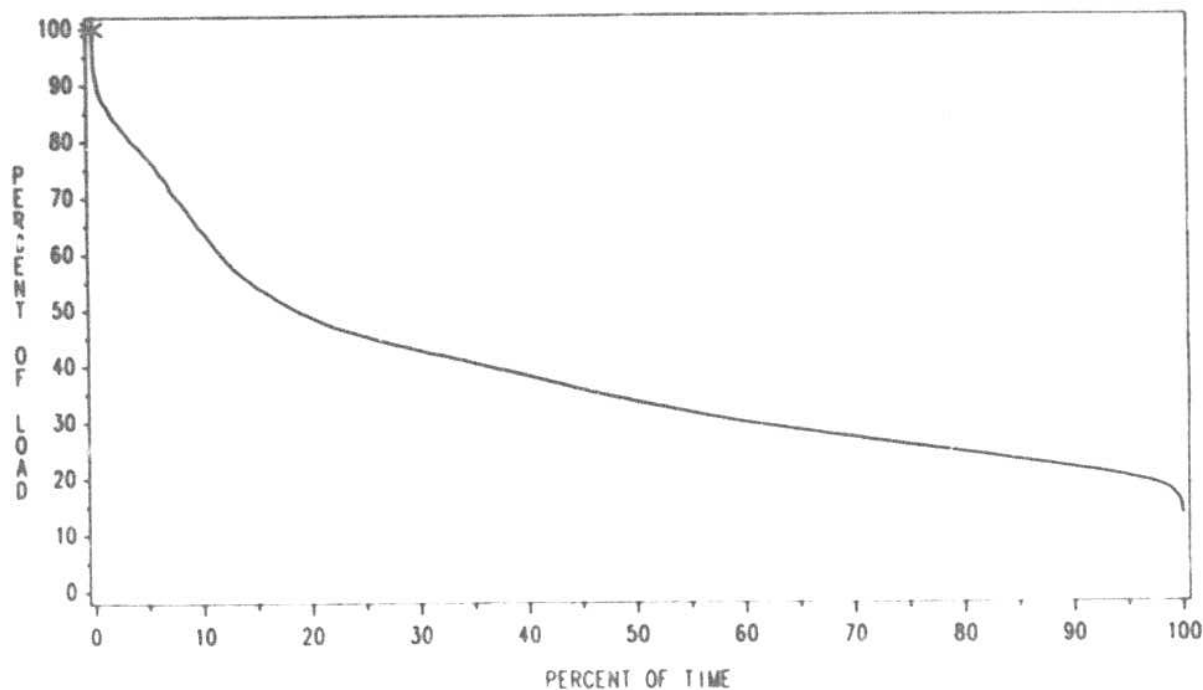
COMPANY: GULF POWER COMPANY

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
RATE GS
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

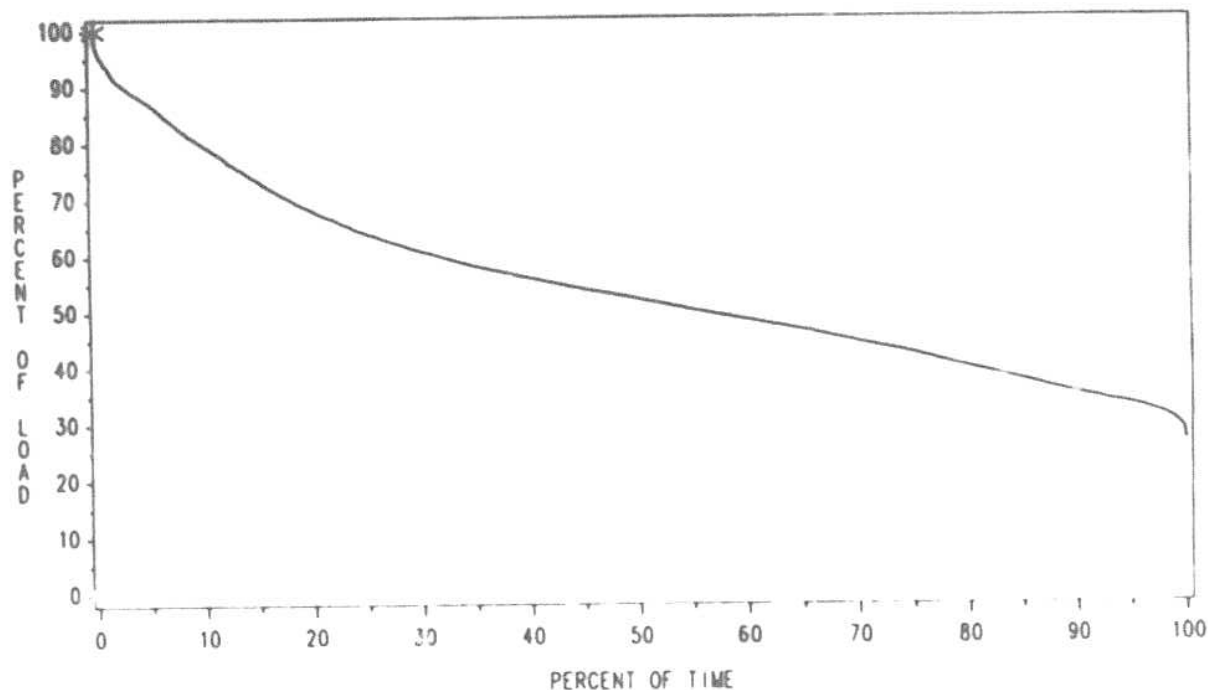
COMPANY: GULF POWER COMPANY

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
RATE GSD
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

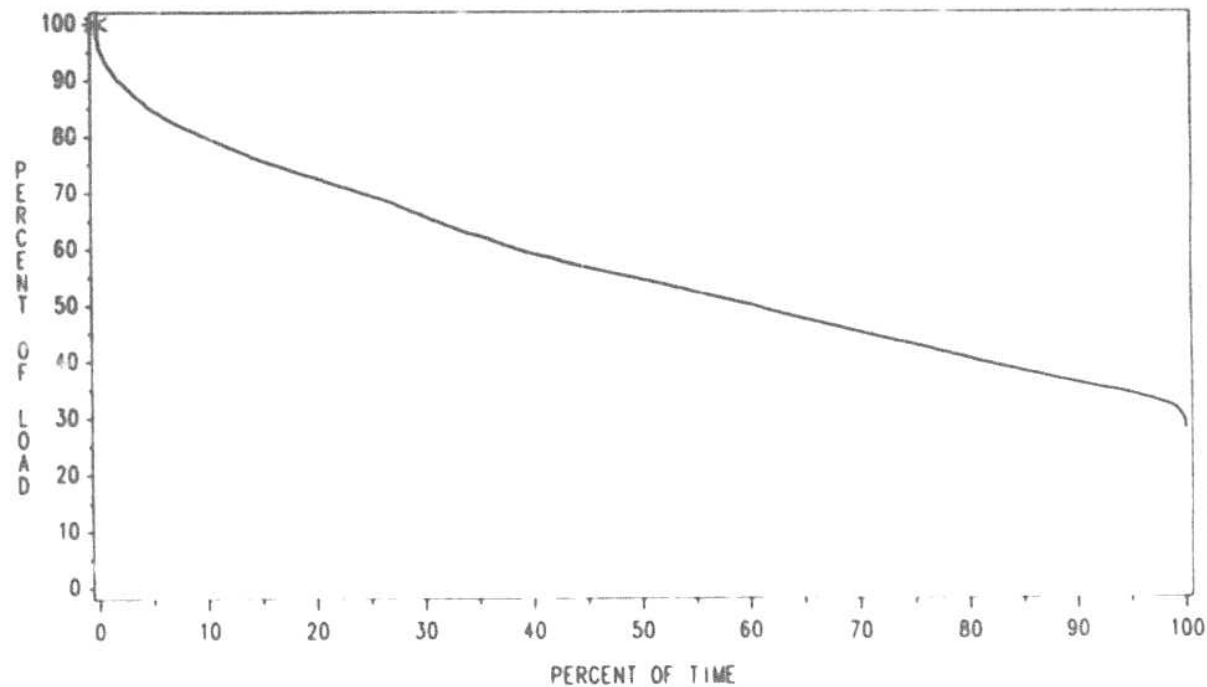
EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

Historical Test Year Ended 12/31/87

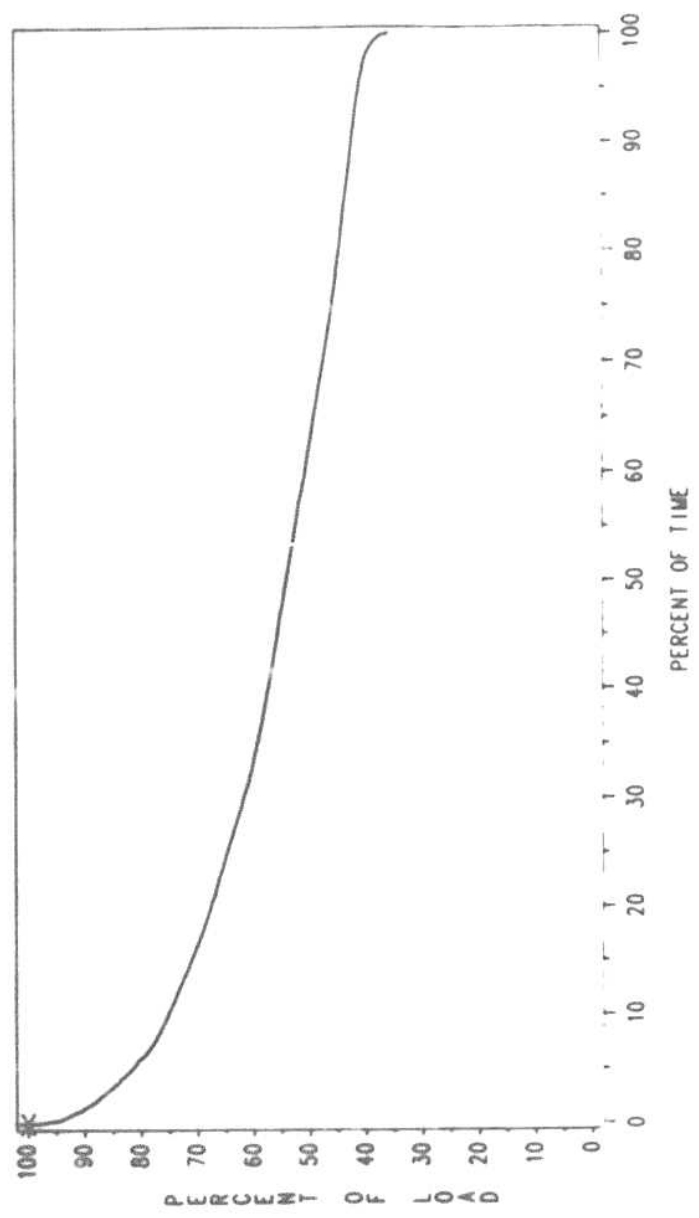
Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
RATE LP
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Historical Test Year Ended 12/31/87
DOCKET NO.: 891345-EI			Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
DATE LPT
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

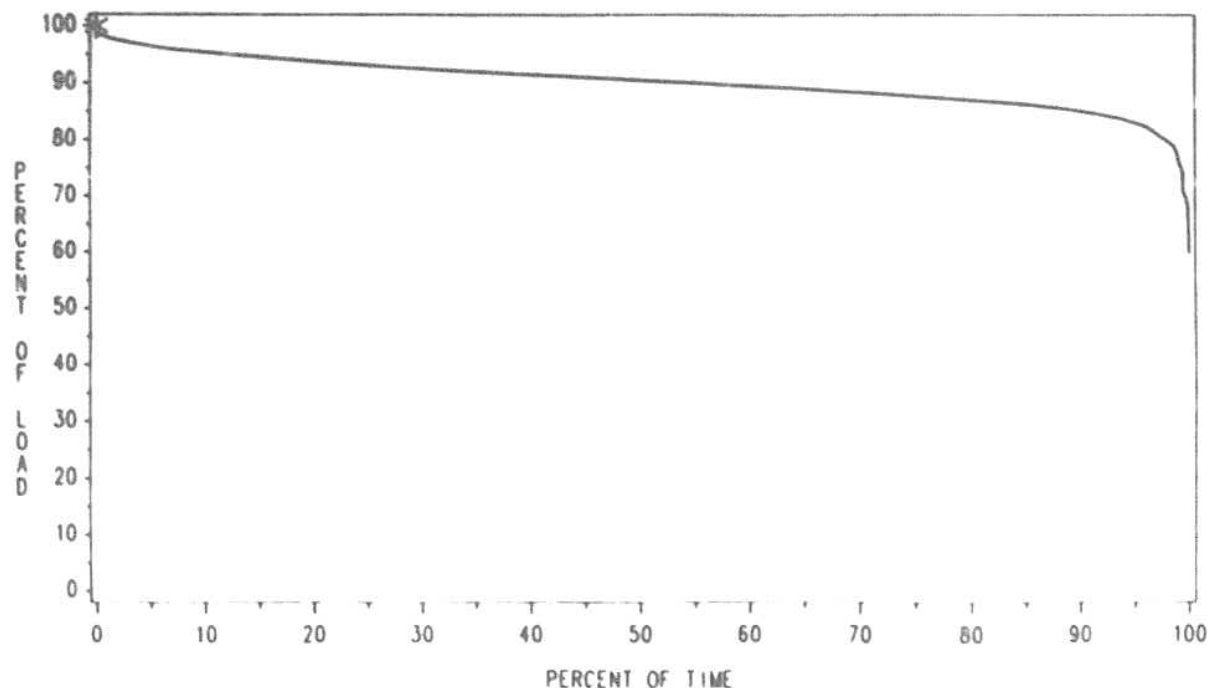
EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

Historical Test Year Ended 12/31/87

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
RATE PKT
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

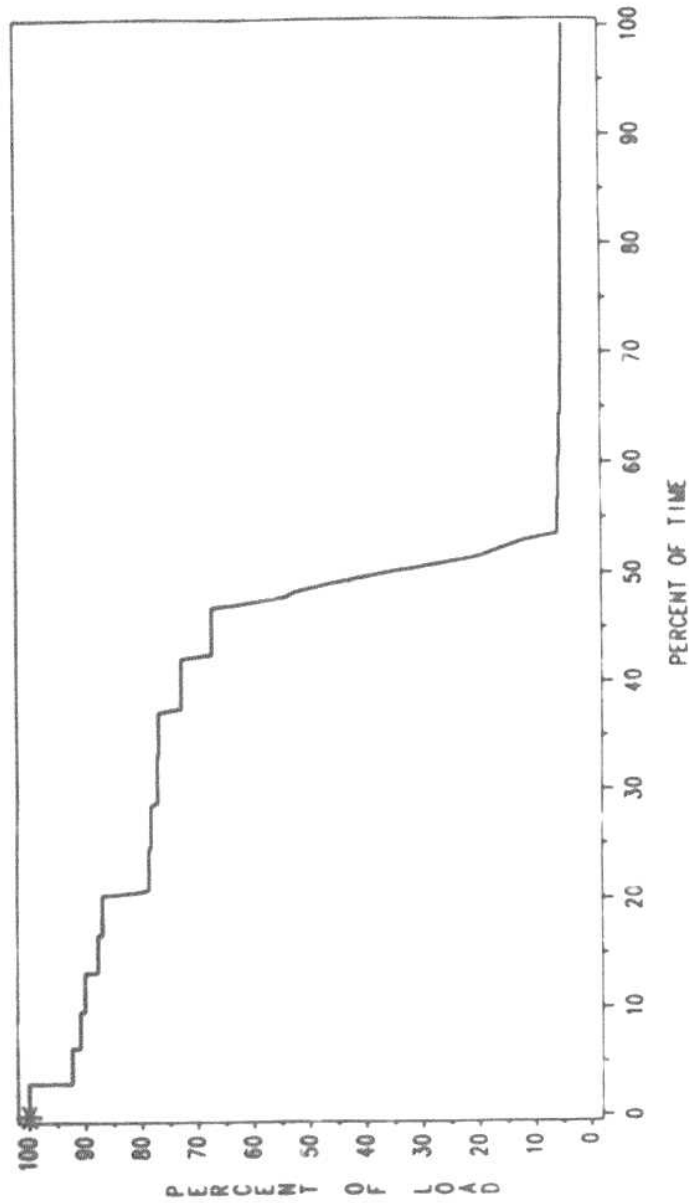
COMPANY: GULF POWER COMPANY

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-E1

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
LOAD DURATION CURVE
RATE OS 1, 11, 111
01/01/87 - 12/31/87



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load duration curve for the total system (wholesale and retail) for the test year. Also, provide load duration curves for the year of the most recently completed load research study for the total system, for each retail rate class, all wholesale customers in the aggregate and all other sales. If available, provide load duration curves for each rate class for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Historical Test Year Ended 12/31/87

DOCKET NO.: 891345-EI

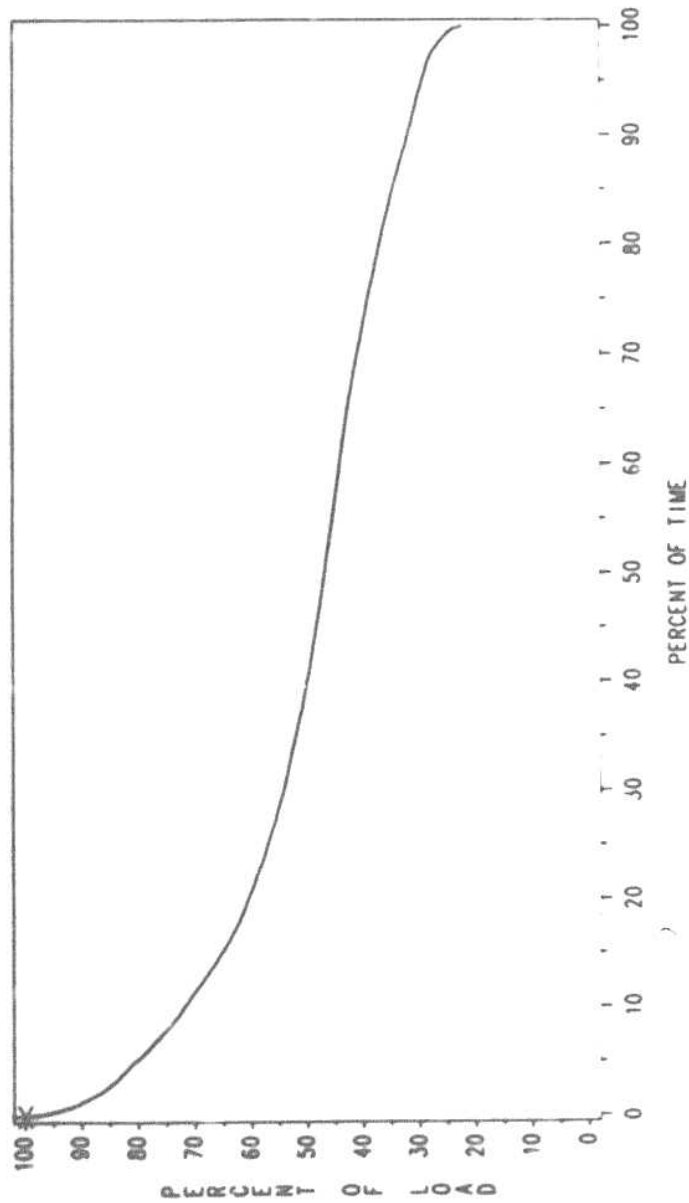
Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY

LOAD DURATION CURVE

DATE RE

01/01/87 - 12/31/87



Type of Data Shown:

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

Prior Year Ended 08/31/89

1. Peak weekday

2. Peak Saturday

3. Peak Sunday

4. Average Monday, excluding the days with the highest and lowest demands

5. Average Wednesday, excluding the days with the highest and lowest demands

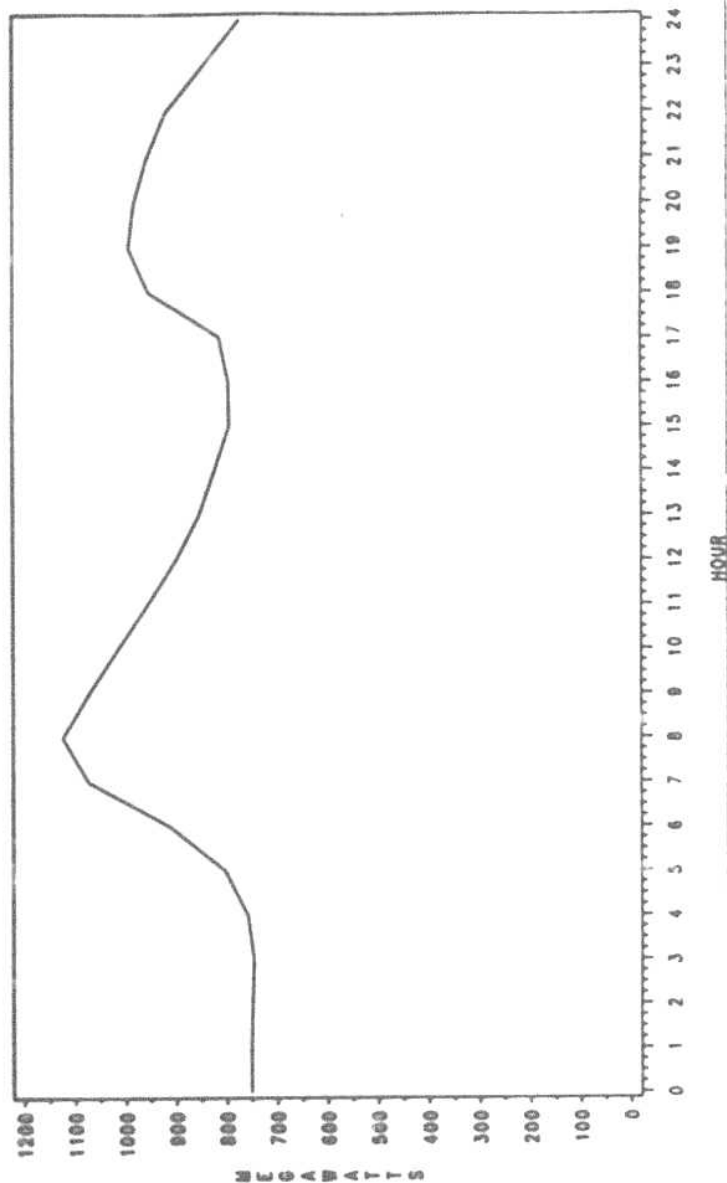
6. Average Saturday, excluding the days with the highest and lowest demands

7. Average Sunday, excluding the days with the highest and lowest demands

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
JANUARY WEEKDAY PEAK
DAYMAX=1123 ON 01/17/89 AT HOUR 8 •



Supporting Schedules:

Recap Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

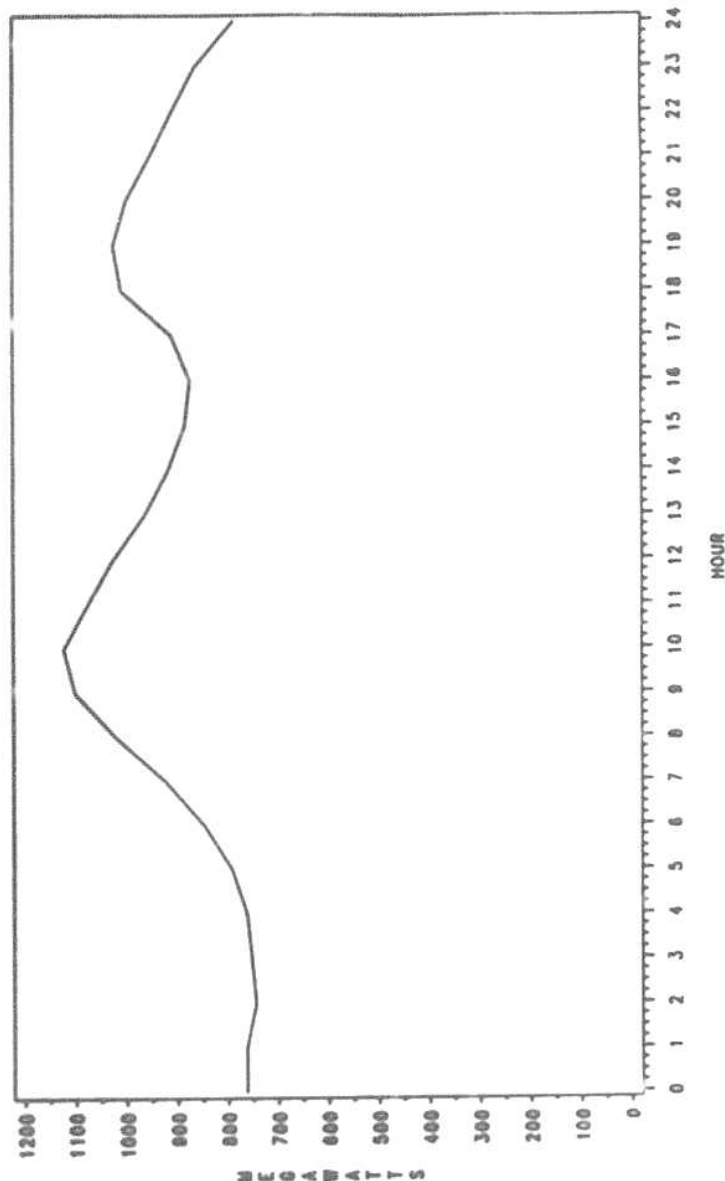
FLORIDA PUBLIC SERVICE COMMISSION **EXPLANATION:** For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available. **Type of Data Shown:**

COMPANY: GULF POWER COMPANY **Prior Year Ended 08/31/89**

DOCKET NO.: 891345-EI **Witness:** J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
JANUARY SATURDAY PEAK
DAYMAX=1122 ON 8/21/89 AT HOUR 10 •



SYSTEM LOAD SHAPES

Schedule E-23

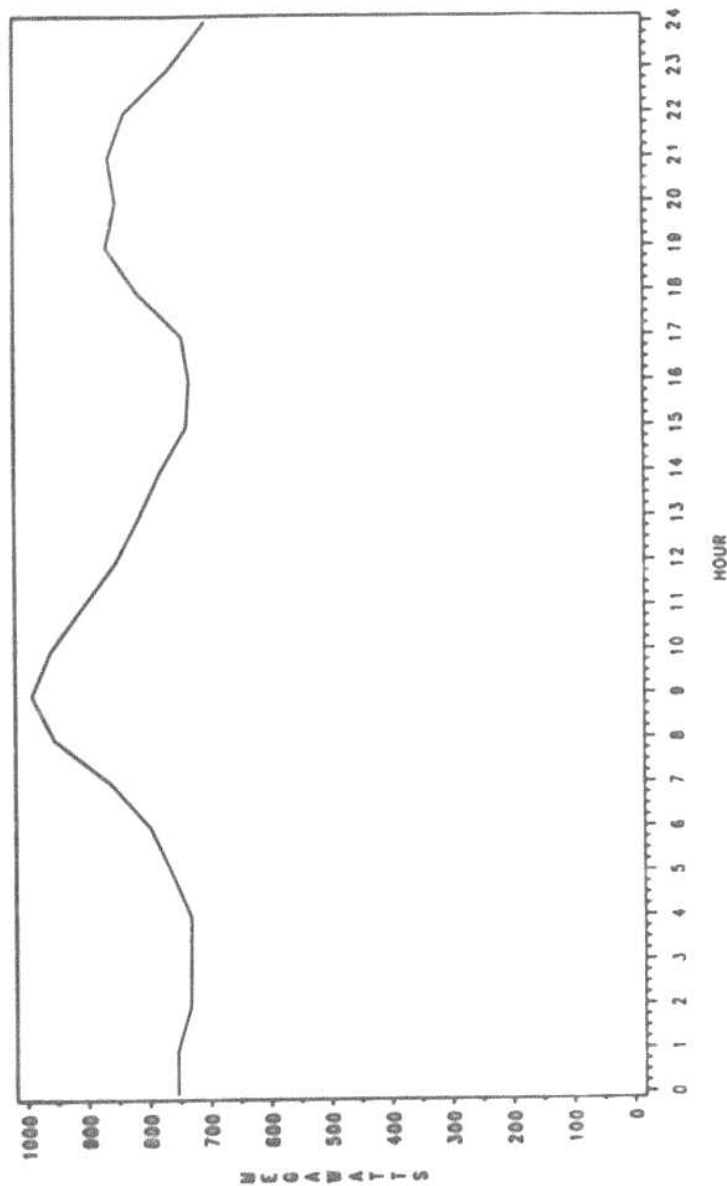
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available. Type of Data Shown:

COMPANY: GULF POWER COMPANY Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
JANUARY SUNDAY PEAK
DAYTIME-001 ON 01/22/89 AT HOUR 9 •



Supporting Schedules:

Recap Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

FLORIDA PUBLIC SERVICE COMMISSION

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday

2. Peak Saturday

3. Peak Sunday

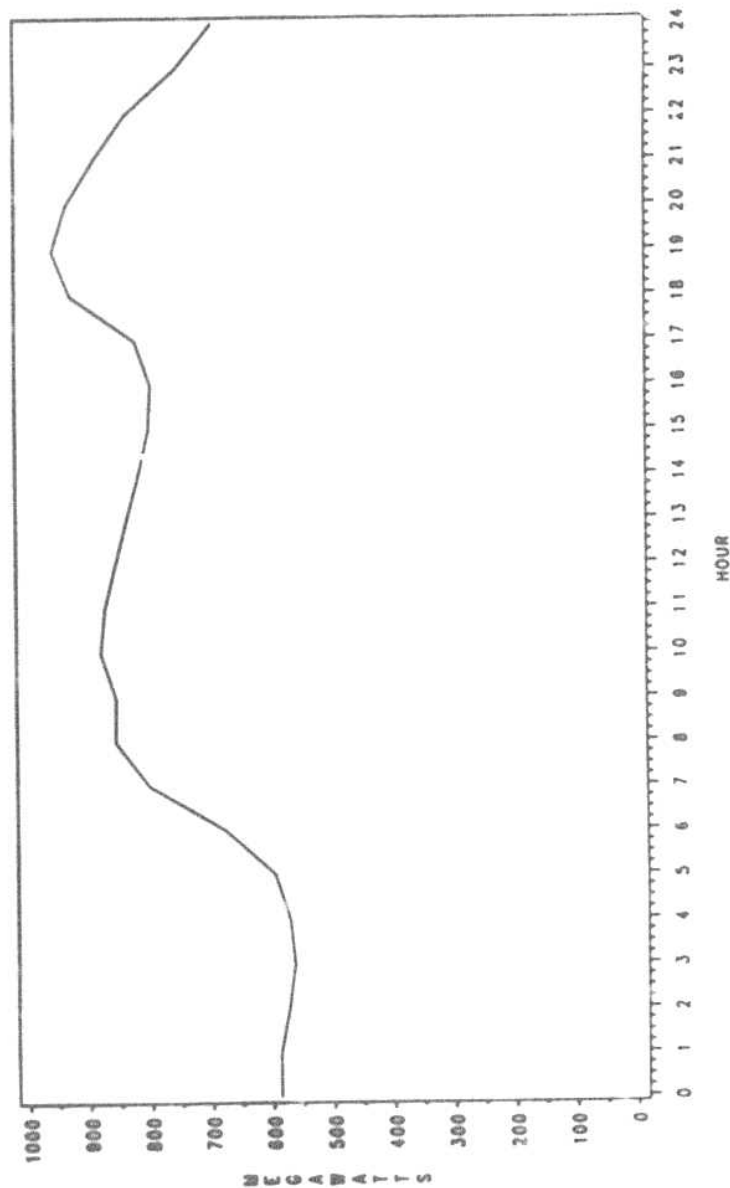
4. Average Monday, excluding the days with the highest and lowest demands

5. Average Wednesday, excluding the days with the highest and lowest demands

6. Average Saturday, excluding the days with the highest and lowest demands

7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
AVERAGE MONDAY
DAYMAX-856 AT HOUR 18



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

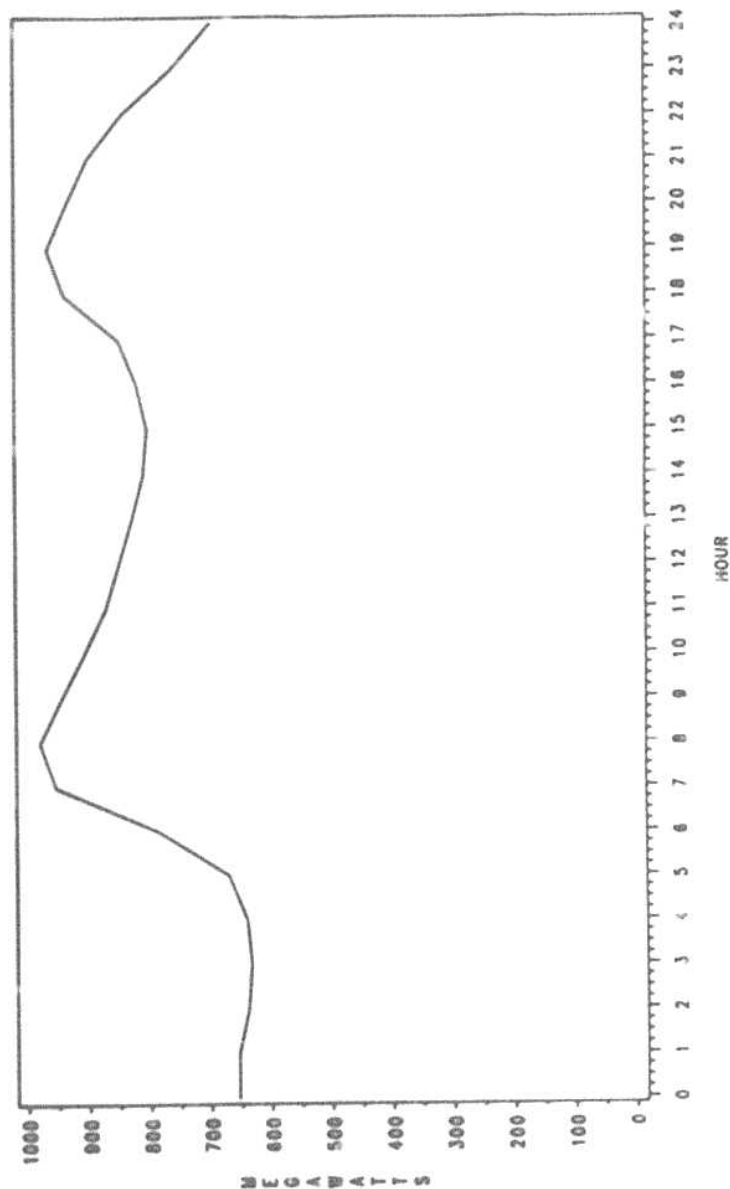
Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

**GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
AVERAGE WEDNESDAY
DAYMAX-870 AT HOUR 8**



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedule:

Supporting Schedule:

SYSTEM LOAD SHAPES

Schedule E-23

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

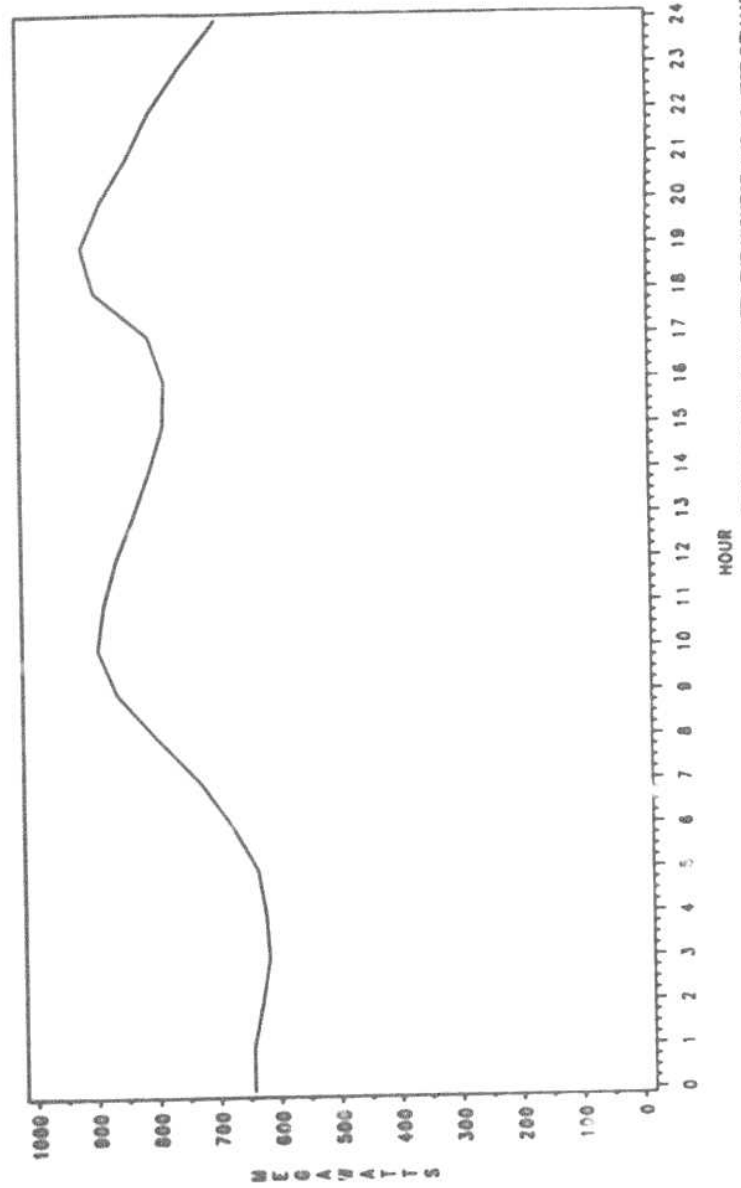
Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
JANUARY, 1989 SYSTEM LOADS
AVERAGE SATURDAY
DAYMAX-814 AT HOUR 18



Supporting Schedules:

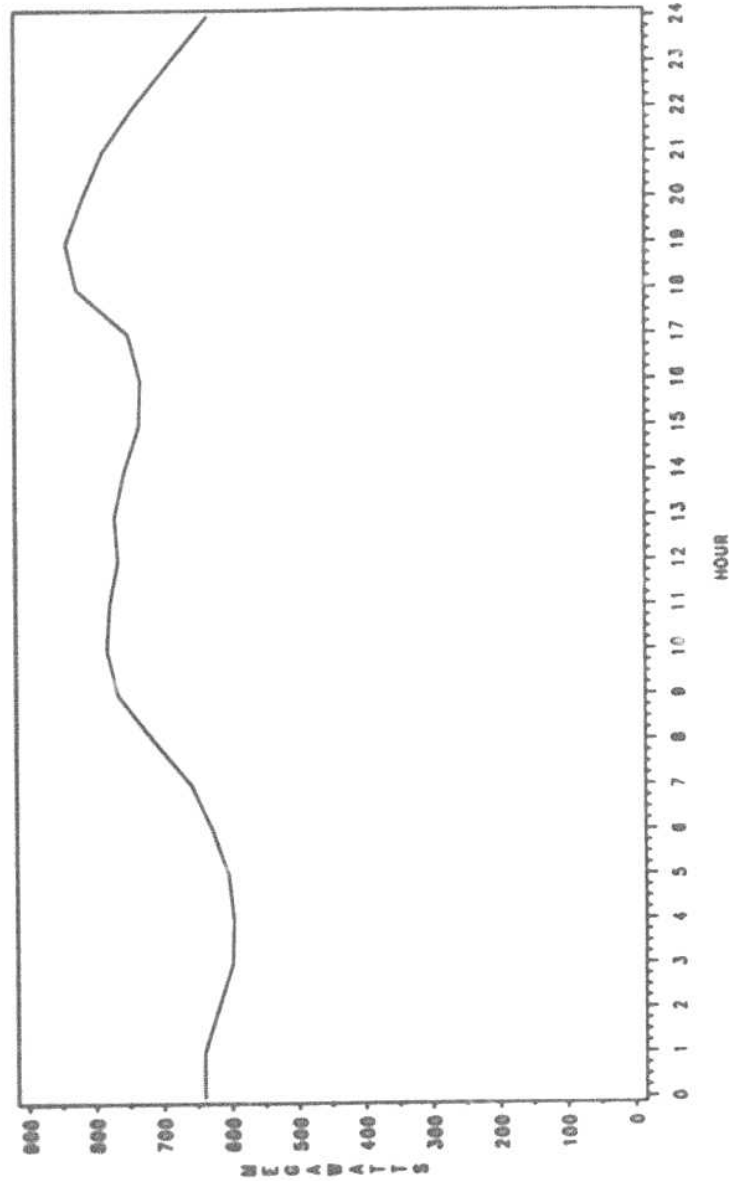
EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 08/31/89
DOCKET NO.: 891345-EI			Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
JANUARY, 1988 SYSTEM LOADS
AVERAGE SUNDAY
DAYMAX-840 AT HOUR 18



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Supporting Schedules.

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION **EXPLANATION:** For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

1. Peak weekday
2. Peak Saturday
3. Peak Sunday

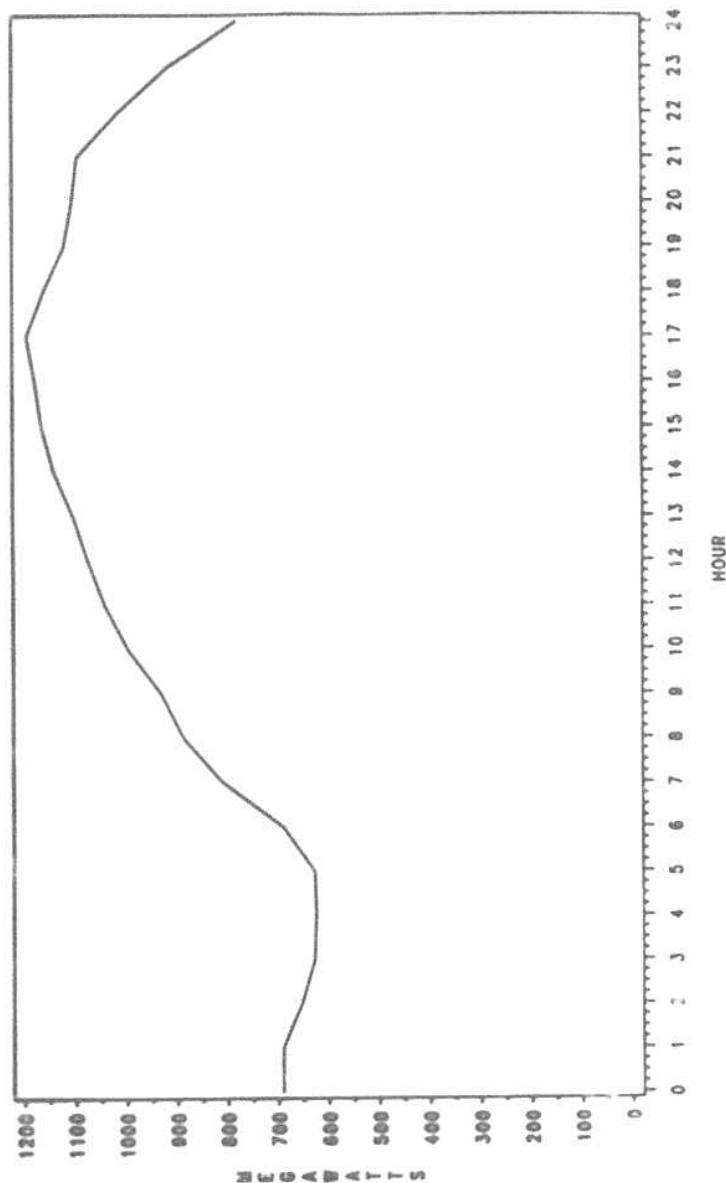
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
APRIL, 1989 SYSTEM LOADS
APRIL WEEKDAY PEAK
DAYMAX=1163 ON 04/27/89 AT HOUR 17 •



Supporting Schedules:

Recap Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

Type of Data Shown:

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Prior Year Ended 08/31/89

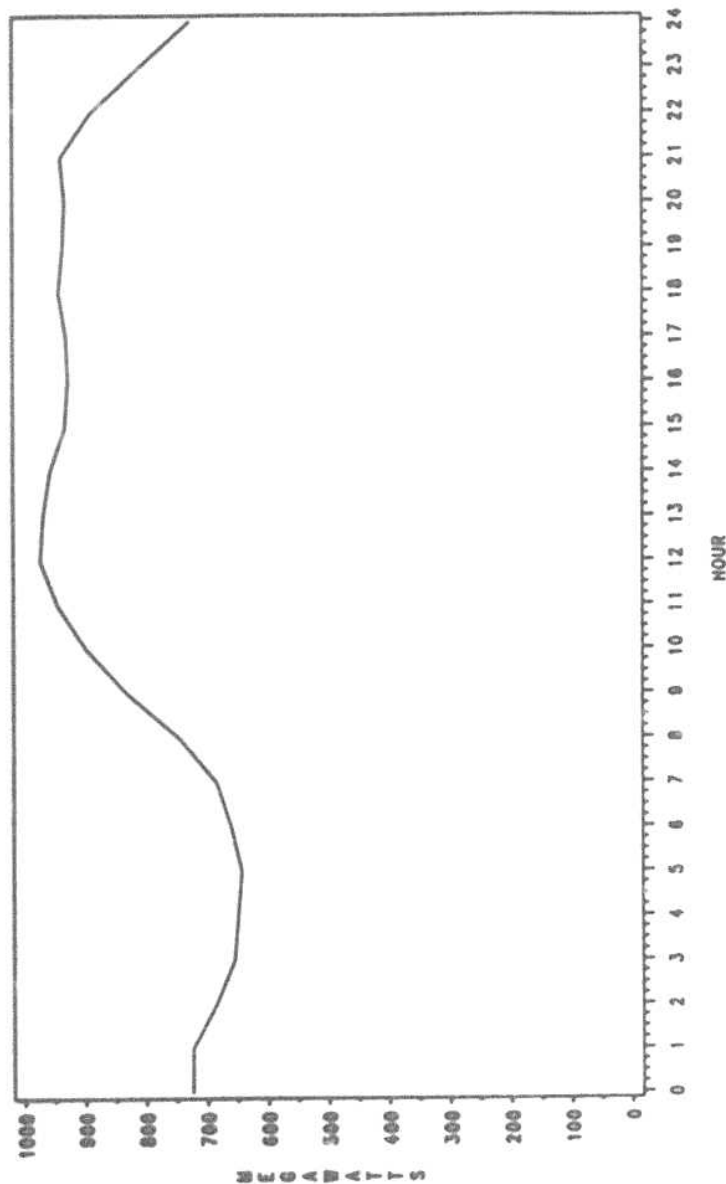
Witness: J. T. Kilgore, Jr.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
APRIL 1989 SYSTEM LOADS
APRIL SATURDAY PEAK
DAYMAX=873 ON 04/19/89 AT HOUR 12 •



Supporting Schedules:

Recap Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-KI

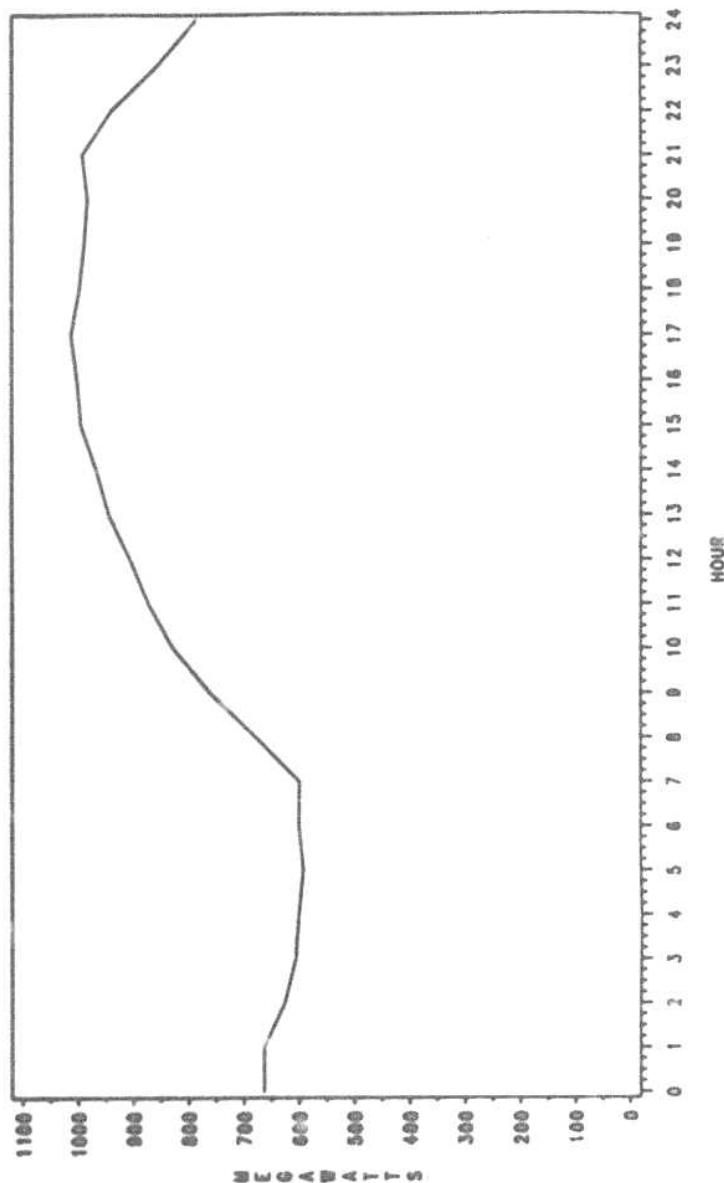
Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
APRIL, 1989 SYSTEM LOADS
APRIL SUNDAY PEAK
DAYMAX=1612 ON 04/30/89 AT HOUR 17



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

1. Peak weekday

2. Peak Saturday

3. Peak Sunday

4. Average Monday, excluding the days with the highest and lowest demands

5. Average Wednesday, excluding the days with the highest and lowest demands

6. Average Saturday, excluding the days with the highest and lowest demands

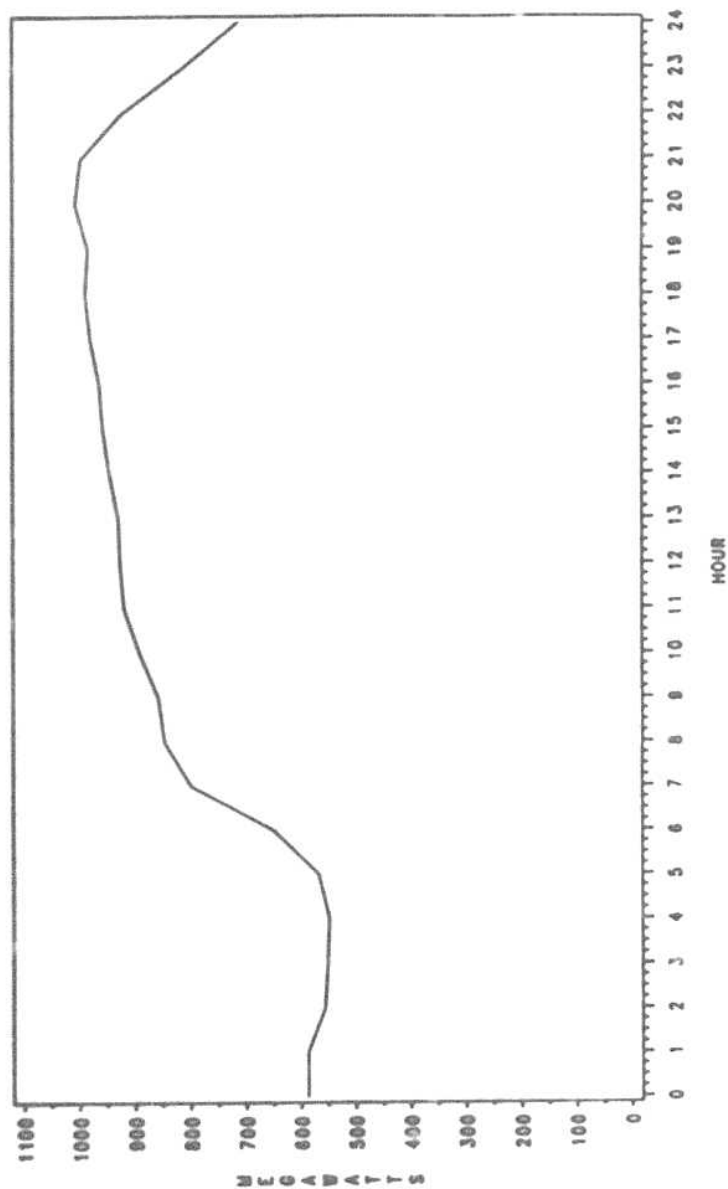
7. Average Sunday, excluding the days with the highest and lowest demands

Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
APRIL, 1989 SYSTEM LOADS
AVERAGE MONDAY
DAYTIME-1988 AT HOUR 26



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

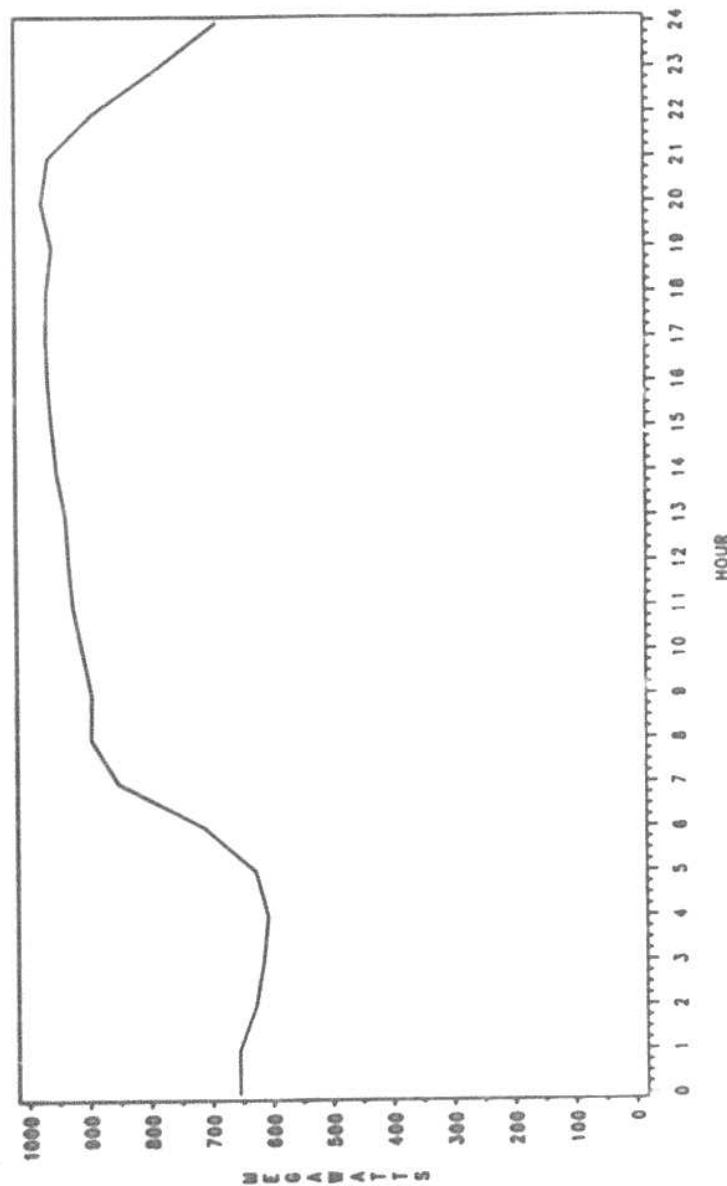
Prior Year Ended 08/31/89

DOCKET NO.: 891345-KI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

**GULF POWER COMPANY
APRIL 1989 SYSTEM LOADS
AVERAGE WEDNESDAY
DAYEAR=874 AT HOUR 20**



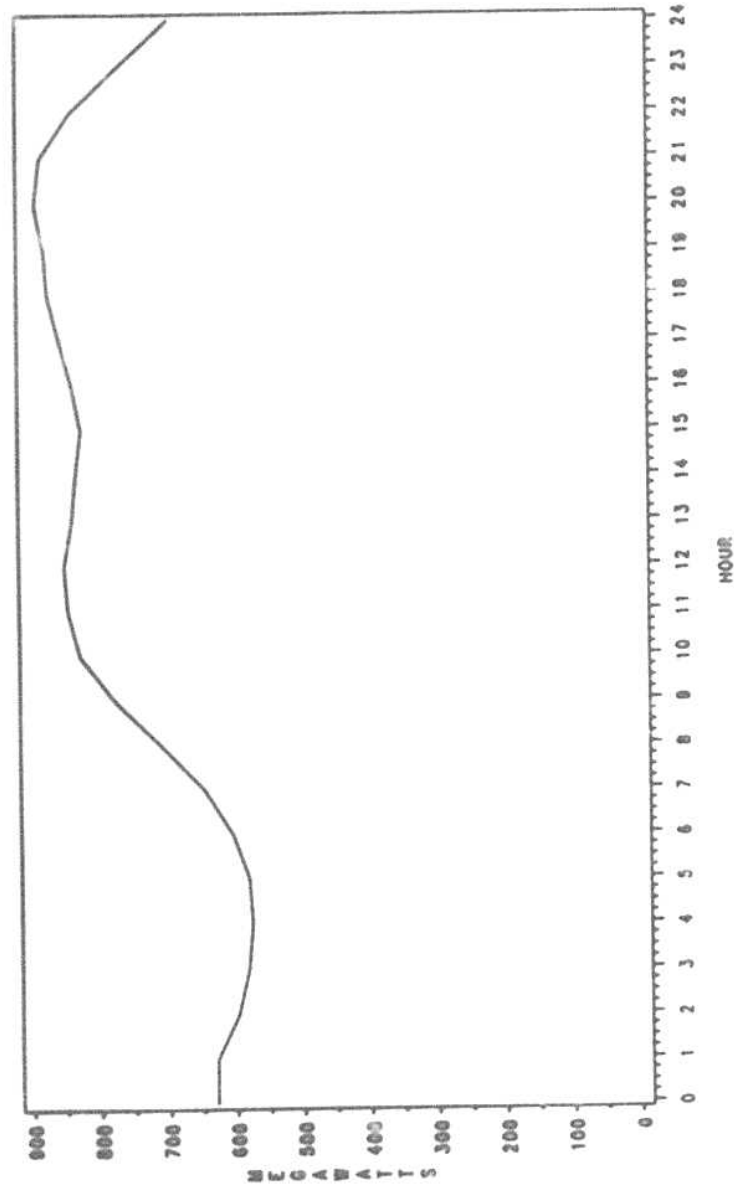
EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 08/31/89
DOCKET NO.: 891345-EI			Witness: T. T. Kilgore, Jr.
		1. Peak weekday 2. Peak Saturday 3. Peak Sunday 4. Average Monday, excluding the days with the highest and lowest demands 5. Average Wednesday, excluding the days with the highest and lowest demands 6. Average Saturday, excluding the days with the highest and lowest demands 7. Average Sunday, excluding the days with the highest and lowest demands	

**GULF POWER COMPANY
APRIL 1989 SYSTEM LOADS
AVERAGE SATURDAY
DAYTIME-889 AT HOUR 20**



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS
Recap Schedules:

Supporting Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

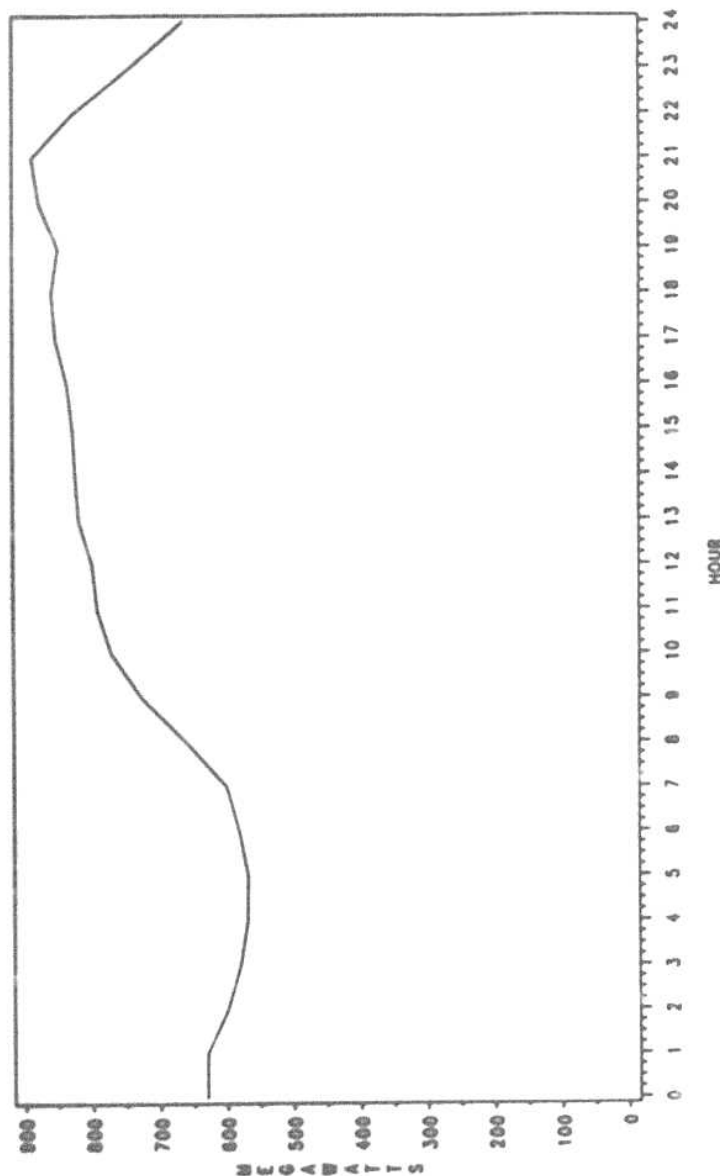
FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 891345-EI

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

WITNESS: J. T. Kilgore, Jr.

GULF POWER COMPANY
 APRIL 1989 SYSTEM LOADS
 AVERAGE SUNDAY
 DAYMAX=887 AT HOUR 21



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules:

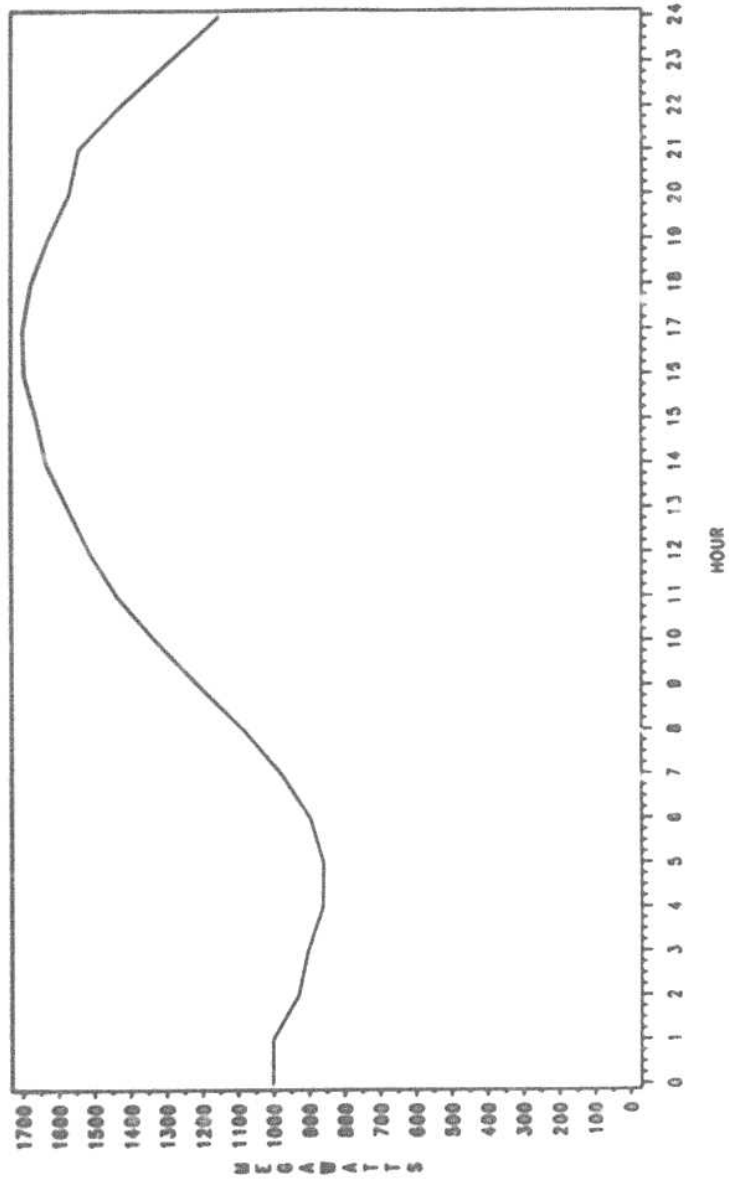
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available. Type of Data Shown:

COMPANY: GULF POWER COMPANY Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1989 SYSTEM LOADS
AUGUST WEEKDAY PEAK
DAYMAX-1988 ON 08/03/89 AT HOUR 17 •



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

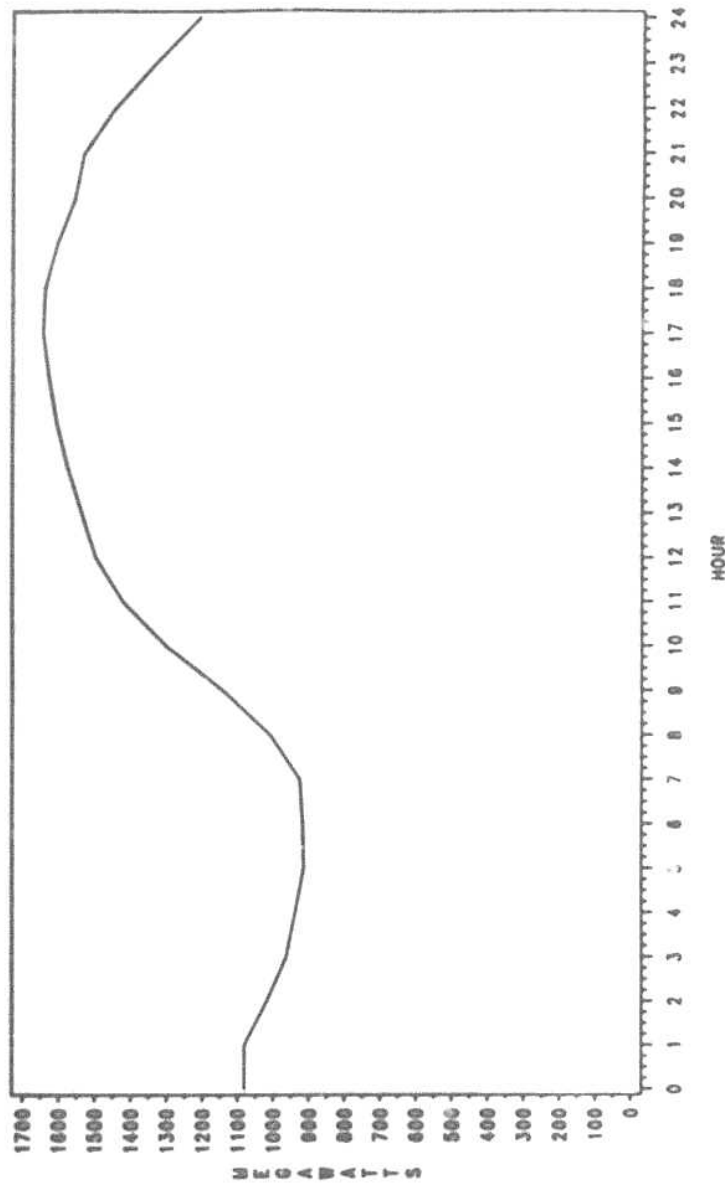
Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday

4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1989 SYSTEM LOADS
AUGUST SATURDAY PEAK
DAYMAX=1645 ON 08/05/89 AT HOUR 17



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

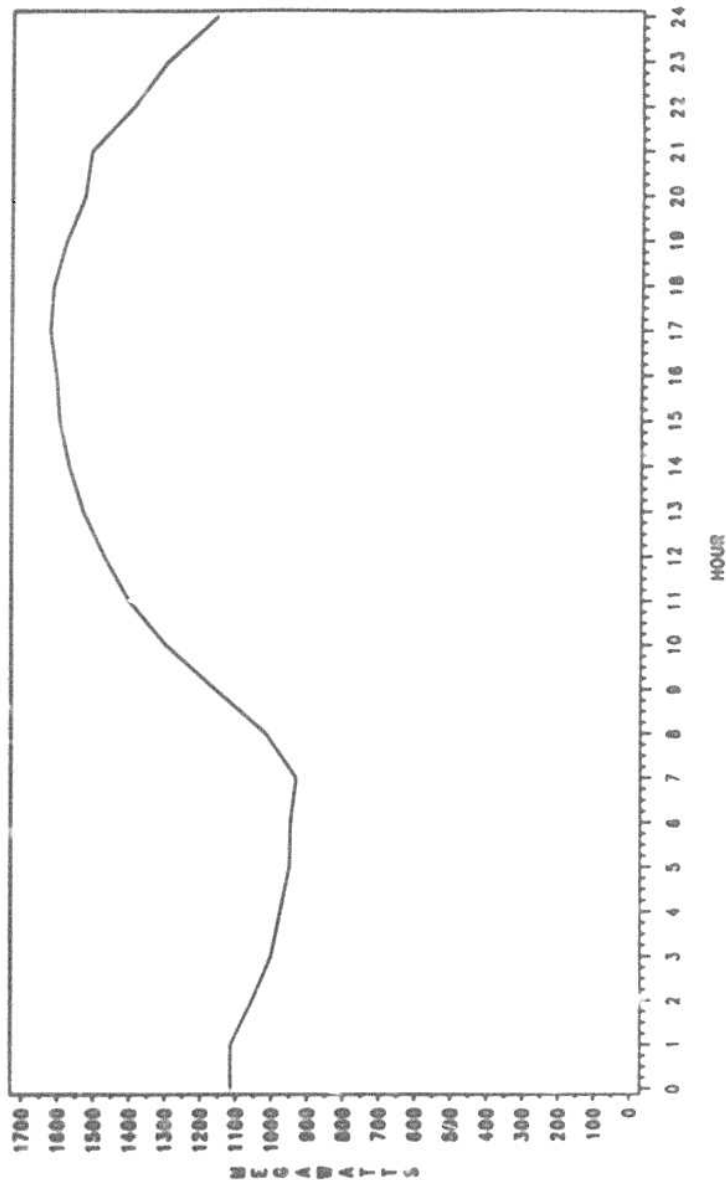
Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1988 SYSTEM LOADS
AUGUST SUNDAY PEAK
DAYMAX-1623 ON 08/06/88 AT HOUR 17 •



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EL

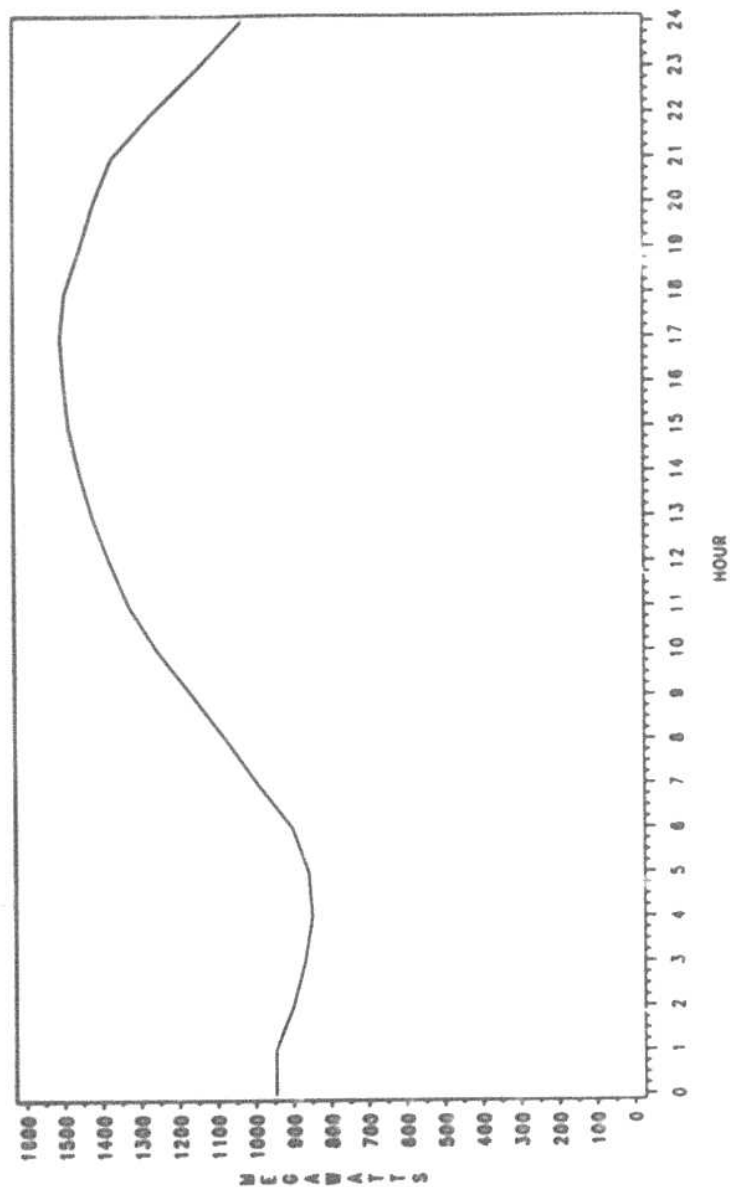
Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1988 SYSTEM LOADS
AVERAGE MONDAY
DAYMAX=1565 AT HOUR 17



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules:

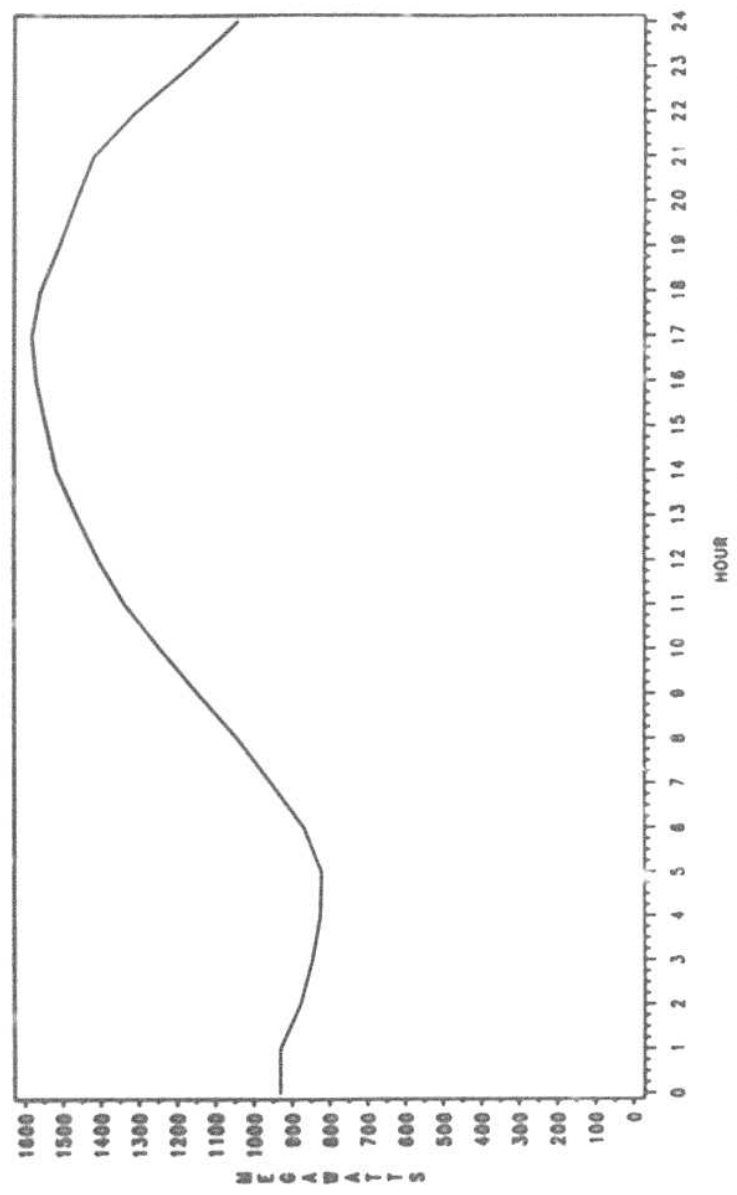
SYSTEM LOAD SHAPES

Schedule E-23

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 08/31/89
DOCKET NO.: 891345 ...			Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1988 SYSTEM LOADS
AVERAGE WEDNESDAY
DAYMAX=1582 AT HOUR 17



Supporting Schedules:
EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS
Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

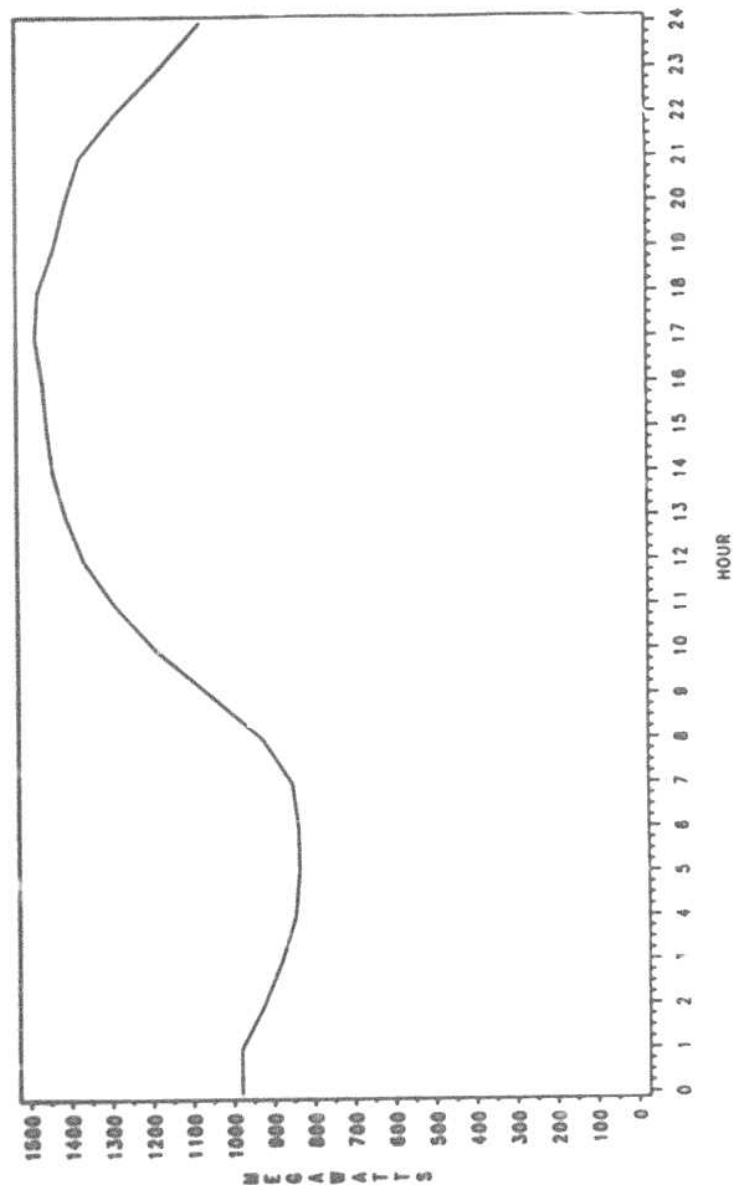
Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
AUGUST, 1988 SYSTEM LOADS
AVERAGE SATURDAY
DAYMAX=1480 AT HOUR 17



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

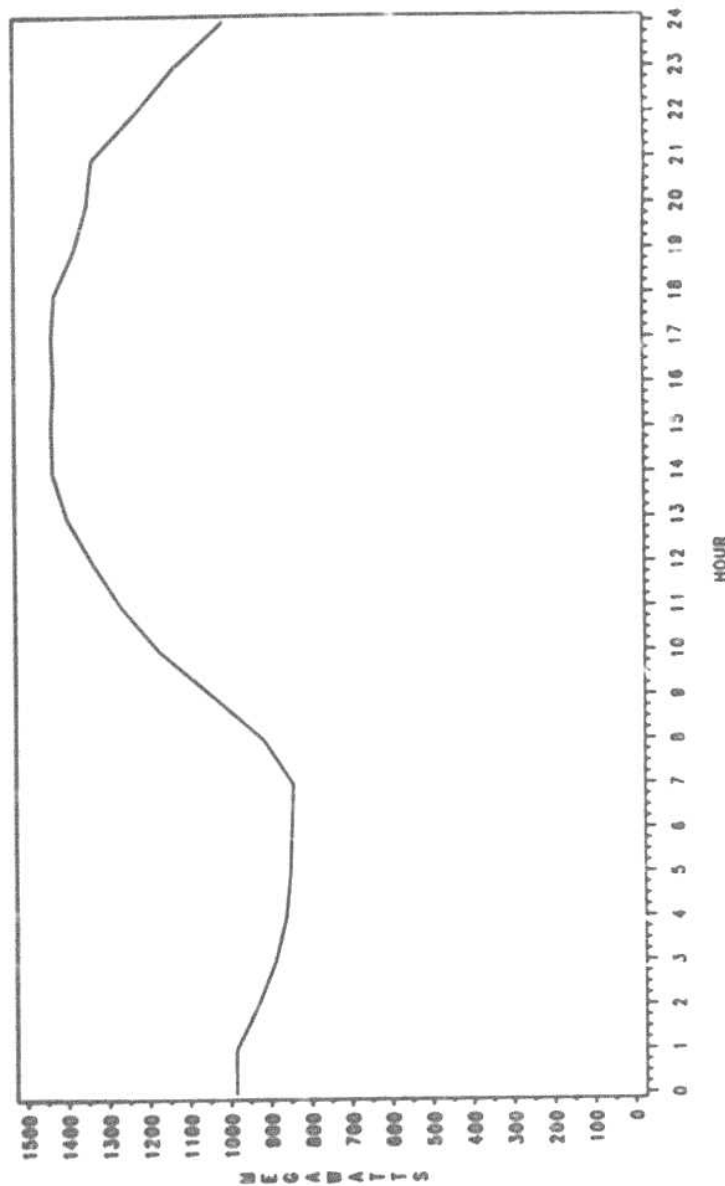
Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

**GULF POWER COMPANY
AUGUST, 1989 SYSTEM LOADS
AVERAGE SUNDAY
DAYTIME-1435 AT HOUR 15**



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS
Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

1. Peak weekday

2. Peak Saturday

3. Peak Sunday

4. Average Monday, excluding the days with the highest and lowest demands

5. Average Wednesday, excluding the days with the highest and lowest demands

6. Average Saturday, excluding the days with the highest and lowest demands

7. Average Sunday, excluding the days with the highest and lowest demands

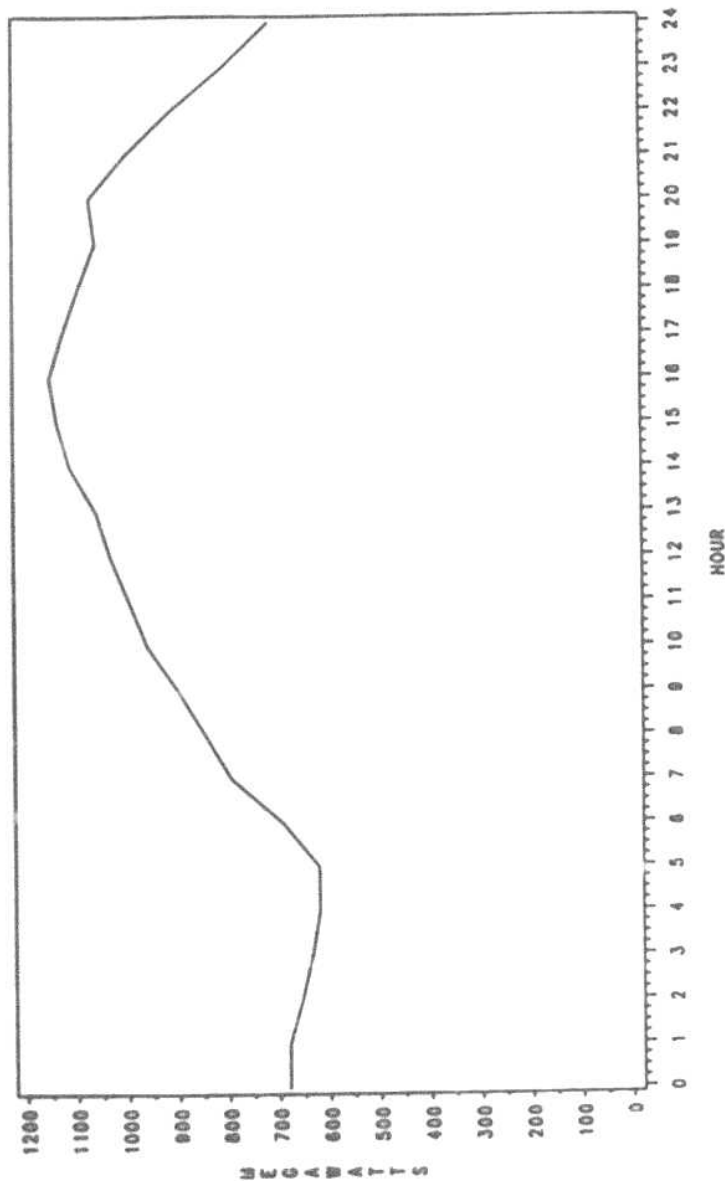
DOCKET NO.: 891345-KI

Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
OCTOBER WEEKDAY PEAK
DAY MAX=1149 ON 10/03/88 AT HOUR 16 •



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

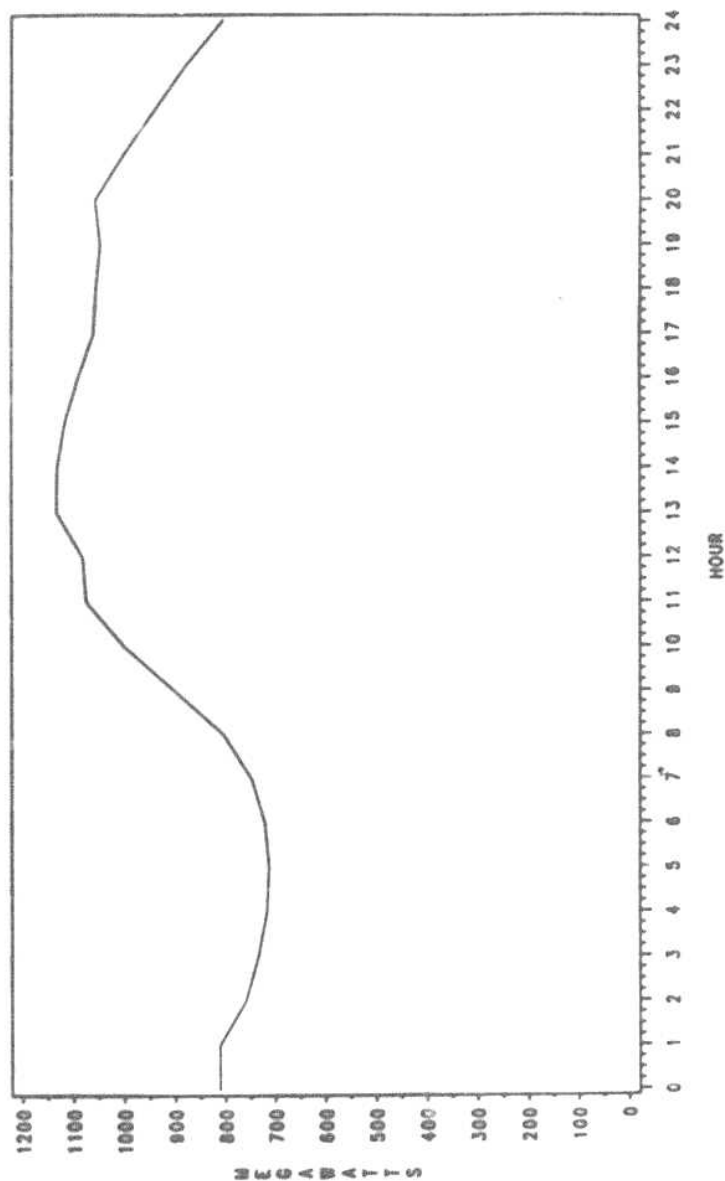
Prior Year Ended 08/31/89

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

**GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
OCTOBER SATURDAY PEAK
DAYMAX=1132 ON 10/01/88 AT HOUR 13**



Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

COMPANY: GULF POWER COMPANY

1. Peak weekday

2. Peak Saturday

3. Peak Sunday

4. Average Monday, excluding the days with the highest and lowest demands

5. Average Wednesday, excluding the days with the highest and lowest demands

6. Average Saturday, excluding the days with the highest and lowest demands

7. Average Sunday, excluding the days with the highest and lowest demands

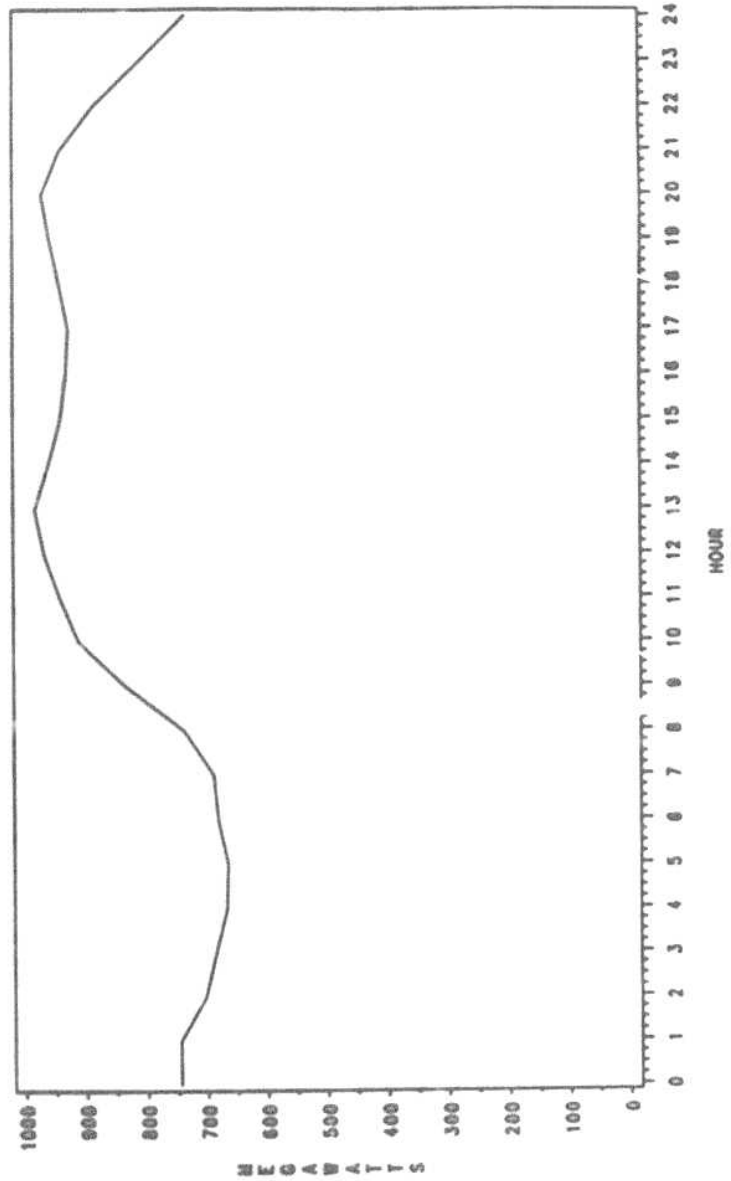
DOCKET NO.: 891345-EI

Type of Data Shown:

Prior Year Ended 08/31/89

Witness: J. T. Kilgore, Jr.

GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
OCTOBER SUNDAY PEAK
DAYMAX-882 ON 10/02/88 AT HOUR 13 •



Supporting Schedules:

Recap Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

Prior Year Ended 08/31/89

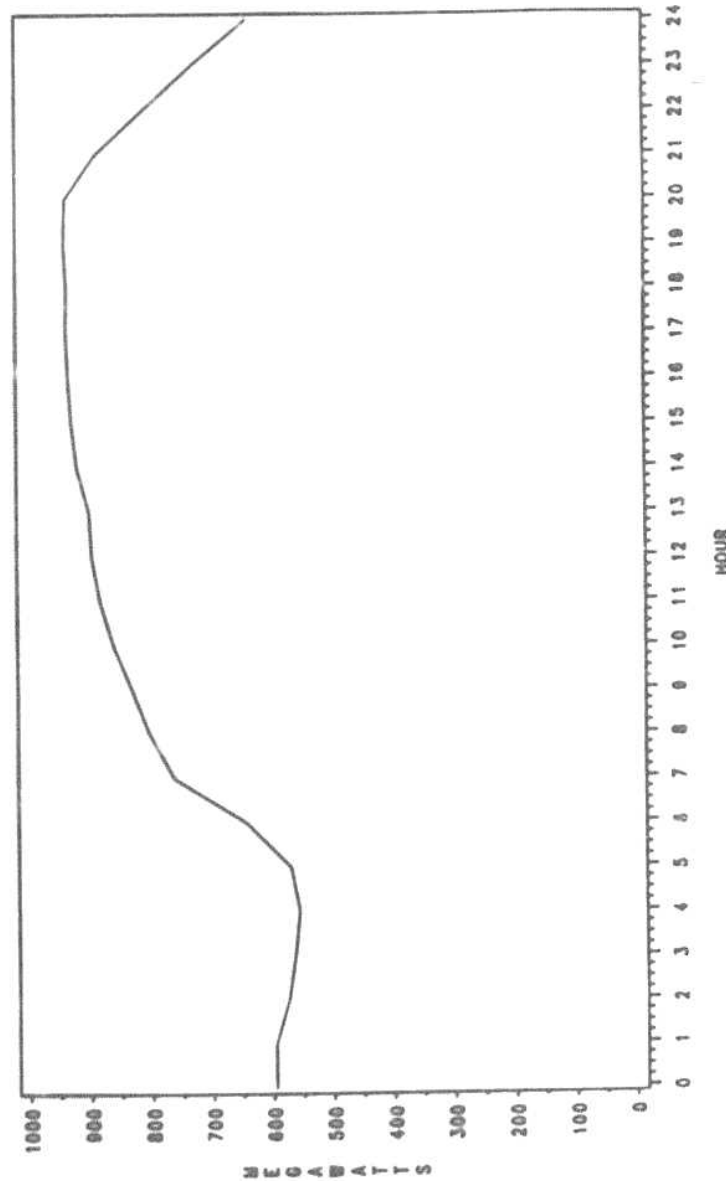
COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
AVERAGE MONDAY
DAYMAX-938 AT HOUR 18



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Recap Schedules:

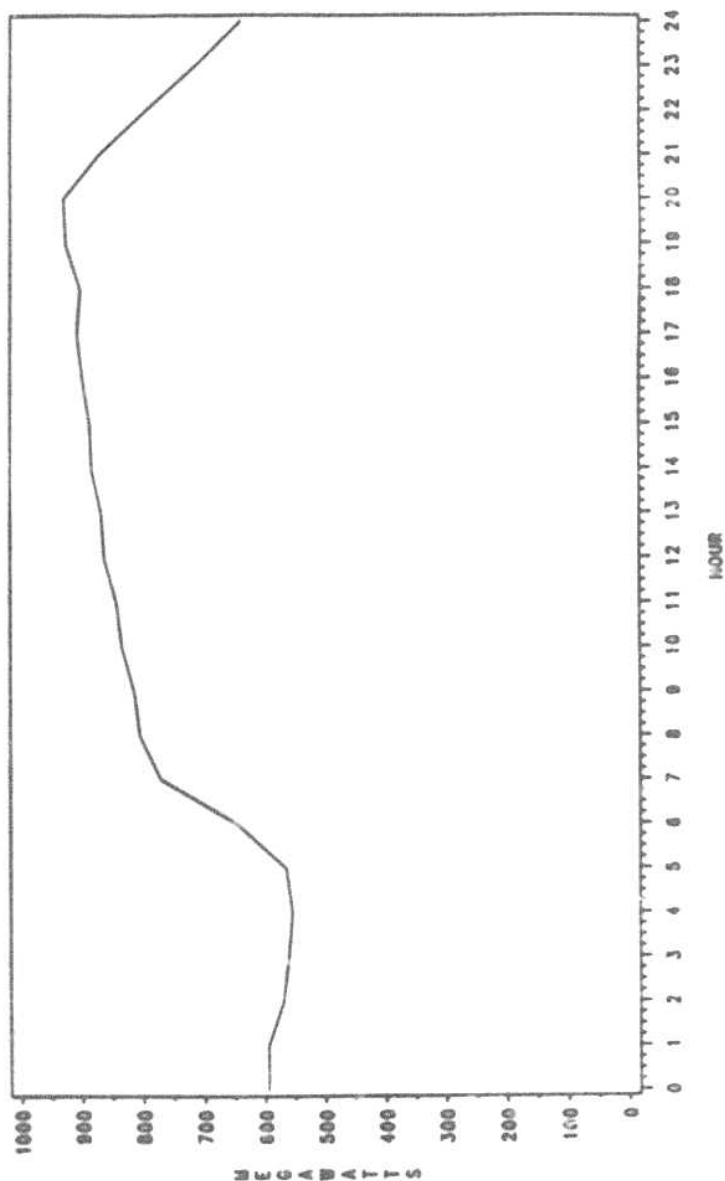
Supporting Schedules:

SYSTEM LOAD SHAPES

Schedule E-23

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 08/31/89
DOCKET NO.: 891345-EI			Witness: J. T. Kilgore, Jr.
		1. Peak weekday 2. Peak Saturday 3. Peak Sunday 4. Average Monday, excluding the days with the highest and lowest demands 5. Average Wednesday, excluding the days with the highest and lowest demands 6. Average Saturday, excluding the days with the highest and lowest demands 7. Average Sunday, excluding the days with the highest and lowest demands	

GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
AVERAGE WEDNESDAY
DAYMAX-831 AT HOUR 20



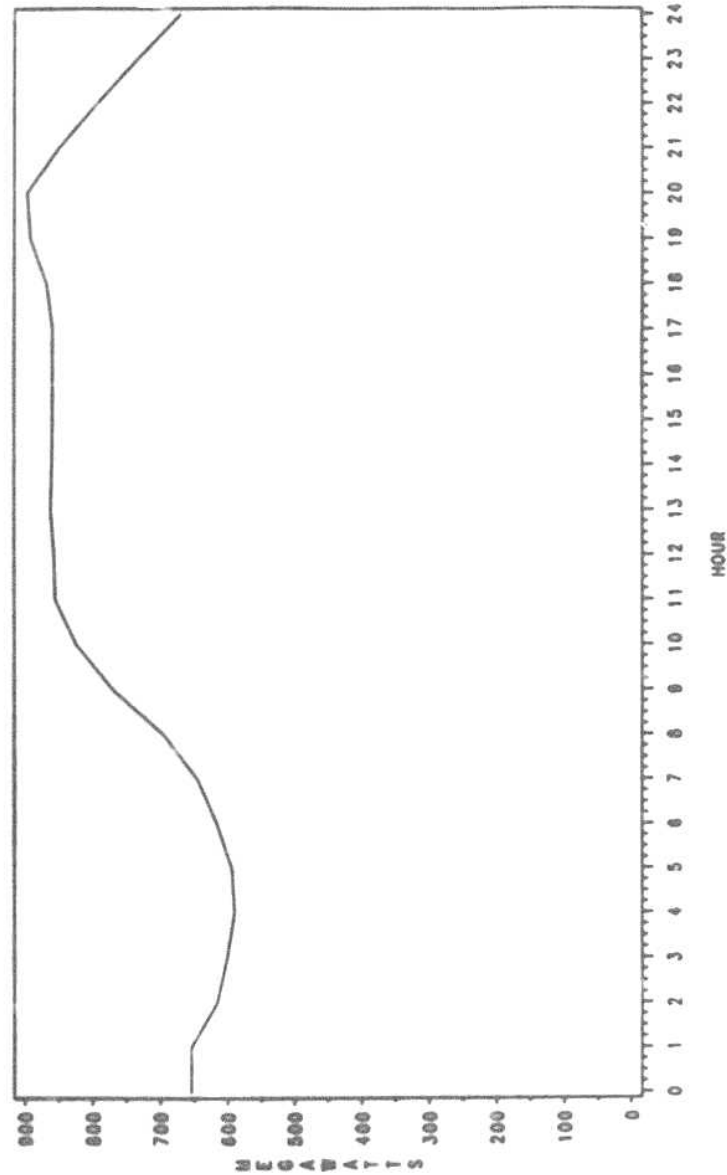
EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS
Recap Schedules:

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 08/31/89
DOCKET NO.: 891345-EL			Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

**GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
AVERAGE SATURDAY
DAYMAX-867 AT HOUR 20**



Supporting Schedules:

EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS
Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

For the months of January, April, August and October, provide system load shapes for the following days for the most recent 12-month period for which data is available.

Type of Data Shown:

Prior Year Ended 08/31/89

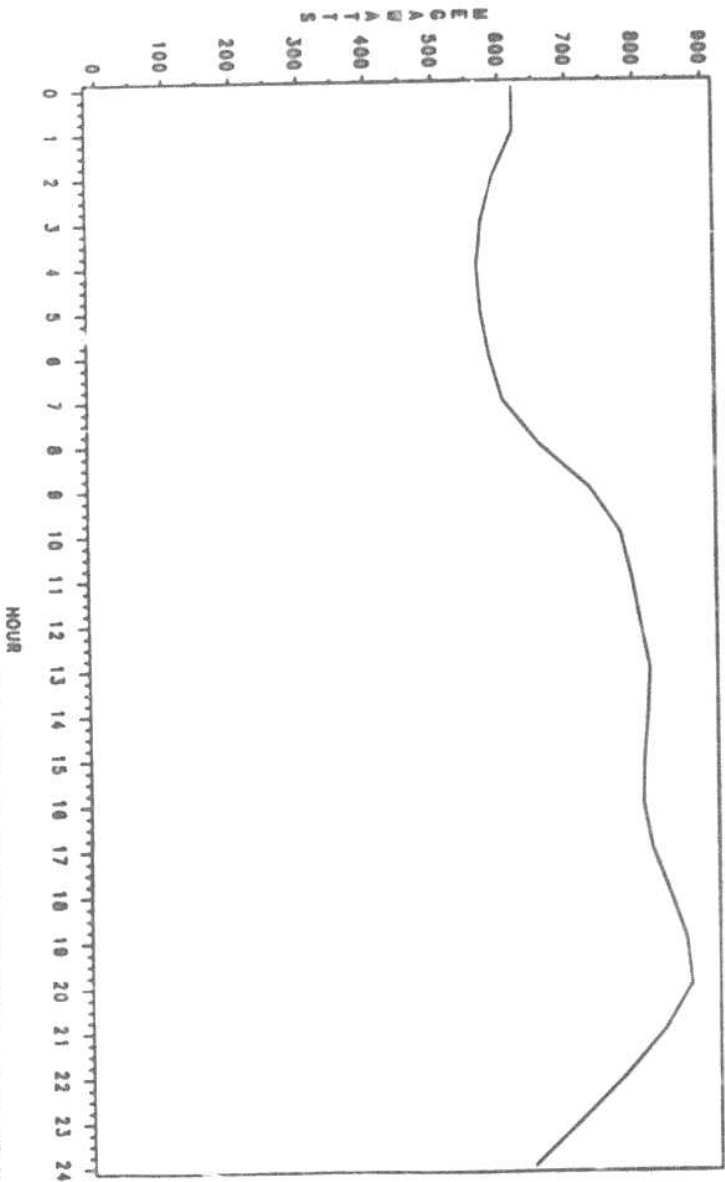
COMPANY: GULF POWER COMPANY

DOCKET NO.: 8913M5-EI

Witness: J. T. Kilgore, Jr.

1. Peak weekday
2. Peak Saturday
3. Peak Sunday
4. Average Monday, excluding the days with the highest and lowest demands
5. Average Wednesday, excluding the days with the highest and lowest demands
6. Average Saturday, excluding the days with the highest and lowest demands
7. Average Sunday, excluding the days with the highest and lowest demands

GULF POWER COMPANY
OCTOBER, 1988 SYSTEM LOADS
AVERAGE SUNDAY
DAYMAX=874 AT HOUR 20



EXCLUDING THE DAYS WITH THE HIGHEST AND LOWEST DEMANDS

Supporting Schedules:

Recap Schedules:

MONTHLY RESERVE MARGINS AND RELIABILITY INDEXES

Schedule E-24

Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: Provide a schedule showing (1) the reserve margin in MW and in percent and (2) the cumulative loss of load probability (LOLP) or other reliability index used by the company for each month of the test year.

Type of Data Shown:

___ Historic Test Year Ended __/__/__

XXX Projected Test Year Ended 12/31/90

___ Prior Year Ended __/__/__

Witness: E. B. Parsons, Jr.

Month	Reserve Margin After Maintenance at Monthly Peak Demand		Cumulative Monthly (2) LOLP	Other (3) Reliability Index EUE
	MW (1)	Percent		
January	615	39.0		-
February	351	27.9		-
March	120	9.6		-
April	520	48.6		-
May	141	10.1		-
June	410	23.0		-
July	373	20.5	(2)	-
August	472	27.4		-
September	567	34.9		-
October	662	55.8		-
November	672	61.1		-
December	306	22.4		-
Annual				0.004%

(1) Does not include pool capacity transactions.

(2) Not used by Gulf.

(3) Expected unserved energy (EUE) - An annual probabilistic determination of total territorial energy not served, measured as a percent quantity.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the number and percent of weekdays, Saturdays, Sundays, and holidays with peak demands within ten percent (10 %) of each monthly system peak for each month of the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/90

DOCKET NO.: 891345-E1

Witness: J. T. Kilgore, Jr.

Month	Non-holiday Weekdays Within 10% of Monthly CP		Saturdays Within 10% of Monthly CP		Sundays Within 10% of Monthly CP		Holidays Within 10% of Monthly CP		Total Saturdays, Sundays and Holidays Within 10% of Monthly CP		Total Days Within 10% of Monthly CP	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
January	4	18.18%	1	25.00%	0	0.00%	0	0.00%	1	11.11%	5	16.13%
February	10	50.00%	1	25.00%	0	0.00%	0	0.00%	1	12.50%	11	39.29%
March	6	27.27%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	6	19.35%
April	21	100.00%	3	75.00%	2	40.00%	0	0.00%	5	55.56%	26	86.67%
May	6	27.27%	1	25.00%	1	25.00%	1	100.00%	3	33.33%	9	29.03%
June	10	47.62%	1	20.00%	1	25.00%	0	0.00%	2	22.22%	12	40.00%
July	13	61.90%	2	50.00%	2	40.00%	0	0.00%	4	40.00%	17	54.84%
August	19	82.61%	2	50.00%	1	25.00%	0	0.00%	3	37.50%	22	70.97%
September	4	21.05%	1	20.00%	1	20.00%	1	100.00%	3	27.27%	7	23.33%
October	2	8.70%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2	6.45%
November	21	100.00%	4	100.00%	3	75.00%	1	100.00%	8	88.89%	29	96.67%
December	17	65.00%	1	20.00%	1	20.00%	1	100.00%	3	27.27%	20	64.52%
Total Annual	133	52.16%	17	32.69%	12	23.08%	4	66.67%	33	30.00%	166	45.48%

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the number and percent of weekday, Type of Data Shown:

Saturday, Sunday, and holiday hours with peak demands within ten percent (10%)

COMPANY: GULF POWER COMPANY

of each monthly system peak for each month of the test year.

Projected Test Year Ended 12/31/90

DOCKET NO.: 891345-E1

Witness: J. T. Kilgore, Jr.

Month	Non-holiday Weekday Hours Within 10% of Monthly CP		Saturday Hours Within 10% of Monthly CP		Sunday Hours Within 10% of Monthly CP		Holiday Hours Within 10% of Monthly CP		Total Saturday, Sunday and Holiday Hours Within 10% of Monthly CP		Total Hours Within 10% of Monthly CP	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
January	10	1.89%	2	2.08%	0	0.00%	0	0.00%	2	0.93%	12	1.61%
February	74	15.42%	5	5.21%	0	0.00%	0	0.00%	5	2.60%	79	11.76%
March	41	7.77%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	41	5.51%
April	158	31.35%	16	16.67%	3	2.50%	0	0.00%	19	8.80%	177	24.58%
May	32	6.06%	4	4.70%	1	1.04%	3	12.50%	8	3.70%	40	5.38%
June	60	11.90%	1	0.83%	4	4.17%	0	0.00%	5	2.31%	65	9.03%
July	67	13.29%	9	9.38%	5	4.17%	0	0.00%	14	5.83%	81	10.89%
August	112	20.29%	6	6.25%	4	4.17%	0	0.00%	10	5.21%	122	16.40%
September	27	5.92%	2	1.67%	1	0.83%	4	16.67%	7	2.65%	34	4.72%
October	17	3.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	17	2.28%
November	151	29.96%	9	9.38%	5	5.21%	1	4.17%	15	6.94%	166	23.06%
December	107	22.29%	4	3.33%	1	0.83%	1	4.17%	6	2.27%	113	15.19%
Total Annual	856	13.99%	58	4.65%	24	1.92%	9	6.25%	91	3.45%	947	10.81%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide monthly peaks for the test year and the five previous years.

COMPANY: GULF POWER COMPANY

BOOKER NO.: 091345-E1

Witness: J. T. Kilgore, Jr.

Type of Data Shown:
Historical Test Year Ended 1985, 1986

Line No.	Month & Year	Peak in MW	Day of Week	Day of Month	Hour	Actual (A) or Reconstructed (R)
1	JAN 1985	1,531	MONDAY	21	10:00 CST	A
2	FEB 1985	1,185	WEDNESDAY	13	08:00 CST	A
3	MAR 1985	880	THURSDAY	19	08:00 CST	A
4	APR 1985	1,000	MONDAY	29	17:00 CDT	A
5	MAY 1985	1,200	FRIDAY	31	17:00 CDT	A
6	JUN 1985	1,454	THURSDAY	6	17:00 CDT	A
7	JUL 1985	1,412	WEDNESDAY	10	17:00 CDT	A
8	AUG 1985	1,423	THURSDAY	22	17:00 CDT	A
9	SEP 1985	1,393	WEDNESDAY	11	17:00 CDT	A
10	OCT 1985	1,128	THURSDAY	17	17:00 CDT	A
11	NOV 1985	947	THURSDAY	19	16:00 CST	A
12	DEC 1985	1,262	THURSDAY	26	09:00 CST	A
13	JAN 1986	1,412	THURSDAY	28	07:00 CST	A
14	FEB 1986	1,279	WEDNESDAY	12	08:00 CST	A
15	MAR 1986	1,062	SAUNDAY	1	09:00 CST	A
16	APR 1986	910	MONDAY	7	19:00 CST	A
17	MAY 1986	1,266	FRIDAY	30	16:00 CDT	A
18	JUN 1986	1,476	FRIDAY	27	15:00 CDT	A
19	JUL 1986	1,635	THURSDAY	11	17:00 CDT	A
20	AUG 1986	1,684	FRIDAY	1	17:00 CDT	A
21	SEP 1986	1,301	MONDAY	29	15:00 CDT	A
22	OCT 1986	1,413	THURSDAY	2	17:00 CDT	A
23	NOV 1986	997	FRIDAY	7	18:00 CST	A
24	DEC 1986	1,112	WEDNESDAY	31	18:00 CST	A

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide monthly peaks for the test year and the five previous years.

ORGANIZATION: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Data Specimen:
Historical Test Year Ended 1987, 1988
Witness: J. T. Kilgore, Jr.

Line No.	Month & Year	Peak in MW	Day of Week	Day of Month	Hour	Actual (A) or Estimated (E)
25	JAN 1987	1,360	THURSDAY	27	08:00 CST	A
26	FEB 1987	1,249	THURSDAY	10	08:00 CST	A
27	MAR 1987	1,136	FRIDAY	13	07:00 CST	A
28	APR 1987	1,099	WEDNESDAY	1	07:00 CST	A
29	MAY 1987	1,312	THURSDAY	21	17:00 CST	A
30	JUN 1987	1,477	WEDNESDAY	3	17:00 CST	A
31	JUL 1987	1,622	WEDNESDAY	29	17:00 CST	A
32	AUG 1987	1,626	WEDNESDAY	26	17:00 CST	A
33	SEP 1987	1,426	WEDNESDAY	9	17:00 CST	A
34	OCT 1987	978	THURSDAY	1	17:00 CST	A
35	NOV 1987	1,078	FRIDAY	13	07:00 CST	A
36	DEC 1987	1,265	THURSDAY	17	08:00 CST	A
37	JAN 1988	1,309	WEDNESDAY	27	08:00 CST	A
38	FEB 1988	1,402	WEDNESDAY	7	09:00 CST	A
39	MAR 1988	1,240	WEDNESDAY	16	07:00 CST	A
40	APR 1988	1,149	THURSDAY	26	17:00 CST	A
41	MAY 1988	1,300	THURSDAY	31	17:00 CST	A
42	JUN 1988	1,620	THURSDAY	28	17:00 CST	A
43	JUL 1988	1,614	WEDNESDAY	13	17:00 CST	A
44	AUG 1988	1,508	WEDNESDAY	1	15:00 CST	A
45	SEP 1988	1,529	WEDNESDAY	21	17:00 CST	A
46	OCT 1988	1,149	THURSDAY	3	16:00 CST	A
47	NOV 1988	1,099	THURSDAY	29	07:00 CST	A
48	DEC 1988	1,357	THURSDAY	13	08:00 CST	A

FLORIDA PUBLIC SERVICE COMMISSION **EXPLANATION:** Provide monthly peaks for the test year
and the five previous years.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-21

Type of Data Shown:
Projected Test Year Ended 1990
Prior Year Ended 1989

Witness: J. T. Kilgore, Jr.

Line No.	Month & Year	Peak In MW	Day of Week	Day of Month	Hour	Actual (A) or Estimated (E)
49	JAN 1989	1,133	THURSDAY	17	08:00 CST	A
50	FEB 1989	1,554	FRIDAY	26	08:00 CST	A
51	MAR 1989	1,139	THURSDAY	7	19:00 CST	A
52	APR 1989	1,193	THURSDAY	27	17:00 CST	A
53	MAY 1989	1,538	WEDNESDAY	31	16:00 CST	A
54	JUN 1989	1,576	THURSDAY	13	17:00 CST	A
55	JUL 1989	1,680	THURSDAY	11	17:00 CST	A
56	AUG 1989	1,698	THURSDAY	3	17:00 CST	A
57	SEP 1989	1,462	FRIDAY	14	17:00 CST	E
58	OCT 1989	1,261	THURSDAY	4	16:00 CST	E
59	NOV 1989	967	WEDNESDAY	12	19:00 CST	E
60	DEC 1989	1,191	WEDNESDAY	31	09:00 CST	E
61	JAN 1990	1,519	THURSDAY	23	08:00 CST	E
62	FEB 1990	1,151	WEDNESDAY	7	09:00 CST	E
63	MAR 1990	1,083	THURSDAY	1	09:00 CST	E
64	APR 1990	986	FRIDAY	6	19:00 CST	E
65	MAY 1990	1,391	FRIDAY	25	16:00 CST	E
66	JUN 1990	1,600	THURSDAY	19	17:00 CST	E
67	JUL 1990	1,750	THURSDAY	17	17:00 CST	E
68	AUG 1990	1,688	FRIDAY	24	17:00 CST	E
69	SEP 1990	1,622	FRIDAY	14	17:00 CST	E
70	OCT 1990	1,296	THURSDAY	4	16:00 CST	E
71	NOV 1990	992	WEDNESDAY	12	19:00 CST	E
72	DEC 1990	1,231	WEDNESDAY	31	09:00 CST	E

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.	Type of Data Shown:
COMPANY: GULF POWER		Projected Test Year Ended 12 / 31 /90
DOCKET NO.: 891345-E1		Witness: M. T. O'Sheasy

<u>COMPONENT</u>	<u>ENERGY LOSSES</u>	<u>WINTER PEAK</u>	<u>DEMAND LOSSES SUMMER PEAK</u>	<u>12-CP AVG.</u>
TRANSMISSION SYSTEM				
Level 2--Transmission Lines	1.39034%	1.97189%	2.32097%	1.86933%
Level 3--Transmission Substations	1.00312%	1.43654%	1.68444%	1.35531%
Level 3--Directly Assigned Subtransmission	N/A	N/A	N/A	N/A
DISTRIBUTION SYSTEM				
Level 3--Distribution Substations	1.00312%	1.43654%	1.68444%	1.35531%
Level 4--Distribution Primary Lines (4 KV to 12 KV)	2.83421%	4.08733%	4.82596%	3.85446%
Level 4--Distribution Primary Services	2.83421%	4.08733%	4.82596%	3.85446%
Level 5--Distribution Line Transformers and Secondary Lines & Drops	2.83699%	4.14015%	4.92357%	3.89552%

Methodology and Assumptions Used to Determine Losses:

1990 Energy and Demand losses were calculated by applying historical loss factors to the 1990 budgeted territorial sales. Please refer to MFR E-13 for Gulf Power Company's voltage levels of service and Mr. O'Sheasy's testimony for a description of the percent-loss calculation.

ENERGY LOSSES

Schedule E-27b

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

COMPANY: GULF POWER COMPANY

ACCOUNT NO.: 891345-E1

Type of Data Shown: _____

_____ Historical Test Year Ended ____/____/____

_____ Projected Test Year Ended 12/31/80

_____ Prior Year Ended ____/____/____

Witness: M. T. O'Shea

BASE RATE	VOLTAJE LEVEL	ENERGY AT CONSUMPTION	SALES AT RETAIL	LOSSES & CO. USE	DELIVERED EFFICIENCY	COMPANY USE	SYSTEM LOSSES
MS	5	3,004,907	3,309,430	276,529	7.661794	0.92330	10,012 266,347
CS	5	229,844	211,034	17,810	7.661846	0.92338	634 16,676
	4	19	16	3	3.283169	0.94737	0 1
CS-D	5	1,061,684	1,719,643	142,622	7.661744	0.92338	5,167 137,455
	4	11,849	10,967	882	8.039404	0.94861	22 960
	3	1,926	1,081	49	2.336456	0.97664	2 43
12/127	5	296,177	364,600	39,377	7.661836	0.92330	3,097 29,180
	4	846,430	819,878	27,552	8.043184	0.94860	1,632 26,829
	3	297,070	290,006	6,964	2.350060	0.97649	349 6,719
	2	319,002	314,438	4,574	1.371154	0.90839	167 4,207
FZT	3	901,039	879,877	21,162	2.380794	0.97649	603 20,379
CS	5	81,306	67,449	2,857	7.661626	0.92338	143 3,794
CS-III	5	7,971	7,360	611	7.663294	0.92335	22 509
CS	4	216	200	16	3.043256	0.94837	1 15
	3	2,677	2,614	63	2.323284	0.97647	2 61
TOTAL RETAIL		8,231,607	7,699,492	532,115	6.404254	0.92336	19,200 212,785
WHOLESALE	3	275,204	268,632	6,472	2.380064	0.97649	248 6,227
TOTAL WHOLESALE		275,204	268,632	6,472	2.380064	0.97649	248 6,227
TOTAL SYSTEM		8,506,811	7,968,124	538,587	6.331176	0.92669	19,408 218,963

* Contains Interdepartmental Sales Methodology and Assumptions Used to Determine Losses: 1800 Energy Losses were calculated by rate by applying the system energy loss factors to sales by rate by level. Reference Mr. O'Shea's testimony for a description.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a statement of the company's policy as to when and under what conditions it will interrupt service to customers on interruptible rate schedules.	Type of Data Shown:
COMPANY: GULF POWER COMPANY	Explain what action is taken if customers refuse to interrupt their loads voluntarily.	Projected Test Year Ended 12/31/90
DOCKET NO.: 891345-E1	Explain separately (1) the company's treatment of interruptible customers' demand loads in its generation expansion planning process and (2) the company's treatment of interruptible customers' energy loads in its generation expansion planning process.	Witness: J. L. HASKINS

At the time of the filing of this request for rate relief, Gulf has an approved interruptible rate, but not an approved non-firm load methodology or annual target levels for interruptible standby service.

It is the Company's position that it will continue to study the cost effectiveness and need for interruptible rates on our system. As of this filing no customer on our system has requested an interruptible rate.

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a statement of the company's policy as to when and under what conditions it will request curtailable customers to reduce their loads. Explain what action is taken if the customers refuse to curtail their loads in accordance with applicable contract or tariff provisions. Explain separately (1) the company's treatment of curtailable customers' demand loads in its generation expansion planning process and (2) the company's treatment of curtailable customers' energy loads in its generation expansion planning process.	Type of Data Shown:
COMPANY: GULF POWER COMPANY		Projected Test Year Ended 12/31/90
DOCKET NO.: 891345-EI		Witness: J. L. HASKINS

Gulf Power Company has no plans to offer curtailable service.