

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In Re: Petition of Gulf Power
Company for an increase in its
rates and charges.

Docket No. 891345-EI

Filed: May 2, 1990

DIRECT TESTIMONY OF
ROBERT SCHEFFEL WRIGHT

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Respectfully submitted,

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FPSC-RECORDS/REPORTING

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
DOCKET NO. 891345-EI, APPLICATION OF GULF POWER COMPANY
FOR A RATE INCREASE

DIRECT TESTIMONY OF ROBERT SCHEFFEL WRIGHT

1 Q: Please state your name, occupation and business address.

2

3 A: My full name is Robert Scheffel Wright. I am employed
4 as Vice President and Principal Consultant with the
5 consulting firm, West Park Group, Inc. The firm's
6 business address is 501 East Tennessee Street, Suite D,
7 Tallahassee, Florida 32308. I am also employed as
8 Resident Economist and Special Consultant on regulatory
9 and economic matters with the law firm of Wiggins &
10 Villacorta, Post Office Drawer 1657, Tallahassee,
11 Florida 32302.

12

13 Q: Please describe your educational background.

14

15 A: I received a B.A. degree with High Honors in Economics
16 from the University of Florida in 1971. I received a
17 M.A. degree in Economics from Duke University in 1973,
18 upon passing my preliminary examinations for admission
19 to candidacy for the Ph.D. degree. My examination
20 fields were Environmental Economics; Industrial
21 Organization, Regulatory, and Antitrust Economics; and
22 Public Finance. I have also attended numerous seminars

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1 and training sessions on electric utility regulation,
2 cogeneration, and other regulatory subjects while I was
3 employed by the Florida Public Service Commission. In
4 1988, as one of the instructors of the PSC's Public
5 Utility Regulatory Seminar presented for the Commission
6 staff, I gave a presentation on Current Issues in
7 Energy.

8
9 Q: Please describe your employment experience.

10
11 A: Upon leaving Duke in 1974, I accepted a position as
12 Assistant Professor of Economics at Saint Olaf College
13 in Northfield, Minnesota, where I taught various courses
14 in Economics, including Industrial Organization,
15 Environmental Economics, and Principles of Economics
16 from 1974 through 1976. I was employed as an
17 economist/program analyst by the Minnesota Legislative
18 Auditor's Office from 1976 until 1979, and as an
19 economist/analyst by the Kentucky General Assembly from
20 1979 to 1980. In December 1980, I accepted an analyst
21 position with the Florida Governor's Energy Office,
22 where my responsibilities included research, analysis,
23 and statewide energy use forecasting. I worked in the
24 Governor's Energy Office until March 1982, when I joined

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1 the Research Division of the Florida Public Service
2 Commission.

3
4 In the Research Division, most of my work related to
5 electric utilities. I wrote several economic impact
6 statements for proposed rules affecting electric
7 utilities, and I participated fairly extensively in
8 framing and drafting some of those rules. I was also
9 the project manager and principal author of three
10 substantial reports, Analyzing Future Values: Present
11 Value Analysis, Benefit-Cost Analysis, and Inflation
12 Adjustment Techniques; Rate Case Procedures at the
13 Florida Public Service Commission; and Minimum Appliance
14 Efficiency Standards for Florida.

15
16 I transferred to the Bureau of Electric Rates in the
17 Commission's Electric and Gas Division in November 1984.
18 As an Economic Analyst in the Rate Bureau from then
19 until January 1988, my main assignments were (1) the
20 Commission's generic cost of service docket; (2) its
21 generic non-firm rates docket, Docket No. 830512-EU; (3)
22 Tampa Electric Company's 1985 general rate case, Docket
23 No. 850050-EI, in which I served as the staff's witness
24 on cost of service and some rate design issues; (4) the
25 self-service wheeling petition of W.R. Grace Company v.

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1 Tampa Electric Company, Docket No. 861180-EU; and (5)
2 the Commission's generic docket on appropriate rates for
3 standby and supplemental service for cogenerators,
4 Docket No. 850673-EU. I also processed tariff filings
5 by investor-owned, municipal, and cooperative utilities,
6 and I authored and defended numerous recommendations on
7 tariff filings at PSC agenda conferences.

8
9 In January 1988, I was promoted to Chief of the Bureau
10 of Electric Rates, where my responsibilities were to
11 supervise, recruit, train, and review the work of a
12 professional staff of five persons besides myself.

13
14 During 1987 and 1988, I served on the NARUC Task Force
15 charged with re-writing the NARUC Electric Utility Cost
16 Allocation Manual. I authored the first and second
17 drafts of the chapter on Embedded Production Cost
18 Allocation Methods before I resigned from the Commission
19 staff. When I left, my chapter had been through a
20 thorough review by the other members of the Task Force
21 and had been accepted by them.

22
23 Q: What was your next employment?
24

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1 A: I joined the law firm that is now Wiggins & Villacorta
2 in November 1988, and we incorporated West Park Group in
3 1989. My responsibilities to law firm clients have
4 included providing legal and case strategy services to
5 cogenerators and cogeneration developers, a utility
6 seeking to establish joint ownership of a transmission
7 line through its territory, different parties with
8 specific complaints regarding their electric service,
9 and two water utilities. As a certified Class B
10 Practitioner, I have made appearances on behalf of
11 clients before this Commission.

12
13 My consulting engagements include (1) preparing and
14 filing expert testimony on behalf of the City of
15 Tallahassee, Florida, in a territorial dispute
16 proceeding before the PSC, Docket Nos. 881602-EU and
17 890326-EU; (2) preparing and filing expert testimony on
18 behalf of the Citizens of the State of Florida in Docket
19 No. 881167-EU, the predecessor to this case; (3)
20 providing advice on standby rates and cost of service
21 issues to an investor-owned utility in New England; (4)
22 providing advice and consulting services to a
23 cogeneration developer participating in the Commission's
24 docket to revise its cogeneration rules, Docket No.
25 890149-EU; (5) preparing testimony and appearing as an

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1 expert witness on behalf of the People of the State of
2 Michigan, through their Attorney General, in Consumers
3 Power Company's 1989 Power Supply Cost Recovery case,
4 Case No. U-8866R; and (6) a contract research project on
5 energy efficiency standards for manufactured housing and
6 home appliances, for the Governor's Energy Office of
7 Florida.

8
9 Q: Have you previously testified in proceedings before the
10 Florida Public Service Commission?

11
12 A: Yes. I was a witness on behalf of the Commission Staff
13 in Tampa Electric Company's 1985 general rate case,
14 Docket No. 850050-EI; in the rulemaking hearing on non-
15 firm electric service and rates, Docket No. 830512-EI;
16 and in the self-service wheeling petition of W. R. Grace
17 Company, Docket No. 861180-EU. I submitted testimony on
18 behalf of the City of Tallahassee in its 1989
19 territorial dispute with Talquin Electric Cooperative,
20 Docket Nos. 881602-EU and 890326-EU, but that case was
21 settled without hearings. Finally, I submitted
22 testimony in the predecessor case to this proceeding,
23 Docket No. 881167-EU, but the Company withdrew its
24 petition for rate relief prior to the hearing.
25

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1 Q: Have you testified in proceedings before other states'
2 utility regulatory commissions?

3
4 A: Yes. I testified on behalf of the People of the State
5 of Michigan, through their Attorney General, in
6 Consumers Power Company's 1989 Power Supply Cost
7 Recovery reconciliation proceeding, Case No. U-8866R.

8
9 Q: What is the purpose of your testimony in this
10 proceeding?

11
12 A: I am testifying on behalf of the Citizens of the State
13 of Florida to recommend that the Public Service
14 Commission adopt the Equivalent Peaker Cost (EPC or
15 Equivalent Peaker) method as its primary guide to cost
16 of service allocation and rate design for Gulf Power
17 Company's retail customer classes. I will also testify
18 regarding proper ratemaking for Gulf's General Service
19 rate class, proper time of use rate design, and the
20 minimum bill provision proposed by the Company for its
21 LP/LPT and PX/PXT rate classes.

22
23 Q: Please briefly summarize your testimony.
24

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1 A: My testimony will demonstrate that, from its foundations
2 in utility generation planning practices, the Equivalent
3 Peaker cost allocation method tracks the "cost-causer-
4 pays" principle more closely than any other. It results
5 in price signals that more closely reflect cost
6 causation, and thus it is more fair than other methods.
7 Therefore it should be adopted by the Commission.

8
9 While I support appropriately designed "ratcheted"
10 demand charges for certain cost elements, particularly
11 local distribution plant and operations costs, I would
12 urge the Commission to reject the Company's proposed
13 minimum bill provision and instead to implement for
14 Gulf's demand-metered classes an appropriate local
15 facilities demand charge calculated in the same way as
16 that prescribed by this Commission for standby service
17 in Docket No. 850673-EU, Generic Investigation of
18 Standby Rates. The Company's proposal is not
19 appropriately designed in that it may allow non-fuel
20 energy charges and fuel charges to count towards the
21 minimum bill amount based on the customer's
22 contractually specified amount of local distribution
23 capacity. If, as it appears, the provision would allow
24 fuel and non-fuel energy charges to count toward the
25 minimum bill, it sends improper price signals in that

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1 for some range of consumption, the incremental or
2 marginal cost to the customer of additional energy
3 consumption is zero. This is anti-conservation and
4 should not be permitted.

5
6 The Commission should require Gulf to set its General
7 Service (GS, non-demand-metered) rates equal to its
8 Residential Service (RS) rates. Finally, I support
9 time-of-use rates for all customers.

10
11 Q: What is the purpose of cost of service studies?

12
13 A: Cost of service studies analyze the costs of providing
14 electric service to the various classes of customers.
15 They are in turn used by utilities and regulators to
16 establish rates. Fair, just, and reasonable rates are
17 those that track cost most closely. The goal of cost of
18 service studies should thus be to reflect cost-
19 causation, that is, the way in which the utility incurs
20 costs or the specific considerations that utilities make
21 in their internal decision-making processes.

22
23 Exhibit _____ (RSW-1) is a flow chart that shows the
24 steps in cost allocation and ratemaking.

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1 Q: How closely should regulators follow cost of service
2 studies in setting rates?

3
4 A: In the long run, I believe that rates should be set
5 equal to unit costs as indicated by cost studies. In
6 the short run, rates should be set as close to unit
7 costs as is practically possible. For reasons of rate
8 continuity or stability, or to avoid rate shock on
9 specific groups, utilities and regulators may find it
10 desirable in some cases to move toward unit costs
11 gradually.

12
13 To the degree that rates are not set at costs, subsidies
14 exist. They may be inter-class, if classes' rates
15 generate more or less than their allocated revenue
16 responsibility, or they may be intra-class, as occurs
17 when demand charges recover energy-related costs, or
18 vice versa. Subsidies should be avoided to the maximum
19 extent possible. In the long run, they should be
20 avoided altogether.

21
22 Q: Please describe the Equivalent Peaker Cost allocation
23 method.

24

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1 A: This method differs from most other cost of service
2 methods in its treatment of production plant costs. The
3 Equivalent Peaker method classifies all of the utility's
4 actual peaking units as demand-related and classifies,
5 analytically, the utility's intermediate and baseload
6 units into demand-related and energy-related components
7 as follows: the estimated cost of peaking units with
8 capacity equivalent to that of the utility's
9 intermediate and baseload units is classified as
10 demand-related and allocated on the basis of the
11 classes' contributions to the utility's peak demands,
12 the twelve monthly coincident peak demands in Gulf's
13 case. The additional investment in those plants above
14 the cost of equivalent peaking capacity is classified as
15 energy-related and allocated on the basis of the
16 classes' proportionate shares of Gulf's retail energy
17 consumption, measured at the generation level.

18
19 Q: Please explain the rationale that underlies and supports
20 this cost of service methodology.

21
22 A: The Equivalent Peaker method recognizes that electric
23 utilities build different types of generating plants for
24 different reasons. Peaking units are built to serve a
25 given level of KW demand when that demand is not

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1 expected to be of long duration. Baseload units are
2 usually built to serve a given level of KW demand when
3 there is also a substantial KWH energy load to be
4 served. In some cases, baseload units are constructed
5 to obtain energy cost savings even when the utility has
6 adequate capacity to meet its peak demands.

7
8 More specifically, the EPC method tracks utility
9 generation expansion practices, which generally consist
10 of two phases. First, the utility identifies a need for
11 additional capacity, and the timing of that need, by
12 analyzing its reliability criteria. These may include
13 reserve margin, loss of load probability (LOLP), loss of
14 load hours (LOLH), or expected unserved energy (EUE).
15 The utility will plan to add capacity when its projected
16 peak demands cause these criteria to violate established
17 critical values. Second, after a need for additional
18 capacity is identified, an economic analysis is done to
19 determine the least-cost generation expansion plan,
20 i.e., what type of capacity to add, based on the
21 utility's projected energy loads.

22
23 The EPC method recognizes that the additional production
24 plant costs incurred by electric utilities above the
25 cost of peaking units -- e.g., the additional cost of a

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1 baseload coal unit above the cost of gas or oil fired
2 combustion turbines -- are incurred because the KWH
3 energy loads of the utility's customers are sufficient
4 to justify the additional initial capital expense.
5

6 In other words, if the utility were building generating
7 plant only to serve a brief peak demand, it would build
8 or buy the least expensive peaking units available.
9 However, since the utility has to serve a significant
10 energy or KWH load, it is economically sound for it to
11 build baseload generating units that use relatively
12 inexpensive fuel, such as coal. The fuel cost savings
13 realized because the plant serves a broad energy load
14 are sufficient to justify the additional plant costs.
15 Thus, these additional plant costs are properly
16 classified as energy-related and allocated to rate
17 classes according to their proportionate shares of KWH
18 consumption.
19

20 Only the cost of equivalent peaking capacity, plus the
21 cost of the utility's actual peaking units, is properly
22 classified as demand-related. These demand-related
23 production plant costs are allocated to rate classes
24 based on their contributions to the utility's peak
25 demands.

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1

2 Q: Please explain the difference between the Equivalent
3 Peaker method and the 12 CP and 1/13th Weighted Average
4 Demand (12 CP and 1/13th) method.

5

6 A: The two methods differ in their treatment of production
7 plant costs. The Equivalent Peaker method classifies as
8 demand-related only the estimated cost to build peaking
9 units with capacity equivalent to that of the utility's
10 total generating plant. These demand-related costs are
11 allocated in proportion to the classes' proportionate
12 shares of system coincident peak demands, the twelve
13 monthly peaks in Gulf's case. Recognizing and tracking
14 the prudent system planning practice of determining,
15 based on energy loads to be served, what type of unit is
16 most economic to build after a need for additional
17 capacity to satisfy reliability criteria is
18 established, the EPC method classifies the remaining
19 costs above the estimated cost of equivalent peaking
20 capacity as energy-related. These energy-related costs
21 are allocated to the classes according to their
22 proportions of total jurisdictional energy consumption
23 at the generation level, excluding plant and company
24 use.

25

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1 The 12 CP and 1/13th method, on the other hand,
2 classifies 92.31 percent (12/13ths) of production plant
3 as demand-related and 7.69 percent (1/13th) as energy-
4 related. This is a judgmental approach that attempts to
5 recognize that both peak demands and energy requirements
6 are important in determining total production plant
7 costs. In my opinion, the EPC method is clearly
8 superior to the judgmental 12 CP and 1/13th method
9 because of its analytical approach to measuring the cost
10 effects of both peak demands and energy requirements.

11
12 Q: How is this different from the cost allocation methods
13 that have historically been used by the Florida Public
14 Service Commission?

15
16 A: Basically, the EPC method classifies production plant
17 costs into demand-related and energy-related components
18 using an analytical approach grounded in the system
19 planning considerations that drive the utility's plant
20 investment decisions, as compared to the various
21 judgmental approaches followed by the PSC in most cases
22 in the past. As described above, the first step is to
23 estimate the cost of building peaking units of
24 equivalent generating capacity to that of the utility's
25 intermediate and baseload units. This estimated cost

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1 of peaking units is classified as demand-related and
2 allocated according to the classes' proportionate shares
3 of significant peak demands. The additional amount
4 invested in the utility's generating plants is
5 classified as energy-related and allocated according to
6 the classes' proportionate shares of energy consumption,
7 measured at the generation level.

8
9 The Public Service Commission has historically used a
10 variety of cost allocation methodologies, ranging from
11 heavily demand-weighted methods all the way to full
12 implementation of the Equivalent Peaker method. To the
13 best of my knowledge, through most of the 1970s, the
14 Commission relied on cost allocation studies using a
15 peak-and-average demand approach; these studies
16 allocated production plant costs to the rate classes
17 according to their contributions to the utility's
18 jurisdictional peak demand and jurisdictional average
19 demand. These methods generally resulted in allocations
20 weighted about two-thirds to peak demand responsibility
21 and one-third to energy or average demand. (Because
22 average demand is simply total energy consumption
23 divided by the number of hours in the year, the
24 allocation factors calculated using either class average
25 demand or class energy consumption are identical.)

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1
2 In the late 1970s and early 1980s, the Commission
3 generally used a more heavily demand-weighted method,
4 the 12 CP and 1/13th weighted average demand method. By
5 this method, 12/13ths (92.31 percent) of production
6 plant costs were classified as demand-related and
7 allocated to rate classes according to their percentage
8 shares of the utility's twelve monthly jurisdictional
9 peak demands. The remaining 1/13th (7.69 percent) was
10 classified as energy-related and allocated to the
11 classes according to their percentage shares of
12 jurisdictional energy consumption.

13
14 By 1983, the Commission had begun to re-think its move
15 toward demand-weighted cost allocation methods. At
16 least three of the state's four large investor-owned
17 utilities also proposed and supported cost of service
18 methods that incorporated heavier weighting of class
19 energy consumption in allocating production plant costs.
20 In the so-called "St. Lucie II Mini-Rate Case" of
21 Florida Power & Light Company, the second phase of
22 Docket No. 820097-EI, the Commission classified the
23 fixed revenue requirements of FPL's newest nuclear
24 generating unit into an energy-related component, equal
25 to the annual fuel expense savings that the plant was

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1 projected to provide, and a demand-related component
2 equal to the balance. By this approach, \$179,000,000
3 (75 percent) of the plant's revenue requirements was
4 classified as energy-related and allocated to the
5 classes on the basis of their energy consumption, while
6 the remaining \$58,816,000 (25 percent) was allocated so
7 as to move the classes closer to parity in rate of
8 return. In FPL's next (and most recent) general rate
9 case, Docket No. 830465-EI, the Commission again
10 addressed the energy-relatedness of the Company's
11 investment in St. Lucie II. This time, the Commission
12 classified St. Lucie II by an equivalent peaker
13 approach, with the result that 78 percent of the plant
14 was classified as energy-related and 22 percent was
15 classified as demand-related. In its Order No. 13537,
16 the Commission went on to note its intent to consider
17 classifying FPL's three other nuclear generating units
18 by the same equivalent peaker approach in future rate
19 cases. Order No. 13537 at 60.

20
21 In Tampa Electric Company's 1983 general rate case,
22 Docket No. 830012-EI, the Company proposed a cost method
23 that classified a significant portion of the Company's
24 CWIP investment in its Big Bend 4 baseload generating
25 unit, then under construction, as energy-related. The

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1 Commission adopted this proposal, with the overall
2 result that significantly more of the Company's
3 production plant revenue requirements was classified as
4 energy-related and allocated to the classes on the basis
5 of their energy use than would have been so allocated
6 using the 12 CP and 1/13th approach.

7
8 In Tampa Electric's 1985 general rate case, Docket No.
9 850050-EI, several cost studies were put on the table:
10 (1) a pure peak demand (7 CP) study sponsored by
11 industrial intervenors, which would have allocated 100
12 percent of production plant costs on the basis of the
13 classes' peak demand responsibility; (2) the Company's
14 study, which utilized a 12 CP and 1/13th approach with
15 certain pollution control and fuel handling equipment
16 classified as energy-related, resulting in an overall
17 classification of about 34 percent of production plant
18 as energy-related and 66 percent demand-related; (3) an
19 EPC study, which classified about 75 percent of
20 production plant as energy-related and 25 percent as
21 demand-related; and (4) a production stacking method
22 that classified about 79 percent as energy-related and
23 21 percent as demand-related. The Commission adopted
24 the Equivalent Peaker Cost study as its primary guide to
25 class cost allocation and rate design.

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1

2 Q: Are you sponsoring any cost of service studies into
3 evidence in this case?

4

5 A: Yes, at this time I am sponsoring into evidence an EPC
6 study prepared by Gulf's Witness Michael T. O'Sheasy in
7 response to Interrogatory No. 1, Staff's First Set, and
8 a so-called "Refined" EPC study prepared by Mr. O'Sheasy
9 in response to Interrogatory No. 2, Staff's First Set.
10 These are identified as one document, Exhibit _____
11 (RSW-2). Additionally, I intend to sponsor enhanced,
12 revised versions of these two studies into evidence as
13 soon as possible. The revisions, which improve the
14 studies but which should not produce dramatic changes in
15 their results, are addressed later in my testimony.

16

17 Q: Please describe the results of the Basic Equivalent
18 Peaker Cost method for Gulf Power Company, and compare
19 them to the 12 CP and 1/13th Weighted Average Demand
20 method shown in MFR Schedule E-1.

21

22 A: Exhibit _____ (RSW-3), consisting of 4 pages, presents
23 a comparison of net operating income and class rates of
24 return at present rates for the 12 CP and 1/13th
25 Weighted Average Demand method, the basic EPC method,

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1 and the Refined Equivalent Peaker Cost method, which is
2 discussed later in my testimony. To summarize briefly,
3 this side-by-side comparison shows that the 12 CP and
4 1/13th method allocates more costs to the RS, GS, and SS
5 rate classes, as reflected by their lower rates of
6 return and lower NOI at present rates, and less to the
7 other classes than the Basic EPC method. For the RS,
8 GS, PXT, and OS classes, the Refined EPC yields results
9 between those of the 12 CP and 1/13th method and the
10 Basic EPC method. However, the GSD class is allocated
11 more cost responsibility, reflected by less NOI and a
12 lower rate of return, using the Refined EPC than under
13 either of the other studies, while the LP/LPT, OS-III,
14 and SS classes are allocated less cost responsibility by
15 the Refined EPC study than under either of the other
16 studies. While these results are somewhat counter-
17 intuitive, they appear to result from different
18 relationships between demands in the 12 monthly
19 coincident peaks and those in the company's 1,430
20 highest-demand hours.

21
22 Q: How would fuel expense be treated in ratemaking using
23 these cost of service principles?
24

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1 A: The EPC method does not create a need to alter the
2 Commission's current average-cost-based ratemaking
3 treatment of fuel expense.

4
5 Q: The Equivalent Peaker Cost method would shift some
6 production plant cost responsibility away from low-load
7 factor customers and classes and toward high-load factor
8 customers and classes, would it not?

9
10 A: Yes.

11
12 Q: Yet you are not advocating any accompanying change in
13 the Commission's ratemaking procedure for fuel cost
14 recovery, is that correct?

15
16 A: Yes.

17
18 Q: Why not?

19
20 A: Because no such change in fuel cost recovery is
21 necessary. The Equivalent Peaker method actually moves
22 the overall relationship between production plant cost
23 allocation, fuel cost allocation, and fuel cost recovery
24 toward a matched, equitable relationship.

25

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1 A fair apportionment of baseload plant costs and
2 baseload-generated energy, which is less expensive than
3 peaker-generated energy, would be one by which each
4 class's share of baseload plant cost responsibility--
5 or baseload plant paid for -- would approximate the
6 share of inexpensive baseload energy received at the
7 baseload fuel cost. Since average-cost pricing of fuel
8 implies that each class gets a share of baseload energy
9 proportional to its share of total energy consumption,
10 we need only look at each class's share of total energy
11 use to identify how much baseload energy it received at
12 the baseload price. This is particularly obvious in
13 Gulf's case, since 99.8 percent of Gulf's total energy
14 is generated from coal (1990 projected).

15
16 Exhibit ____ (RSW-4) shows that the residential (RS)
17 class should receive in 1989 about 44 percent of the
18 Company's baseload coal-fired electricity. By the EPC
19 method, residential customers would pay for about 48
20 percent of Gulf's baseload plants. By the Refined EPC
21 method, they would pay for nearly 51 percent, and by the
22 12 CP and 1/13th method, they would pay for nearly 53
23 percent. On the other hand, while Gulf's LP and LPT
24 rate classes should receive about 19 percent of the
25 Company's baseload coal-fired energy, by the 12 CP &

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1 1/13th method, they would pay for only 15.56 percent of
2 the baseload plants, and by the Refined EPC method, they
3 would pay for even less, 15.49 percent. By the basic
4 EPC method, however, they would pay for 17.25 percent.
5 In summary, the closest match between baseload plant
6 cost responsibility and baseload fuel received is
7 achieved by the basic Equivalent Peaker method. This
8 holds true across all three cost studies for all classes
9 except the GSD class, for which the closest match is
10 provided by the Refined EPC study.

11
12 Q: Doesn't your position really reduce to a simple equity
13 argument, that those who use or benefit from baseload
14 plants should pay for them?

15
16 A: No. Although this is a sound argument, it is not the
17 foundation for my position. My position is based on the
18 "cost-causer-pays" principle rather than on a "benefits
19 received" principle. If I desired only to promote
20 simple economic equity, I would advocate simply
21 allocating the full cost of baseload units on energy,
22 because that's the only way of getting the baseload
23 plant cost responsibility to match up with the fuel
24 savings benefits. In contrast to this simple equity
25 approach, the EPC method recognizes that all customers

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1 and classes do contribute to the need to build capacity
2 necessary to serve peak demands, and it allocates the
3 cost of peaking capacity to them accordingly. Although
4 the EPC method is frequently attacked for allegedly
5 shifting cost responsibility onto industrial and
6 commercial classes, applying the EPC method could in
7 fact reduce the rates of industrial and commercial
8 customer classes in cases where a utility's industrial
9 rates had historically been set high in order to hold
10 down residential rates (and, of course, in cases where
11 applying the EPC method to the classes' usage
12 characteristics produces such results).

13
14 Additionally, it is because of the "cost-causer-pays"
15 principle -- i.e., because it is appropriate to
16 recognize the role of peak demands in causing the
17 utility to incur some production plant costs, and
18 because baseload units do serve to meet peak demands--
19 that I find it acceptable to live with the "fuel in-
20 equity" or "fuel mis-match" that remains even using the
21 Equivalent Peaker method.

22
23 Q: Do you believe that the Equivalent Peaker method sends
24 an appropriate price signal relative to the long run

DIRECT TESTIMONY OF ROBERT SCHEFFEL WRIGHT

1 marginal or incremental plant costs associated with
2 serving off-peak load?

3
4 A: Yes. I believe that, because of the way utilities
5 determine what type of plant to build, and therefore the
6 cost of additional generating plant, there may well be
7 a long run marginal generating plant cost of off-peak
8 energy use. This would be the additional cost that a
9 utility would incur to build a baseload plant to take
10 advantage of fuel savings available from running the
11 plant in off-peak as well as on-peak periods. As
12 utilities plan, all KWH loads are considered in
13 determining what type of plant is to be built. In some
14 cases, utilities have even found it economically
15 desirable to build a baseload coal plant to obtain
16 energy cost savings in serving broad on-peak and off-
17 peak loads, even when no additional capacity was
18 required for reliability purposes. Rates based on an
19 Equivalent Peaker Cost method will embody an appropriate
20 reflection of this cost. (These rates will not equal
21 the actual incremental cost of new baseload plant above
22 the cost of new peaking plant, which could be \$.015/KWH
23 to \$.035/KWH, because the actual rates will be based on
24 embedded costs. These rates will, however, provide an

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1 appropriate price signal reflecting the potential real
2 incremental cost of off-peak use.)
3

4 Q: Have you reviewed the so-called Refined Equivalent
5 Peaker Cost (REPC) study filed by Gulf Power in response
6 to the Commission Staff's Interrogatory No. 2?
7

8 A: Yes.
9

10 Q: Do you believe that the Refined EPC study is superior to
11 the basic EPC study method that you have described and
12 supported above?
13

14 A: No, I do not.
15

16 Q: Please explain.
17

18 A: The Refined Equivalent Peaker method closely follows the
19 basic EPC method except that using the Refined EPC
20 method, the energy-related component of production plant
21 rate base is allocated to the classes according to their
22 shares of energy consumption in the highest-demand hours
23 under the utility's load duration curve. The number of
24 hours is determined according to a break-even cost
25 analysis between building a peaker and building a

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1 baseload unit. While this approach has some appeal, I
2 cannot give the method my full support for the following
3 reasons:

4
5 1. It does not track utilities' actual generation
6 expansion planning processes. Specifically, it
7 ignores the utility's total energy loads which are
8 included as an input to the economic analysis phase
9 of the generation expansion planning process.

10
11 2. It does not recognize potential long run
12 marginal or incremental plant costs of off-peak
13 energy use.

14
15 3. It results in a lesser degree of "fuel cost
16 matching", or less fuel equity than the basic EPC
17 study. This is particularly pronounced in the case
18 of Gulf Power Company, because some 99.8 percent of
19 Gulf's energy sales are generated from coal-fired
20 generating plants. As shown in Exhibit _____ (RSW-
21 4), applying the Refined EPC method would have
22 Gulf's LP/LPT and PXT classes pay for only 23.64
23 percent of the Company's baseload coal plants while
24 receiving 29.87 percent of their generation. On
25 the other hand, using the basic EPC method, these

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1 classes would pay for 26.52 percent of the
2 Company's baseload coal plants while still
3 receiving 29.87 percent of these units' generation.
4

5 4. Using the highest-demand hours under the load
6 duration curve is not appropriate. In the first
7 place, if the unit were expected to dispatch in any
8 number of hours greater than the break-even number
9 of hours, then, by the break-even hypothesis, it
10 would be built, regardless whether these hours were
11 in the high-demand end or the low-demand end of the
12 load duration curve. Secondly, for technical
13 reasons, a utility would almost surely not build a
14 baseload plant to operate only in the highest
15 demand hours of the year. This is because these
16 hours generally fall within daily peak periods, of
17 a few hours per day, and utilities strenuously
18 endeavor to avoid frequent cycling of baseload
19 units in order to avoid wear on boiler components
20 that results from frequent heating and cooling.
21

22 5. Adopting this approach would place the
23 Commission in a clearly and uncomfortably
24 inconsistent position with respect to production
25 plant cost allocation and the pricing of

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1 cogeneration power purchased by utilities. If the
2 Commission determines that all production plant
3 costs are attributable to the highest 1,430 hours
4 (or 1,500 hours or any other number of hours) under
5 the load duration curve, then consistency would
6 dictate that Qualifying Facilities should receive
7 the full baseload revenue requirement if they
8 generate for the same period. I do not believe
9 that this would be appropriate, because QFs should
10 be paid baseload revenue requirements only for
11 providing baseload-type service, and I most
12 strongly doubt that either this Commission or
13 Florida's electric utilities would support such a
14 proposal.

15
16 Q: Does the Refined EPC method represent a reasonable
17 compromise between the basic EPC method and the 12 CP
18 and 1/13th Weighted Average Demand method supported by
19 the Company?

20
21 A: It may, but only if one is looking for a compromise.
22 The Refined EPC produces results that generally lie
23 within or not far outside the range defined by the
24 results of the basic EPC method and the 12 CP and 1/13th
25 Weighted Average Demand method. However, as I

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1 discussed earlier, I believe the Basic EPC is superior
2 to the Refined EPC (1) because it more closely tracks
3 actual generation expansion planning considerations, and
4 (2) because it more closely matches baseload plant cost
5 responsibility with the inexpensive coal-fired power
6 which predominates Gulf's actual energy production.
7 Where, as here, an analytically correct approach is
8 available, compromises are inappropriate.

9
10 Additionally, while compromises may represent acceptable
11 means of smoothing transitions from one cost of service
12 methodology to a better one, this function is probably
13 fulfilled at least as well by the Commission's
14 traditional "transition rules of thumb" that limit the
15 increases that any class can receive relative to other
16 classes.

17
18 Q: If the Commission determines that using a Refined EPC
19 approach is appropriate in this case, should any
20 modifications be made to the study shown in your Exhibit
21 _____ (RSW-2)?

22
23 A: Yes. If the Commission determines that a Refined EPC
24 approach should be used to guide cost allocation in this
25 case, then the Commission should at least require the

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1 use of a study that uses the classes' relative shares of
2 energy consumption in the Company's actual on-peak
3 hours, not the energy use in the highest-demand hours
4 under the load duration curve, to allocate the energy-
5 related component of production plant. This would at
6 least tend to capture some of the effects that off-peak
7 energy consumption has on the Company's investment
8 decisions and also to reflect the fact that utilities
9 would not build baseload plants for cycling duty only
10 during peak demand hours.

11
12 Q: What modifications or corrections need to be made to the
13 EPC and REPC studies filed by the Company in response to
14 Staff's Interrogatories No. 1 and No. 2?

15
16 A: Not all primary voltage conductor, subtransmission
17 voltage conductor, and transmission voltage conductor
18 serve common functions. Some function as dedicated
19 facilities. Yet, they are allocated on the basis of all
20 classes' NCPs. The company has allocated all of Account
21 369 - Services, which includes secondary service drops,
22 to secondary voltage-level customers. To be consistent,
23 the company should estimate the rate base value of
24 primary and higher voltage-level conductor that
25 functions as dedicated distribution facilities, or as

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1 higher voltage service drops, and directly assign these
2 estimated amounts to the classes that include the
3 customers who are served by these facilities.

4
5 Another important revision is that fuel inventory
6 should be classified as energy-related; the Company's
7 study has classified fuel inventory as demand-related.
8 The re-classification of fuel inventory is not a feature
9 unique to the Equivalent Peaker Cost method; this is a
10 correction that should be made even if the Commission
11 were to adopt the 12 CP and 1/13th Weighted Average
12 Demand method or any other method, simply because fuel
13 is energy-related and allowable fuel inventory is a
14 function of projected generation.

15
16 Q: In your opinion, is there a generic problem with the
17 cost of service methods that allocate most or all
18 production plant costs on the basis of peak demands?

19
20 A. Yes. The problem is that peak demand responsibility
21 methods assume that all production plant costs are
22 incurred to serve peak demand. While it is true that
23 all plant has the capacity to serve instantaneous peak
24 demands in addition to energy loads, allocating all
25 costs on the basis of class peak demands simply ignores

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1 the fact that plant costs are incurred not only in
2 consideration of meeting peak demands but also because
3 of the energy loads to be served. Peak demands
4 determine the timing and amount of capacity additions;
5 energy requirements determine the type, and therefore
6 the cost, of capacity to be added. Energy requirements
7 can even effect the timing of a baseload plant
8 addition: by yielding fuel cost savings realized by
9 displacing existing oil-fired capacity, a utility may
10 find it economic to add a baseload coal unit several
11 years before its capacity is needed for reliability
12 purposes. In such a case, it would be technically
13 correct to classify all of that plant's investment as
14 energy-related for the period before its capacity was
15 actually needed for reliability.

16
17 Q: Why is the Basic Equivalent Peaker Cost method superior
18 to the other methods proposed in this case?

19
20 A: As I stated at the outset of my testimony, the purpose
21 of cost of service analyses is to allocate costs to the
22 various customer classes according to the way in which
23 the utility incurs them, or according to the utility's
24 considerations in incurring costs. This in turn enables
25 utilities and regulators to set rates in accordance with

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1 how the underlying costs were incurred. For production
2 plant costs, the EPC method more accurately tracks and
3 reflects the utility's own decision-making processes
4 than any other study in this case. It comes closer than
5 any other to accurately reflecting the utility's
6 considerations (1) in adding capacity to meet peak
7 demands, and subsequently (2) in determining what type
8 of capacity to add, and therefore how much it will
9 spend.

10
11 Q. Mr. Wright, do you support time of use rates for all
12 customers?

13
14 A: Yes. I think that everyone familiar with the subject
15 recognizes that costs vary according to time of day, and
16 perhaps the time of year, when electricity is generated
17 and consumed. I believe that time of use rates can be
18 designed that more accurately reflect cost of service
19 than do standard or non-time-differentiated rates.
20 Because implementing rates that accurately reflect costs
21 should be the goal of ratemaking, I support time of use
22 rates.

23
24 Q: Please describe the implications of the Equivalent
25 Peaker Cost method for time of use rate design.

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1

2 A: For ratemaking purposes, I would recommend that the non-
3 fuel energy charge in both the on-peak and off-peak
4 periods be set equal to the energy unit cost for each
5 class. This would include the cost of production plant
6 classified as energy-related plus energy-related
7 operations and maintenance expenses. If it were
8 possible to directly assign the non-fuel variable
9 operations and maintenance expenses associated with
10 peaking units to the on-peak energy charge, that would
11 be desirable. Additionally, to the degree that true
12 differences between on-peak and off-peak variable
13 production operation and maintenance expenses can be
14 identified and calculated, it would be desirable to
15 assign them to the on-peak and off-peak energy charges
16 accordingly. However, I believe that these refinements
17 are probably so small as to be non-essential, if indeed
18 they are measurable at all. The maximum demand charge,
19 applicable to the customer's highest measured demand in
20 the current month or a preceding "ratchet period" of one
21 to two years, regardless whether it occurred on-peak or
22 off-peak, would be an amount sufficient to recover the
23 cost of local distribution facilities, including O&M
24 costs, plus possibly some component of non-local
25 distribution costs, e.g., substations. The on-peak

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1 demand charge would be set to recover the revenue
2 requirement for demand-related production and
3 transmission costs, plus any distribution costs not
4 recovered through the maximum demand charge.
5 Appropriate time-of-use rates should also include a
6 cost-based customer charge and time-differentiated fuel
7 charges.

8
9 Because residential and general service, non-demand
10 customers do not pay demand charges, their demand-
11 related revenue requirements would be recovered through
12 the on-peak non-fuel energy charge for these classes.
13 The customer charge would be the same as that for non-
14 TOU members of the same class, adjusted to reflect
15 higher costs of metering and billing, as appropriate.

16
17 Q: In your opinion, would the higher metering costs
18 associated with time-of-use rates be cost-effective?

19
20 A: Possibly. The evidence with which I am familiar seems
21 to indicate that for relatively slight differentials
22 between on-peak and off-peak rates, the effects on peak
23 demand reduction are correspondingly slight. On the
24 other hand, because time-differentiating meters are
25 relatively inexpensive, no more than \$200 for watt-

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1 hour meters which would be used for the residential and
2 small commercial classes where the effects of time-of-
3 use rates would be the least, it would only take a
4 reduction of one-half to two-thirds of a diversified kW
5 per customer to make the investment cost-effective.
6

7 Q: How should rates be set for Gulf's General Service (GS)
8 rate class?
9

10 A: The GS rates should be set equal to the Company's RS
11 rates. I believe that Gulf's GS rates got off the
12 proper track several years ago due to problems with load
13 research estimating procedures, and it is past time to
14 rectify the inequitable situation that presently exists.
15 Gulf itself proposed setting the RS and GS rates equal
16 in its 1984 general rate base.
17

18 Cost of service studies almost invariably show that it
19 costs no more, and frequently less, to serve the GS
20 class than it costs to serve the RS class, on a unit
21 cost basis. For reasons of administrative efficiency,
22 the Commission has wisely supported a policy of setting
23 the GS and RS rates equal for other utilities in the
24 state rather than attempting to set the GS rates at unit
25 cost.

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1

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6

7

Q: Have you reviewed the minimum bill provision proposed by Gulf in its rate schedules?

8

9

10

A: Yes, I have.

11

12

Q: Do you believe that this proposal is sound?

13

14

A: No.

15

16

Q: Please explain.

17

18

A: By the language proposed by the Company in its response to Interrogatory No. 48, Staff's Third Set, the minimum bill provision of Gulf's LP/LPT and PX/PXT tariffs appears to permit non-fuel energy charges and fuel charges to count toward satisfying the customer's minimum bill under some circumstances. This is contrary to the Commission's energy conservation policies in that for some range of consumption, it may send a signal

19

20

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1 to customers that their incremental cost for additional
2 energy consumption is zero. Considering a simplified
3 example, if a customer is faced with a minimum bill of
4 \$5,000, and he is allowed to count all charges,
5 including fuel and non-fuel energy charges, towards the
6 minimum, the real incremental cost to the customer of
7 using the first \$5,000 worth of energy is zero.

8
9 Q: Do you have an alternate proposal?

10
11 A: Yes. I would recommend that the Commission direct Gulf
12 to implement a local facilities or distribution demand
13 charge for all of its demand-metered rate classes
14 calculated in exactly the same way as that prescribed by
15 the Commission for standby customers in Docket No.
16 850673-EU. That charge is based on each class's
17 distribution unit cost, calculated using 100 percent
18 ratcheted billing demand, and is applied to the
19 customer's highest measured demand during the current
20 month or in a specified period preceding the current
21 billing month; the "ratchet period" for standby rates is
22 generally two years.

23
24 This rate design assures that customers pay more

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1 directly the costs of maintaining the distribution plant
2 and capacity necessary to serve their maximum demands.
3

4 Q. Please summarize your testimony.
5

6 A: Despite the thousands of steps and individual
7 calculations involved, cost of service allocation is not
8 conceptually difficult. Utilities and regulators should
9 strive to allocate cost responsibility to the classes so
10 as to track the considerations and decisions that
11 determine how costs are incurred. Of the cost of
12 service allocation methods proposed in this case, the
13 Equivalent Peaker method is the best in this regard: it
14 assigns peak-demand-related production plant costs to
15 classes on the basis of their contributions to peak
16 demands, and it assigns the additional plant costs
17 incurred because of energy loads to be served on the
18 basis of the classes' energy use. In so doing, it
19 reflects cost causation more accurately and more fairly
20 than do the other studies in this case.
21

22 Additionally, it results in a fairer apportionment of
23 the additional costs of building a baseload plant, as
24 opposed to a peaker, in relation to the classes' shares
25 of cheap baseload energy received.

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1
2 Time of use rates for demand-metered classes should be
3 designed to include (1) an appropriate cost-based
4 customer charge, (2) a non-fuel energy charge set equal
5 to the respective class energy unit costs for both on-
6 peak and off-peak energy use, (3) an on-peak demand
7 charge designed to recover each class's demand-related
8 production and bulk transmission revenue responsibility,
9 (4) a maximum demand charge designed to recover the
10 costs of local facilities, plus appropriate non-local
11 distribution facilities, applied to the customer's
12 maximum demand during the past one to two years, and (5)
13 time-differentiated on-peak and off-peak fuel charges.
14 TOU rates for non-demand-metered customers should
15 include (1) a customer charge, (2) an off-peak non-fuel
16 energy charge equal to class energy unit cost, (3) an
17 on-peak non-fuel energy charge equal to the class energy
18 unit cost plus the class's demand-related production,
19 transmission and distribution cost responsibility
20 expressed on a cents-per-on-peak-KWH basis, and (4) time
21 differentiated fuel charges.

22
23 To have rates that more closely track costs yet are
24 administratively efficient and manageable, Gulf's

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1 general service non-demand (GS) rates should be set
2 equal to the company's RS rates.
3

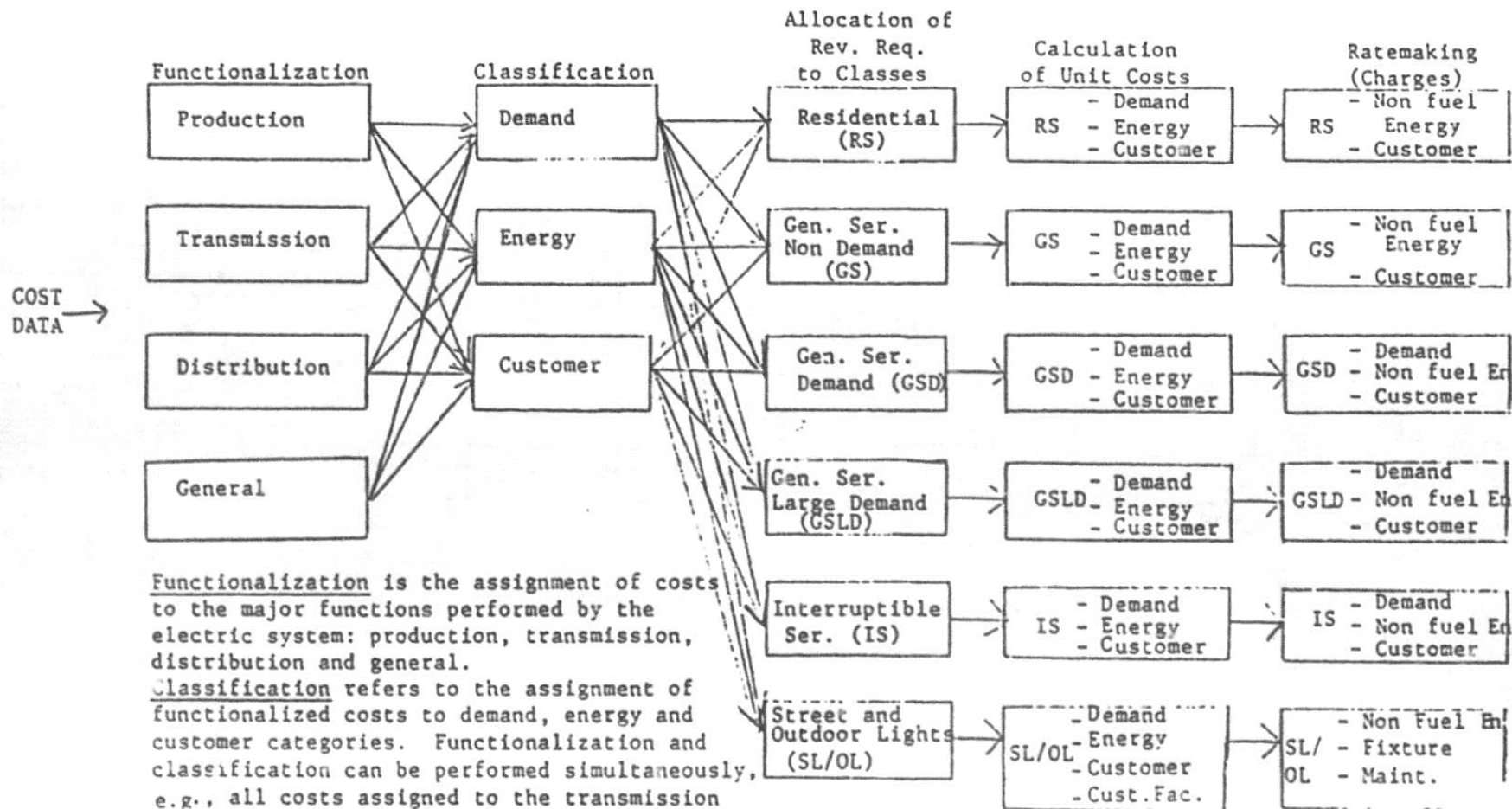
4 The Commission should require Gulf to implement a local
5 facilities demand charge (or distribution demand charge)
6 for its demand-metered classes. This charge should be
7 calculated in the same way as the local facilities
8 charge for standby customers prescribed by this
9 Commission in Docket No 850673-EU.
10

11 Q: Does this conclude your direct testimony?
12

13 A. Yes, it does.
14

15 C:\gulftest

FLOW CHART
ELECTRIC UTILITY COST ANALYSIS AND RATEMAKING



Functionalization is the assignment of costs to the major functions performed by the electric system: production, transmission, distribution and general.

Classification refers to the assignment of functionalized costs to demand, energy and customer categories. Functionalization and classification can be performed simultaneously, e.g., all costs assigned to the transmission function are classified as demand related. The most significant controversy in cost of service is how much production plant is classified as demand related and how much is energy related. In the Allocation step, the classified costs are allocated to rate classes according to appropriate percentage allocators. In the Calculation of Unit Costs, the classified and allocated costs for each class (e.g., demand related costs allocated to the RS class) are divided by the appropriate billing units (kilowatts, kilowatt-hours, or number of customers or bills) to obtain unit costs.

Staff's First Set of Interrogatories
Docket No. 891345-EI
GULF POWER COMPANY
February 13, 1990
Item No. 1
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1. Please prepare a cost of service study that classifies and allocates Gulf Power Company's production plant as described below. (All other items should be treated as in the original cost of service study filed by Michael T. O'Sheasy on December 15, 1989.
 - a. Combustion turbines should be classified entirely as demand-related and allocated to the classes according to their proportionate contributions to Gulf's 12 monthly coincident peaks.
 - b. All of Gulf's remaining generating units should be classified according to their demand-related components and energy-related components as follows:
 - (i.) The demand-related components for each unit should be the amount that it would have cost to build a combustion turbine (CT) or combustion turbines of equivalent capacity in the year in which the unit was constructed. This may be taken directly from company records, if available, or it may be estimated by taking the ratio of the current cost per KW of new CT capacity to the current cost per KW of new unscrubbed baseload coal-fired capacity. Alternatively, a similar ratio may be used, wherein the current costs are deflated, using Handy-Whitman indexes for CTs and unscrubbed baseload coal units, to the in-service date of each given unit. Such adjustments must be fully documented. An additional adjustment may be made to account for the different life expectancies of CTs and baseload units. If so, it must be fully documented and explained.
 - (ii.) The remainder after the demand-related component is subtracted from the total book value of each unit is the energy-related component.
 - c. The sum of the demand-related components thus calculated should be allocated to the classes according to their proportionate shares of Gulf's 12 monthly coincident peaks, at the generation level.

Staff's First Set of Interrogatories
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- d. The sum of the energy-related components thus calculated should be allocated to the classes according to their proportionate shares of total energy consumed, excluding company and plant use, at the generation level.

ANSWER:

The enclosed cost-of-service study is identical to the original cost-of-service study filed by Michael T. O'Sheasy on December 15, 1989 except that (1) Gulf's combustion turbine (C.T.) has been classified as demand related, and (2) their steam units have been split into a demand portion (based upon their equivalent cost if they were a C.T.) while the remainder of the steam units was classified as energy related. Demand and energy allocations were then performed accordingly with the energy allocator being kWh sales at the generator over all hours of 1990. The split results from the enclosed workpaper and is determined as follows:

$$\begin{aligned}\text{Demand \%} &= \frac{\text{Actual C.T. Embedded Cost} + \text{Equivalent C.T. Cost of Steam Units}}{\text{Total Generation Cost}} \\ &= \frac{\$4,150,319 + 346,556.950}{\$778,404,549} = 45\%\end{aligned}$$

The attached cost of service study is provided solely as a response to the Staff's Interrogatory. The method which is most appropriate for Gulf, considering Gulf's load shape and other considerations is the 12-MCP and 1/13 included in the exhibit of Mr. O'Sheasy and supported by his prefiled testimony. This method is the most sound and will continue to provide the stable, consistent price signals which Gulf's customers expect to see. The 12-MCP methodology is a widely used and accepted methodology throughout our industry. The Equivalent Peaker Methodology possesses far too many flaws and unanswered questions to warrant a departure from the 12-MCP methodology.

GULF POWER COMPANY
DEVELOPMENT OF EQUIVALENT PEAKING INVESTMENT
AS OF 12/31/1987

STEAM PRODUCTION (a)	YEAR IN-SERVICE (b)	NAMEPLATE CAPACITY-KW (c)	ACTUAL PER BOOKS			IN-SVC REPLACENT YEAR (g)	ADJUSTED TO REFLECT EQUIVALENT PEAKING CAPACITY				
			ORIGINAL COST (d)	ACCUMULATED DEPRECIATION (e)	NET PLANT (f)		HANDY- WHITMAN YEAR/ CURRENT (h)	DEPREC. RESERVE RATIO (i)	EQUIVALENT INSTALLED COST (j)	ACCUMULATED DEPRECIATION (k)	NET INVESTMENT (l)
Crist 1	1945	22,500	\$ 5,811,452	\$ 2,801,951	\$ 3,009,501	1975	.52	.45	\$ 3,591,900	\$ 1,618,355	\$ 1,975,545
Crist 2	1949	22,500	6,057,112	2,801,951	3,255,161	1979	.70	.31	4,835,250	1,498,928	3,336,322
Crist 3	1952	30,000	8,524,541	4,113,502	4,411,039	1982	.88	.20	8,104,800	1,620,360	6,483,840
Crist 4	1959	75,000	35,080,363	14,248,217	20,832,146	1959	.26	1.00	5,986,500	5,986,500	0
Crist 5	1961	75,000	34,166,735	13,115,514	21,051,221	1961	.24	.85	5,526,000	5,249,700	276,300
Crist 6	1970	320,000	78,986,418	29,152,210	49,834,208	1970	.36	.63	35,366,400	22,280,832	13,085,568
Crist 7	1973	500,000	126,116,402	47,037,002	79,079,400	1973	.39	.52	59,865,000	31,129,800	28,735,200
Scholz 1	1953	40,000	13,856,688	8,894,955	4,961,733	1983	.90	.16	11,052,000	1,768,320	9,283,680
Scholz 2	1953	40,000	13,081,372	8,376,803	4,704,569	1983	.90	.16	11,052,000	1,768,320	9,283,680
Smith 1	1965	125,000	42,558,342	20,719,652	21,838,690	1965	.28	.81	10,745,000	8,703,450	2,041,550
Smith 2	1967	180,000	38,321,187	17,098,983	21,222,204	1967	.31	.74	17,130,600	12,676,644	4,453,956
Daniel 1	1977	250,000	89,206,825	30,623,952	58,582,873	1977	.62	.38	47,585,000	18,082,300	29,502,700
Daniel 2	1981	250,000	103,990,192	24,554,340	79,435,852	1981	.82	.23	62,935,000	14,475,050	48,459,950
Scherer 3	1987	204,500	178,496,601	5,534,788	172,961,813	1987	1.00	.02	62,781,500	1,255,630	61,525,870
TOTAL STEAM		2,134,500	774,254,230	229,073,820	545,180,410				346,556,950	128,112,789	218,444,161

ACTUAL PER BOOKS

ADJUSTED TO REFLECT EQUIVALENT PEAKING CAPACITY

STEAM PRODUCTION (a)	YEAR IN-SERVICE (b)	NAMEPLATE CAPACITY-KW (c)	ORIGINAL COST (d)	ACCUMULATED DEPRECIATION (e)	NET PLANT (f)	IN-SVC REPLACENT YEAR (g)	HANDY- WHITMAN YEAR/ CURRENT (h)	DEPREC. RESERVE RATIO (i)	EQUIVALENT INSTALLED COST (j)	ACCUMULATED DEPRECIATION (k)	NET INVESTMENT (l)
<u>OTHER PRODUCTION (C.I.)</u>											
Smith A	1971	39,400	4,150,319	3,130,460	1,019,859				4,150,319	3,130,460	1,019,859
TOTAL PRODUCTION			778,404,549	232,204,280	546,200,269				350,707,269	131,243,249	219,464,020

Ref. EP Ratio = $\frac{219,464,020}{546,200,269}$ = 40X

NOTE: Common FERC Accounts at the plant have been allocated back to the units.
 Column (j) calculated as current peaker installed cost of \$307/kW x Column (h) x Column (c).
 Column (k) calculated as Column (j) x Column (i).

* Excludes Caryville

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PLANT UTILIZATION BREAK EVEN ANALYSIS

I. C.T. COST (PLANT SMITH):

Installed Cost (Year in Service 1971)	\$ 4,150,319
Installed Cost in 1987 Dollars	\$10,624,166
O&M	\$ 90,456 ¹
Fuel (\$/MMB)	\$ 77.90 ¹
Nameplate KW	39,400 KW

¹ During 1987, Plant Smith C.T. was not run for electrical generation purposes. Therefore, its fuel cost and O&M cost were calculated by Gulf based upon 10-year averaging.

STEAM COST (all Gulf Coal Units):

STEAM PLANT & UNIT (a)	YEAR IN SERVICE (b)	ORIGINAL COST (c)	EFFECTIVE HANDY-WHITMAN FACTOR FOR ESCALATION TO 1987 DOLLARS (d)	REPLACEMENT COST (e)	NAMEPLATE KW (f)	TOTAL PLANT 1987 O&M (g)	TOTAL PLANT FUEL COST (h)	TOTAL PLANT GENERATION MWH (i)	TOTAL PLANT FUEL \$/MWH (j)
Crist 1	1945	\$ 5,811,452	3.9540674	\$ 22,978,873	22,500				
Crist 2	1949	8,057,112	3.0351053	18,383,973	22,500				
Crist 3	1952	8,524,541	2.9790059	25,394,658	30,000				
Crist 4	1959	35,080,363	2.3175838	81,301,680	75,000	23,422,143	104,474,495	5,317,230	\$19.65
Crist 5	1961	34,166,735	2.3135910	79,047,852	75,000				
Crist 6	1970	78,986,418	2.3438809	185,134,754	320,000				
Crist 7	1973	126,116,402	2.1214298	267,547,089	500,000				
Scherer	1987	178,496,601	1.0353768	184,811,234	204,500	2,360,845	14,108,899	451,704	\$31.23
Scholz 1	1953	13,856,688	3.6229821	50,202,532	40,000	4,051,653	11,023,322	672,236	\$16.40
Scholz 2	1953	13,081,372	3.6381231	47,591,841	40,000				
Smith 1	1965	42,558,342	2.6480408	112,698,225	125,000	4,755,114	49,055,253	2,478,654	\$19.79
Smith 2	1967	38,321,187	2.5388663	97,292,370	180,000				
Daniel 1	1977	89,206,825	1.6637655	148,419,237	250,000	7,570,610	59,480,873	2,550,149	\$23.32
Daniel 2	1981	103,990,192	1.2908806	134,238,918	250,000				
TOTAL STEAM		774,254,230		1,455,041,038	2,134,503	42,160,165	238,142,842	11,469,973	\$20.76

NOTE: Column (e) calculated by multiplying column (c) by column (d).

Column (j) calculated by dividing column (h) by column (i).

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II. "BREAK-EVEN" OPERATING HOURS CALCULATION:

- o Assuming 1987 Investment Dollars
- o Annual Fixed Charge Rate = 15.6%

$$\frac{[(1,455,041.036) (-1.156) + 42,160,165 + (.02076) (\text{Hours}) - (10,624,166) (-1.156) + 190,456 + (.0779) (\text{Hours})]}{2,134,500} = 39,400$$

Hours = 1430 hours

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GULF POWER COMPANY
Docket No. 891345-EI
INTERROGATORY 1
"EQUIVALENT PEAKER"

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
PRESENT RATE SUMMARY
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
INVESTMENT													
1	ELECTRIC GROSS PLANT	1,449,231	675,993	40,834	260,762	178,304	83,133	18,366	1,014	1,390	1,275,796	31,783	141,652
2	ACCUMULATED DEPRECIATION	486,593	239,914	17,276	96,316	64,827	30,609	5,211	363	514	455,030	11,612	19,951
3	NET PLANT	962,638	436,079	31,558	172,446	113,477	52,524	13,155	651	876	820,766	20,171	121,701
4	MATERIALS AND SUPPLIES	92,743	42,141	2,745	18,335	13,642	7,009	702	70	104	84,748	2,582	5,413
5	OTHER WORKING CAPITAL	(3,250)	(728)	20	(481)	(464)	(267)	0	0	(3)	(1,922)	(110)	(1,218)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	15,308	7,960	570	3,164	2,053	932	244	12	16	14,951	357	0
8	PLANT HELD FOR FUTURE USE	4,025	2,097	176	793	542	270	40	3	5	3,926	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	8,043	1,118	68	505	398	214	9	2	3	2,317	79	5,647
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(1,156)	(622)	(58)	(213)	(131)	(62)	(14)	0	(1)	(1,101)	(23)	(32)
12	TOTAL ELECTRIC INVESTMENT	1,078,351	488,045	35,079	194,549	129,517	60,620	14,136	738	1,000	923,685	23,155	131,511
REVENUES													
13	REVENUE FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
14	OTHER OPERATING REVENUES	17,353	9,852	1,089	3,238	1,906	782	190	18	31	17,106	247	0
15	REVENUE-NONASSOCIATED SALES	30,081	256	15	115	91	48	2	0	1	528	18	29,535
16	ADJUSTMENTS TO REVENUE	(11,300)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
17	TOTAL ADJUSTED REVENUE	291,548	135,970	15,452	52,992	31,722	14,727	3,791	340	587	255,581	6,432	29,535
EXPENSE													
18	OPERATIONS & MAINTENANCE	121,771	63,553	5,785	22,167	13,829	6,364	1,482	78	135	113,375	2,553	5,823
19	DEPRECIATION	53,335	25,251	1,849	9,949	6,496	2,995	1,006	37	51	47,634	1,134	4,567
20	AMORT. OF INV. TAX CREDIT	(2,347)	(1,083)	(79)	(426)	(278)	(128)	(43)	(2)	(2)	(2,041)	(49)	(257)
21	OTHER AMORTIZATION	255	36	2	16	13	7	0	0	0	74	2	179
22	REAL & PERSONAL PROP. TAX	13,992	6,599	444	2,786	2,012	1,011	124	10	16	13,002	378	612
23	PAYROLL TAX	3,582	1,930	181	658	405	189	46	2	2	3,413	70	99
24	REVENUE TAX	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0
25	OTHER TAXES	11,527	6,101	689	2,399	1,442	674	171	15	26	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(5,200)	(673)	(2,327)	(1,393)	(651)	(169)	(15)	(26)	(11,154)	0	0
27	EXPENSES EXCL. INC. TAX	195,007	98,875	8,527	36,026	22,854	10,553	2,702	132	217	179,856	4,098	11,023
28	OPERATING INCOME	96,541	37,095	6,925	16,966	8,868	4,174	1,089	208	370	75,695	2,334	18,512
29	STATE & FEDERAL INCOME TAX	19,971	6,960	2,103	3,595	1,480	701	207	68	125	15,239	546	4,186
30	INTEREST SYNCHRONIZATION	(158)	(234)	(17)	(93)	(62)	(29)	(7)	0	0	(442)	(116)	0
31	TOTAL INCOME TAXES	19,413	6,726	2,086	3,502	1,418	672	200	68	125	14,797	430	4,186
32	NET OPERATING INCOME	77,128	30,369	4,839	13,464	7,450	3,502	889	140	245	60,898	1,904	14,326
33	RATE OF RETURN	7.15%	6.22%	13.79%	6.92%	5.75%	5.78%	6.29%	18.97%	24.50%	6.59%	8.22%	10.89%

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	TOTAL PRODUCTION PLANT	819,863	322,625	19,719	146,431	115,627	62,145	2,606	553	880	670,586	22,794	126,483
2	RETAIL JURISDICTION												
3	DEMAND		161,011	9,478	62,422	45,834	21,773	304	176	746	301,764		
3	ENERGY		161,614	10,241	84,009	69,793	40,372	2,302	357	134	368,822		
	TRANSMISSION PLANT												
	350-LAND & LAND RIGHTS												
	SUBSTATIONS												
4	LEVEL 2 COMMON	118	56	3	21	16	7	0	0	0	103	4	11
5	LEVEL 3 COMMON	2	2	0	0	0	0	0	0	0	2	0	0
6	TOTAL SUBSTATION LAND	120	58	3	21	16	7	0	0	0	105	4	11
	LINES												
7	LEVEL 2 COMMON	10,016	4,738	279	1,837	1,349	641	9	6	22	8,881	302	833
8	TOTAL ACCOUNT 350	10,136	4,796	282	1,858	1,365	648	9	6	22	8,986	306	844
	352-STRUCTURES												
9	LEVEL 2 COMMON	3,018	1,410	83	547	402	191	3	2	7	2,645	90	283
10	LEVEL 3 COMMON	163	96	6	37	17	7	0	0	0	163	0	0
11	TOTAL ACCOUNT 352	3,181	1,506	89	584	419	198	3	2	7	2,808	90	283
277.	353-STATION EQUIPMENT												
12	LEVEL 2 CUSTOMER SUB	125	0	0	0	125	0	0	0	0	125	0	0
13	LEVEL 2 COMMON	42,632	19,737	1,162	7,651	5,618	2,669	37	24	91	36,989	1,257	4,386
14	LEVEL 3 COMMON	2,205	1,298	76	502	231	93	2	2	1	2,205	0	0
15	TOTAL ACCOUNT 353	44,962	21,035	1,238	8,153	5,974	2,762	37	26	92	39,319	1,257	4,386
	354-TOWERS AND FIXTURES												
16	LEVEL 2 COMMON	23,912	11,125	655	4,314	3,167	1,505	21	14	52	20,853	709	2,350
	355-POLES AND FIXTURES												
17	LEVEL 2 COMMON	20,705	9,633	567	3,735	2,743	1,303	18	12	45	18,056	614	2,035
	356-OVERHEAD CONDUCTORS												
18	LEVEL 2 COMMON	23,258	10,823	637	4,195	3,081	1,463	20	13	50	20,282	687	2,287
	358-UNDERGROUND CONDUCTORS												
19	LEVEL 2 COMMON	8,921	4,603	271	1,785	1,310	623	9	6	21	8,628	293	0
	359-ROADS AND TRAILS												
20	LEVEL 2 COMMON	56	26	2	10	7	3	0	0	0	48	2	6
21	TOTAL TRANS. PLANT	135,131	63,547	3,741	24,634	18,066	8,505	119	79	289	118,500	3,960	12,191

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
DISTRIBUTION PLANT													
360-SUBSTATION LAND													
22	LEVEL 3 CUST. SUB	33	0	0	0	5	0	0	0	0	5	28	0
23	LEVEL 3 COMMON	782	460	27	178	82	33	1	1	0	782	0	0
24	LEVEL 4 COMMON	351	206	15	85	42	0	3	0	0	351	0	0
25	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0	0	0	0	0	0
26	LEVEL 5 COMMON	1	1	0	0	0	0	0	0	0	1	0	0
27	TOTAL ACCOUNT 360	1,167	667	42	263	129	33	4	1	0	1,139	28	0
361-STRUCTURES													
28	LEVEL 3 CUST. SUB	1,261	0	0	127	518	205	0	0	0	850	411	0
29	LEVEL 3 COMMON	7,012	4,122	243	1,598	736	297	8	5	3	7,012	0	0
30	LEVEL 4 CUST. SUB	1	0	0	0	1	0	0	0	0	1	0	0
31	LEVEL 4 COMMON	138	82	6	33	16	0	1	0	0	138	0	0
32	LEVEL 5 CUST. SUB	17	0	0	0	17	0	0	0	0	17	0	0
33	TOTAL ACCOUNT 361	8,429	4,204	249	1,758	1,288	502	9	5	3	8,018	411	0
362-STATION EQUIPMENT													
34	LEVEL 2 CUST. SUB	8	0	0	0	0	0	0	0	0	0	8	0
35	LEVEL 2 COMMON	516	266	16	103	76	36	1	0	1	499	17	0
36	LEVEL 3 CUST. SUB	10,801	0	0	521	4,295	3,527	0	0	0	8,343	2,458	0
37	LEVEL 3 COMMON	62,887	36,906	2,177	14,327	6,599	2,660	70	45	23	62,887	0	0
38	LEVEL 4 CUST. SUB	95	0	0	0	95	0	0	0	0	95	0	0
39	LEVEL 4 COMMON	1,333	783	57	322	158	0	10	2	1	1,333	0	0
40	LEVEL 5 CUST. SUB	54	0	0	0	54	0	0	0	0	54	0	0
41	TOTAL ACCOUNT 362	75,694	38,035	2,250	15,273	11,277	6,223	81	47	25	73,211	2,483	0
364-POLES AND FIXTURES													
42	LEVEL 4 COMMON	51,325	30,173	2,189	12,389	6,079	0	401	59	35	51,325	0	0
43	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	(0)	0	0
44	TOTAL ACCOUNT 364	51,325	30,173	2,189	12,389	6,079	0	401	59	35	51,325	0	0
365-OVERHEAD CONDUCTORS													
45	LEVEL 4 COMMON	53,298	31,333	2,273	12,865	6,313	0	416	62	36	53,298	0	0
46	LEVEL 5 CUSTOMER	10,455	9,148	793	381	3	0	130	0	0	10,455	0	0
47	TOTAL ACCOUNT 365	63,753	40,481	3,066	13,246	6,316	0	546	62	36	63,753	0	0
366-UNDERGROUND CONDUIT													
48	LEVEL 4 COMMON	1,078	634	46	260	128	0	8	1	1	1,078	0	0
49	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
50	TOTAL ACCOUNT 366	1,078	634	46	260	128	0	8	1	1	1,078	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
51	367-UNDERGROUND COND. & DEV.												
52	LEVEL 4 COMMON	20,414	11,999	871	4,928	2,418	0	160	24	14	20,414	0	0
53	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
53	TOTAL ACCOUNT 367	20,414	11,999	871	4,928	2,418	0	160	24	14	20,414	0	0
54	368-LINE TRANSFORMERS												
55	LEVEL 5 COMMON	87,827	55,686	4,040	22,729	4,522	0	740	110	0	87,827	0	0
56	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
56	TOTAL ACCOUNT 368	87,827	55,686	4,040	22,729	4,522	0	740	110	0	87,827	0	0
57	369-SERVICES												
58	HOUSE POWER BOXES	9,226	9,226	0	0	0	0	0	0	0	9,226	0	0
59	OTHER SERVICES	34,679	30,724	2,663	1,280	12	0	0	0	0	34,679	0	0
59	TOTAL ACCOUNT 369	43,905	39,950	2,663	1,280	12	0	0	0	0	43,905	0	0
60	370-METERS	20,270	9,851	4,484	5,708	207	20	0	0	0	20,270	0	0
61	373-STREET LIGHTING	12,280	0	0	0	0	0	12,280	0	0	12,280	0	0
62	TOTAL DIST. PLANT	306,142	231,680	19,900	77,834	32,376	6,778	14,229	309	114	333,220	2,922	0
63	DEMAND	299,232	172,731	11,960	70,465	32,154	6,758	1,819	309	114	296,310	2,922	0
64	CUSTOMER	86,910	58,949	7,940	7,369	222	20	12,410	0	0	86,910	0	0
65	GENERAL PLANT												
66	ELECTRIC	108,025	58,141	5,474	19,863	12,235	5,705	1,412	73	107	103,010	2,107	2,978
67	DEMAND	46,426	22,770	1,422	8,965	5,724	2,255	107	28	79	41,350	2,098	2,978
68	CUSTOMER	30,664	21,787	3,191	3,835	644	57	1,112	13	16	30,655	9	0
69	ENERGY	31,005	13,584	861	7,063	5,867	3,393	193	32	12	31,005	0	0
70	NON-ELECTRIC	2,472	0	0	0	0	0	0	0	0	0	2,472	0
70	TOTAL GENERAL PLANT	110,567	58,141	5,474	19,863	12,235	5,705	1,412	73	107	103,010	4,579	2,978
71	TOTAL ELEC. GROSS PLANT	1,449,231	675,993	48,834	268,762	178,304	83,133	18,366	1,014	1,370	1,275,776	31,783	141,652
72	DEMAND	931,830	420,059	26,601	166,406	101,778	39,291	2,349	612	1,228	758,404	31,774	141,652
73	CUSTOMER	117,574	80,736	11,131	11,204	866	77	13,522	13	16	117,565	9	0
74	ENERGY	399,827	175,198	11,102	91,072	75,660	43,765	2,495	389	146	399,827	0	0
75	TOTAL GROSS PLANT	1,451,703	675,993	48,834	268,762	178,304	83,133	18,366	1,014	1,370	1,275,776	34,255	141,652

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	TOTAL PRODUCTION	290,689	127,980	7,823	58,088	45,868	24,652	1,034	220	349	266,014	9,042	15,633
	RETAIL JURISDICTION												
2	DEMAND		63,870	3,760	24,762	18,182	8,637	121	78	296	119,706		
3	ENERGY		64,110	4,063	33,326	27,686	16,015	913	142	53	146,308		
	TRANSMISSION												
4	350-EASEMENTS	2,616	1,238	73	480	353	168	2	2	6	2,322	79	215
5	352-STRUCTURES	670	320	19	124	89	42	1	0	1	596	19	55
6	353-STATION EQUIPMENT	14,025	6,814	401	2,641	1,935	895	13	8	30	12,737	407	881
7	354-TOWERS & FIXTURES	10,940	5,169	304	2,005	1,472	699	10	7	24	9,690	329	921
8	355-POLES & FIXTURES	7,023	3,318	195	1,287	945	449	6	4	16	6,220	212	591
9	356-OVERHEAD COND.	10,818	5,113	301	1,902	1,456	691	9	6	24	9,582	325	911
10	358-UNDERGROUND COND.	243	125	7	49	36	17	0	0	1	235	8	0
11	359-ROADS AND TRAILS	10	5	0	2	1	1	0	0	0	9	0	1
12	TOTAL TRANSMISSION	46,345	22,102	1,300	8,570	6,287	2,962	41	27	102	41,391	1,379	3,575
	DISTRIBUTION												
13	360-EASEMENTS	138	80	5	31	15	4	0	0	0	135	3	0
14	361-STRUCTURES	1,607	801	47	335	246	96	2	1	1	1,529	78	0
15	362-STATION EQUIPMENT	18,015	9,053	535	3,635	2,684	1,481	19	11	6	17,424	591	0
	364-POLES & FIXTURES												
16	COMMON	20,096	11,814	857	4,851	2,380	0	157	23	14	20,096	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	20,096	11,814	857	4,851	2,380	0	157	23	14	20,096	0	0
	365-OVERHEAD COND.												
19	COMMON	17,808	10,470	759	4,298	2,109	0	139	21	12	17,808	0	0
20	CUSTOMER	3,493	3,056	265	128	1	0	43	0	0	3,493	0	0
21	TOTAL ACCOUNT 365	21,301	13,526	1,024	4,426	2,110	0	182	21	12	21,301	0	0
	366-UNDG. CONDUIT												
22	COMMON	441	261	19	106	52	0	3	0	0	441	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	441	261	19	106	52	0	3	0	0	441	0	0
	367-UNDERGROUND COND.												
25	COMMON	5,216	3,065	223	1,259	618	0	41	6	4	5,216	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	5,216	3,065	223	1,259	618	0	41	6	4	5,216	0	0
	368-LINE TRANSFORMERS												
28	COMMON	28,442	18,033	1,308	7,361	1,464	0	240	36	0	28,442	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	28,442	18,033	1,308	7,361	1,464	0	240	36	0	28,442	0	0

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
31	369-SERVICES	16,413	14,934	996	479	4	0	0	0	0	16,413	0	0
32	370-METERS	8,092	3,932	1,790	2,279	83	8	0	0	0	8,092	0	0
33	373-STREET LIGHTING	3,144	0	0	0	0	0	3,144	0	0	3,144	0	0
34	TOTAL DISTRIBUTION	122,905	75,499	6,804	24,762	9,656	1,589	3,788	98	37	122,233	672	0
35	DEMAND	91,763	53,577	3,753	21,876	9,568	1,581	601	98	37	91,091	672	0
36	CUSTOMER	31,142	21,922	3,051	2,886	88	8	3,187	0	0	31,142	0	0
<u>GENERAL PLANT</u>													
<u>ELECTRIC</u>													
37	DEMAND	11,453	5,614	350	2,210	1,411	556	26	7	19	10,193	517	743
38	CUSTOMER	7,559	5,371	787	945	159	14	274	3	4	7,557	2	0
39	ENERGY	7,642	3,348	212	1,741	1,446	836	48	8	3	7,642	0	0
40	TOTAL ELECTRIC	26,654	14,333	1,349	4,896	3,016	1,406	348	18	26	25,392	519	743
41	Nonelectric	715	0	0	0	0	0	0	0	0	0	715	0
42	TOTAL GENERAL PLANT	27,369	14,333	1,349	4,896	3,016	1,406	348	18	26	25,392	1,234	743
43	TOTAL ELECTRIC DEPR. RESERVE	486,593	239,914	17,276	96,316	64,827	30,609	5,211	363	514	455,030	11,612	19,951
44	DEMAND	293,942	145,163	9,163	57,418	35,448	13,736	789	210	454	262,381	11,610	19,951
45	CUSTOMER	38,701	27,293	3,838	3,831	247	22	3,461	3	4	38,699	2	0
46	ENERGY	153,950	67,458	4,275	35,067	29,132	16,851	961	150	56	153,950	0	0
47	TOTAL DEPRECIATION RESERVE	487,308	239,914	17,276	96,316	64,827	30,609	5,211	363	514	455,030	12,327	19,951

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	PRODUCTION	32,269	35,807	2,189	16,253	12,834	6,898	290	62	98	74,431	2,530	5,308
2	RETAIL JURISDICTION												
3	DEMAND		17,870	1,052	6,929	5,087	2,417	34	22	83	33,494		
3	ENERGY		17,937	1,137	9,324	7,747	4,481	256	40	15	40,937		
4	TRANSMISSION												
4	LINE RELATED	1,393	677	40	262	193	91	1	1	3	1,268	43	82
5	SUBSTATION RELATED	309	149	9	57	42	19	0	0	1	277	9	23
6	TOTAL TRANS. M & S	1,702	826	49	319	235	110	1	1	4	1,545	52	105
7	DISTRIBUTION												
7	DEMAND RELATED	6,216	3,773	273	1,545	566	0	50	7	2	6,216	0	0
8	CUSTOMER RELATED	2,525	1,712	231	214	6	1	361	0	0	2,525	0	0
9	TOTAL DIST. M & S	8,741	5,485	504	1,759	572	1	411	7	2	8,741	0	0
10	CUSTOMER ACCOUNTS	20	17	2	1	0	0	0	0	0	20	0	0
11	CUSTOMER ASSISTANCE												
11	CUSTOMER RELATED	11	6	1	3	1	0	0	0	0	11	0	0
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL CUST. ASST. M & S	11	6	1	3	1	0	0	0	0	11	0	0
14	TOTAL ELECTRIC M & S	92,743	42,141	2,745	18,335	13,642	7,009	702	70	104	84,748	2,582	5,413
15	DEMAND	49,250	22,469	1,374	8,793	5,888	2,527	85	30	87	41,255	2,582	5,413
16	CUSTOMER	2,556	1,735	234	218	7	1	361	0	0	2,556	0	0
17	ENERGY	40,937	17,937	1,137	9,324	7,747	4,481	256	40	15	40,937	0	0

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	OTHER WORKING CAPITAL												
1	CURRENT ASSETS & LIAB.	2,763	1,492	139	505	301	131	36	2	4	2,610	55	98
2	DEMAND	1,560	772	48	303	199	82	3	1	3	1,411	51	98
3	CUSTOMER	679	479	71	86	14	1	28	0	0	679	0	0
4	ENERGY	412	180	12	94	78	45	3	0	0	412	0	0
5	REVENUE RELATED	112	61	8	22	10	3	2	1	1	108	4	0
6	PREPAYMENTS												
	PRODUCTION	1,224	559	34	254	200	108	5	1	1	1,162	40	22
	RETAIL JURISDICTION												
7	DEMAND		280	16	108	79	38	1	0	1	523		
8	ENERGY		279	18	146	121	70	4	1	0	637		
9	TRANSMISSION	205	105	6	41	30	14	0	0	0	196	7	2
10	DISTRIBUTION	648	389	33	131	54	11	24	1	0	643	5	0
11	DEMAND	498	287	20	117	54	11	3	1	0	493	5	0
12	CUSTOMER	150	102	13	14	0	0	21	0	0	150	0	0
13	CUSTOMER ACCOUNTS	23	20	2	1	0	0	0	0	0	23	0	0
14	CUSTOMER ASSISTANCE	15	8	2	4	1	0	0	0	0	15	0	0
15	CUSTOMER	15	8	2	4	1	0	0	0	0	15	0	0
16	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	2,115	1,081	77	431	285	133	29	2	1	2,039	52	24
18	DEMAND	1,288	672	42	266	163	63	4	1	1	1,212	52	24
19	CUSTOMER	188	130	17	19	1	0	21	0	0	188	0	0
20	ENERGY	639	279	18	146	121	70	4	1	0	637	0	0
	CLEARING ACCOUNTS												
21	PRODUCTION	255	114	7	51	40	22	1	0	0	235	8	12
	RETAIL JURISDICTION												
22	DEMAND		57	3	22	16	8	0	0	0	106		
23	ENERGY		57	4	29	24	14	1	0	0	129		
24	TRANSMISSION	18	8	1	3	3	1	0	0	0	16	1	
25	DISTRIBUTION	80	49	6	15	5	1	4	0	0	80	0	
26	DEMAND	51	31	2	12	5	1	0	0	0	51	0	
27	CUSTOMER	29	18	4	3	0	0	4	0	0	29	0	
28	CUSTOMER ACCOUNTS	60	50	5	4	0	0	1	0	0	60	0	
29	CUSTOMER ASSISTANCE	39	22	5	10	2	0	0	0	0	39	0	
30	CUSTOMER	39	22	5	10	2	0	0	0	0	39	0	
31	ENERGY	0	0	0	0	0	0	0	0	0	0	0	
32	TOTAL CLEARING ACCOUNTS	452	243	24	83	50	24	6	0	0	430	9	13
33	DEMAND	125	96	6	37	24	10	0	0	0	125	9	13
34	CUSTOMER	120	90	14	17	2	0	5	0	0	120	0	0
35	ENERGY	127	57	4	29	24	14	1	0	0	127	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
36	PRELIM. SURVEY CHARGES RETAIL JURISDICTION	1,276	498	31	228	180	97	4	4	1	1,044	35	197
37	DEMAND		252	15	97	71	34	0	0	1	470		
38	ENERGY		246	16	131	109	63	4	4	0	574		
39	OTHER PROP. INCL CARY. SUB RETAIL JURISDICTION	836	330	20	150	118	63	2	0	1	684	23	129
40	DEMAND		164	10	64	47	22	0	0	1	308		
41	ENERGY		166	10	86	71	41	2	0	0	376		
42	PROP. INSURANCE RESERVE	(6,532)	(2,960)	(214)	(1,170)	(770)	(356)	(89)	(4)	(6)	(5,569)	(137)	(826)
43	DEMAND	(4,328)	(1,865)	(118)	(740)	(450)	(173)	(11)	(3)	(5)	(3,365)	(137)	(826)
44	CUSTOMER	(535)	(364)	(49)	(50)	(4)	0	(69)	0	0	(535)	0	0
45	ENERGY	(1,669)	(731)	(47)	(380)	(316)	(183)	(10)	(1)	(1)	(1,669)	0	0
46	PLANT SET-UP ACCT. PAYABLE PRODUCTION RETAIL JURISDICTION	1,005	399	25	181	143	77	3	0	1	827	28	148
47	DEMAND		199	12	77	57	27	0	0	1	373		
48	ENERGY		200	13	104	86	50	3	0	0	456		
49	TRANSMISSION	159	76	4	29	21	10	0	0	0	140	5	14
50	DISTRIBUTION	462	278	24	93	39	8	17	0	0	459	3	0
51	DEMAND	355	206	14	84	38	8	2	0	0	352	3	0
52	CUSTOMER	107	72	10	9	1	0	15	0	0	107	0	0
53	CUSTOMER ACCOUNTS	16	14	1	1	0	0	0	0	0	16	0	0
54	CUSTOMER ASSISTANCE	11	6	1	3	1	0	0	0	0	11	0	0
55	CUSTOMER	11	6	1	3	1	0	0	0	0	11	0	0
56	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
57	TOTAL PLANT SET-UP ACCT. PAY	1,653	773	55	307	204	95	20	0	1	1,455	35	162
58	DEMAND	1,063	481	30	190	116	45	2	0	1	865	36	162
59	CUSTOMER	134	92	12	13	2	0	15	0	0	134	0	0
60	ENERGY	456	200	13	104	86	50	3	0	0	456	0	0
61	OTHER DEF. CR. & DEBITS RETAIL JURISDICTION	(6,578)	(2,588)	(158)	(1,175)	(928)	(499)	(20)	(5)	(7)	(5,380)	(183)	(1,015)
62	DEMAND		(1,291)	(76)	(501)	(368)	(175)	(2)	(2)	(6)	(2,421)		
63	ENERGY		(1,297)	(82)	(674)	(560)	(324)	(18)	(3)	(1)	(2,959)		
64	UNAMORT. RATE CASE EXP. REVENUE RELATED	765	403	46	160	96	45	12	1	2	765	0	0
65	TOTAL OTHER WORK. CAP.	(3,250)	(728)	20	(481)	(464)	(267)	0	0	(3)	(1,922)	(110)	(1,218)
66	DEMAND	(2,679)	(719)	(43)	(284)	(198)	(92)	(4)	(3)	(4)	(1,347)	(114)	(1,218)
67	CUSTOMER	594	427	65	85	15	1	1	0	0	594	0	0
68	ENERGY	(2,042)	(900)	(56)	(464)	(387)	(224)	(11)	1	(2)	(2,042)	0	0
69	REVENUE RELATED	877	464	54	182	106	48	14	2	3	873	4	0

Exhibit
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(RSW-2)

Staff's First Set of Interrogatories
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GULF POWER COMPANY
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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)	

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GULF POWER COMPANY
February 1, 1990
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12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>
---------------------------	---------------------------------

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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>CONST. WORK IN PROGRESS</u>													
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION												
2	DEMAND		0	0	0	0	0	0	0	0	0		
3	ENERGY		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 ASSISTANCE	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	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWP	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	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
<u>WORK NOT BEARING INT.</u>													
16	PRODUCTION	8,284	3,854	235	1,750	1,382	742	32	6	11	8,012	272	0
	RETAIL JURISDICTION												
17	DEMAND		1,923	113	746	548	260	4	2	9	3,605		
18	ENERGY		1,931	122	1,004	834	482	28	4	2	4,407		
19	TRANSMISSION	1,302	673	40	261	191	90	1	1	3	1,260	42	0
20	DISTRIBUTION	5,722	3,433	295	1,153	480	100	211	5	2	5,679	43	0
21	DEMAND	4,434	2,560	177	1,044	476	100	27	5	2	4,391	43	0
22	CUSTOMER	1,288	873	118	109	4	0	184	0	0	1,288	0	0
23	TOTAL WNB	15,308	7,960	570	3,164	2,053	932	244	12	16	14,951	357	0
24	DEMAND	9,613	5,156	330	2,051	1,215	450	32	8	14	9,256	357	0
25	CUSTOMER	1,288	873	118	109	4	0	184	0	0	1,288	0	0
26	ENERGY	4,407	1,931	122	1,004	834	482	28	4	2	4,407	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>PLANT HELD FOR FUTURE USE</u>													
27	PRODUCTION	1,459	678	42	308	243	131	6	1	2	1,411	48	0
	RETAIL JURISDICTION												
28	DEMAND		339	20	131	96	46	1	0	2	635		
29	ENERGY		339	22	177	147	85	5	1	0	776		
30	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0
	GENERAL												
31	DEMAND	1,061	555	35	219	140	55	3	1	2	1,010	51	0
32	CUSTOMER	749	533	78	94	16	1	27	0	0	749	0	0
33	ENERGY	756	331	21	172	143	83	4	1	1	756	0	0
34	TOTAL GENERAL	2,566	1,419	134	485	299	139	34	2	3	2,515	51	0
35	TOTAL PLNT HELD FOR FUT. USE	4,025	2,097	176	793	542	270	40	3	5	3,926	99	0
36	DEMAND	1,744	894	55	350	236	101	4	1	4	1,645	99	0
37	CUSTOMER	749	533	78	94	16	1	27	0	0	749	0	0
38	ENERGY	1,532	670	43	349	290	168	9	2	1	1,532	0	0
39	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION												
40	DEMAND		0	0	0	0	0	0	0	0	0	0	0
41	ENERGY		0	0	0	0	0	0	0	0	0	0	0
<u>INJURIES & DAMAGES RESERVE</u>													
42	PRODUCTION	(653)	(290)	(18)	(132)	(104)	(56)	(2)	0	(1)	(603)	(21)	(29)
	RETAIL JURISDICTION												
43	DEMAND		(144)	(9)	(56)	(41)	(20)	0	0	(1)	(271)		
44	ENERGY		(146)	(9)	(76)	(63)	(36)	(2)	0	0	(332)		
45	TRANSMISSION	(45)	(23)	(1)	(8)	(6)	(3)	0	0	0	(41)	(1)	(3)
46	DISTRIBUTION	(206)	(127)	(14)	(38)	(14)	(2)	(10)	0	0	(205)	(1)	0
47	DEMAND	(130)	(76)	(5)	(31)	(14)	(2)	(1)	0	0	(129)	(1)	0
48	CUSTOMER	(76)	(51)	(9)	(7)	0	0	(9)	0	0	(76)	0	0
49	CUSTOMER ACCOUNTS	(153)	(129)	(13)	(9)	(1)	0	(1)	0	0	(153)	0	0
50	CUSTOMER ASSISTANCE	(99)	(53)	(12)	(26)	(6)	(1)	(1)	0	0	(99)	0	0
51	CUSTOMER	(99)	(53)	(12)	(26)	(6)	(1)	(1)	0	0	(99)	0	0
52	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
53	TOTAL INJ. & DAM. RES.	(1,156)	(622)	(58)	(213)	(131)	(62)	(14)	0	(1)	(1,101)	(23)	(32)
54	DEMAND	(496)	(243)	(15)	(95)	(61)	(25)	(1)	0	(1)	(441)	(23)	(32)
55	CUSTOMER	(328)	(233)	(34)	(42)	(7)	(1)	(11)	0	0	(328)	0	0
56	ENERGY	(332)	(146)	(9)	(76)	(63)	(36)	(2)	0	0	(332)	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
57	UNAMORT. PLANT ACQ. ADJ.												
	PRODUCTION	7,824	1,083	66	492	388	209	9	2	3	2,252	77	5,495
	RETAIL JURISDICTION												
58	DEMAND		539	32	210	154	73	1	1	3	1,013		
59	ENERGY		544	34	282	234	136	8	1	0	1,239		
60	TRANSMISSION	219	35	2	13	10	5	0	0	0	65	2	152
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	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
64	TOTAL UNAMORT PLNT ACQ. ADJ.	8,043	1,118	68	505	398	214	9	2	3	2,317	79	5,647
65	DEMAND	6,804	574	34	223	164	78	1	1	3	1,078	79	5,647
66	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
67	ENERGY	1,239	544	34	282	234	136	8	1	0	1,239	0	0
68	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0	0	0
69	TOTAL OTHER ADDITIONS	26,220	10,553	756	4,249	2,862	1,354	279	17	23	20,073	512	5,615
70	DEMAND	17,665	6,381	404	2,529	1,554	604	36	10	20	11,538	512	5,615
71	CUSTOMER	1,709	1,173	162	161	13	0	200	0	0	1,709	0	0
72	ENERGY	6,846	2,999	190	1,559	1,295	750	43	7	3	6,846	0	0

Staff's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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)	

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

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

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF REVENUES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-111 (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
REVENUE FROM SALES													
1	BASE RATE REV. FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
2	FUEL & ECCR REVENUES	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
OTHER OPERATING REVENUES													
451-MISC. SERVICE REVENUES													
4	CUST. CONNECTION FEES	126	102	19	5	0	0	0	0	0	126	0	0
5	CUST. RECONNECTION FEES	1,472	1,413	40	19	0	0	0	0	0	1,472	0	0
6	RESTORATION FEE	203	172	21	10	0	0	0	0	0	203	0	0
7	BAD CHECK FEES	74	52	15	7	0	0	0	0	0	74	0	0
8	FRANCHISE CHARGES	11,338	5,999	684	2,365	1,416	662	171	15	26	11,338	0	0
9	INSTALL. & REM.-TEMP SER	168	0	168	0	0	0	0	0	0	168	0	0
10	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	26	26	0	0	0	0	0	0	0	26	0	0
12	COLLECTION CHARGES	72	61	7	4	0	0	0	0	0	72	0	0
13	TOTAL ACCOUNT 451	13,479	7,825	954	2,410	1,416	662	171	15	26	13,479	0	0
454-RENT FROM ELEC. PROP.													
14	EQUIPMENT RENTAL	11	7	0	3	1	0	0	0	0	11	0	0
15	MISC. EQUIP. RENTAL	0	0	0	0	0	0	0	0	0	0	0	0
16	POLE ATTACHMENT RENTAL	2,074	1,220	88	501	246	0	16	2	1	2,074	0	0
17	MISCELLANEOUS RENTS	455	211	13	96	76	41	2	0	1	440	15	0
18	TOTAL ACCOUNT 454	2,540	1,438	101	600	323	41	18	2	2	2,525	15	0
19	455-INTERDEPART. RENTAL	4	3	0	1	0	0	0	0	0	4	0	0
20	456-OTHER ELECTRIC REVENUE	1,135	506	34	227	167	79	1	1	3	1,098	37	0
21	CUST. SUB. WHEELING REV	195	0	0	0	0	0	0	0	0	0	195	0
22	TOTAL ACCOUNT 456	1,330	506	34	227	167	79	1	1	3	1,098	232	0
23	REV. NONASSOC. CO.-DEMAND	27,709	138	8	54	40	19	0	0	1	260	9	27,440
24	REV. NONASSOC. CO.-ENERGY	2,372	118	7	61	51	22	2	0	0	269	9	2,095
25	TOTAL REV. NONASSOC. CO.	30,081	256	15	115	91	48	2	0	1	528	18	29,535
26	TOTAL OTHER OPER. REVENUE	47,434	10,108	1,104	3,353	1,997	830	192	18	32	17,634	265	29,535
ADJUSTMENTS TO REVENUES													
27	FRANCHISE FEE REVENUES	(11,338)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	0	0
28	INTERDEPARTMENTAL SALES	38	0	0	0	0	0	0	0	0	0	38	0
29	NET ADJUSTMENT TO REVENUES	(11,300)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
30	TOTAL ADJUSTED REVENUES	291,548	135,970	15,452	52,992	31,722	14,727	3,791	340	587	255,581	6,432	29,535

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF REVENUES

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
PRODUCTION O & M EXPENSES													
STEAM POWER GENERATION													
OPERATIONS													
1	500-SUPERVISION	3,491	1,727	102	669	491	233	3	2	8	3,235	110	146
2	501	186,452	63,819	4,044	33,173	27,560	15,942	909	141	53	145,641	4,871	35,940
3	501-FUEL REMOVAL	(182,463)	(62,127)	(3,937)	(32,294)	(26,829)	(15,520)	(885)	(137)	(52)	(141,781)	(5,742)	(35,940)
4	501-NET	3,989	1,692	107	879	731	422	24	4	1	3,860	129	0
502-STEAM													
5	DEMAND RELATED	3,217	1,576	93	611	449	213	3	2	7	2,954	100	163
6	ENERGY RELATED	309	138	9	71	59	34	2	0	0	313	10	(14)
7	TOTAL ACCOUNT 502	3,526	1,714	102	682	508	247	5	2	7	3,267	110	149
505-ELECTRIC EXPENSES													
8	DEMAND RELATED	2,539	1,276	75	495	363	173	2	2	6	2,392	81	66
9	ENERGY RELATED	1,745	739	47	385	320	185	11	2	1	1,690	57	(2)
10	TOTAL ACCOUNT 505	4,284	2,015	122	880	683	358	13	4	7	4,082	138	64
506-MISCELLANEOUS													
11	DEMAND RELATED	4,647	1,836	108	711	522	248	3	2	9	3,439	117	1,091
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	4,647	1,836	108	711	522	248	3	2	9	3,439	117	1,091
14	507-RENTS	33	17	1	7	5	2	0	0	0	32	1	0
15	TOTAL STEAM OPERATIONS	19,970	9,001	542	3,828	2,940	1,510	48	14	32	17,915	605	1,450
MAINTENANCE													
16	510-SUPERVISION	2,946	1,458	86	565	415	197	3	2	7	2,733	93	120
17	511-STRUCTURES	1,769	899	53	348	256	121	2	1	4	1,684	57	28
512-BOILER PLANT													
18	DEMAND RELATED	6,489	3,268	192	1,267	930	442	6	4	15	6,124	208	157
19	ENERGY RELATED	9,071	2,963	188	1,540	1,290	740	42	7	2	6,762	226	2,083
20	TOTAL ACCOUNT 512	15,560	6,231	380	2,807	2,210	1,182	48	11	17	12,886	434	2,240
513-ELECTRIC PLANT													
21	DEMAND RELATED	5,137	2,629	155	1,019	748	355	5	3	12	4,926	167	44
22	ENERGY RELATED	3,408	1,434	91	745	619	358	20	3	1	3,271	109	28
23	TOTAL ACCOUNT 513	8,545	4,063	246	1,764	1,367	713	25	6	13	8,197	276	72
514-MISCELLANEOUS													
24	DEMAND RELATED	1,992	969	57	376	276	131	2	1	4	1,816	62	114
25	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1,992	969	57	376	276	131	2	1	4	1,816	62	114
27	TOTAL MAINTENANCE	30,812	13,620	822	5,060	4,524	2,344	80	21	45	27,316	922	2,574
28	TOTAL STEAM POWER GENERATION	50,782	22,621	1,364	9,688	7,464	3,854	128	35	77	45,231	1,527	4,024

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>OTHER POWER GENERATION</u>													
OPERATION													
29	547-FUEL	0	0	0	0	0	0	0	0	0	0	0	0
30	547-FUEL REMOVAL	0	0	0	0	0	0	0	0	0	0	0	0
31	547-NET FUEL	0	0	0	0	0	0	0	0	0	0	0	0
548-GENERATION EXPENSES													
32	DEMAND	16	9	0	3	2	1	0	0	0	15	1	0
33	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL ACCOUNT 548	16	9	0	3	2	1	0	0	0	15	1	0
35	TOTAL OPERATION	16	9	0	3	2	1	0	0	0	15	1	0
MAINTENANCE													
36	551-SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
552-STRUCTURES													
37	DEMAND	2	2	0	0	0	0	0	0	0	2	0	0
38	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL ACCOUNT 552	2	2	0	0	0	0	0	0	0	2	0	0
553-ELECTRIC PLANT													
40	DEMAND	23	11	1	5	3	2	0	0	0	22	1	0
41	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 553	23	11	1	5	3	2	0	0	0	22	1	0
554-MISCELLANEOUS PLANT													
43	DEMAND	7	5	0	1	1	0	0	0	0	7	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 554	7	5	0	1	1	0	0	0	0	7	0	0
46	TOTAL MAINTENANCE	32	18	1	6	4	2	0	0	0	31	1	0
47	TOTAL OTHER GEN. EXPENSE	48	27	1	9	6	3	0	0	0	46	2	0
48	TOTAL GENERATION EXPENSES	50,830	22,648	1,365	9,697	7,470	3,857	128	35	77	45,277	1,529	4,024
49	DEMAND	32,308	15,682	923	6,077	4,461	2,118	29	19	72	29,381	998	1,929
50	ENERGY	18,522	6,966	442	3,620	3,009	1,739	99	16	5	15,896	531	2,095
<u>OTHER PRODUCTION EXPENSE</u>													
51	555-PURCHASED POWER	7,762	9,005	583	5,017	4,262	2,541	159	23	(2)	21,508	719	(14,545)
52	DEMAND	(4,919)	(2,538)	(149)	(984)	(723)	(343)	(5)	(3)	(12)	(4,757)	(162)	0
53	ENERGY	12,681	11,543	732	6,001	4,985	2,884	164	26	10	26,345	881	(14,545)
54	FUEL REMOVAL	(12,895)	(11,635)	(737)	(6,048)	(5,024)	(2,906)	(166)	(26)	(10)	(26,552)	(888)	14,545
55	NET ENERGY	(214)	(92)	(5)	(47)	(39)	(22)	(2)	0	0	(207)	(7)	0
56	NET TOTAL ACCOUNT 555	(5,133)	(2,630)	(154)	(1,031)	(762)	(365)	(7)	(3)	(12)	(4,264)	(169)	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
57	556-SYSTEM CONTROL												
58	DEMAND	1,143	500	35	229	160	80	1	1	3	1,105	38	0
59	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 556	1,143	500	35	229	160	80	1	1	3	1,105	38	0
60	557-OTHER EXPENSES	(5,077)											
61	FUEL REMOVAL	5,077											
62	NET 557	0											
63	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 557	0	0	0	0	0	0	0	0	0	0	0	0
66	TOTAL OTHER PROD. EXPENSE	(3,990)	(2,042)	(119)	(802)	(594)	(285)	(6)	(2)	(9)	(3,859)	(131)	0
67	DEMAND	(3,776)	(1,950)	(114)	(755)	(555)	(263)	(4)	(2)	(9)	(3,652)	(124)	0
68	ENERGY	(214)	(92)	(5)	(47)	(39)	(22)	(2)	0	0	(207)	(7)	0
69	TOTAL PRODUCTION EXPENSES	46,840	20,606	1,246	8,895	6,876	3,572	122	33	68	41,418	1,398	4,024
70	DEMAND	20,532	13,732	809	5,322	3,906	1,855	25	17	63	25,729	874	1,929
71	ENERGY	10,308	6,874	437	3,573	2,970	1,717	97	16	5	15,689	524	2,095
TRANSMISSION O & M EXPENSE													
OPERATION													
72	561-LOAD DISPATCHING	406	236	14	91	67	32	0	0	1	441	15	30
73	562-STATION	840	407	24	158	116	54	1	1	2	763	24	53
74	563-OVERHEAD LINES	233	80	5	31	23	11	0	0	0	150	5	78
75	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0	0	0
76	SUBTOTAL	1,559	723	43	280	206	97	1	1	3	1,354	44	161
77	565-SUPERVISION	374	181	11	70	51	24	0	0	1	338	11	25
78	566-MISCELLANEOUS	135	65	4	25	19	9	0	0	0	122	4	9
79	567-RENTS	3,010	1,429	85	553	407	192	2	2	6	2,676	87	253
80	TOTAL OPERATIONS	5,086	2,398	143	928	683	322	3	3	10	4,490	146	450
MAINTENANCE													
81	569-STRUCTURES	2	2	0	0	0	0	0	0	0	2	0	0
82	570-STATION EQUIPMENT	518	252	15	98	72	33	0	0	1	471	15	32
83	571-OVERHEAD LINES	1,126	528	31	204	150	71	1	1	2	988	34	104
84	SUBTOTAL	1,646	782	46	302	222	104	1	1	3	1,461	49	136
85	568-SUPERVISION	331	156	9	61	45	21	0	0	1	293	10	28
86	573-MISCELLANEOUS	108	51	3	20	15	7	0	0	0	96	3	9
87	TOTAL MAINTENANCE	2,085	989	58	383	282	132	1	1	4	1,850	62	173
88	TOTAL TRANSMISSION EXPENSE	7,171	3,387	201	1,311	965	454	4	4	14	6,340	208	623

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
DISTRIBUTION O & M EXPENSE													
OPERATIONS													
89	581-LOAD DISPATCHING	206	121	7	47	22	9	0	0	0	206	0	0
90	582-STATION	264	133	8	54	39	21	0	0	0	255	9	0
	583-OVERHEAD LINES												
91	DEMAND	875	556	40	226	45	0	7	1	0	875	0	0
92	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
93	TOTAL ACCOUNT 583	875	556	40	226	45	0	7	1	0	875	0	0
	584-UNDERGROUND LINES												
94	DEMAND	294	187	14	76	15	0	2	0	0	294	0	0
95	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
96	TOTAL ACCOUNT 584	294	187	14	76	15	0	2	0	0	294	0	0
97	585-STREET LIGHTING	233	0	0	0	0	0	233	0	0	233	0	0
98	586-METER	802	390	177	226	8	1	0	0	0	802	0	0
99	586-OTHER MISC. REVS.	636	605	22	9	0	0	0	0	0	636	0	0
100	TOTAL ACCOUNT 586	1,438	995	199	235	8	1	0	0	0	1,438	0	0
101	587-CUSTOMER INSTAL.	302	275	18	9	0	0	0	0	0	302	0	0
102	587-OTHER MISC. REVS.	16	16	0	0	0	0	0	0	0	16	0	0
103	TOTAL ACCOUNT 587	318	291	18	9	0	0	0	0	0	318	0	0
104	SUBTOTAL	3,628	2,283	286	647	129	31	242	1	0	3,619	9	0
105	DEMAND	1,639	997	69	403	121	30	9	1	0	1,630	9	0
106	CUSTOMER	1,989	1286	217	244	8	1	233	0	0	1,989	0	0
580-SUPERVISION													
107	DEMAND	364	221	15	90	27	7	2	0	0	362	2	0
108	CUSTOMER	442	286	48	54	2	0	52	0	0	442	0	0
109	TOTAL ACCOUNT 580	806	507	63	144	29	7	54	0	0	804	2	0
	588-MISCELLANEOUS												
110	DEMAND	363	221	15	89	27	7	2	0	0	361	2	0
111	CUSTOMER	441	285	48	54	2	0	52	0	0	441	0	0
112	TOTAL ACCOUNT 588	804	506	63	143	29	7	54	0	0	802	2	0
	589-RENTS												
113	DEMAND	16	10	1	4	1	0	0	0	0	16	0	0
114	CUSTOMER	20	14	2	2	0	0	2	0	0	20	0	0
115	TOTAL ACCOUNT 589	36	24	3	6	1	0	2	0	0	36	0	0
116	TOTAL OPERATION	5,274	3,320	415	940	188	45	352	1	0	5,261	13	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
MAINTENANCE													
117	591-STRUCTURES	16	9	0	3	2	1	0	0	0	15	1	0
118	592-STATION EQUIPMENT	738	371	22	149	110	61	1	0	0	714	24	0
119	593-OVHD LINES - MISC REVS	138	0	138	0	0	0	0	0	0	138	0	0
593-OVERHEAD LINES													
120	DEMAND	3,879	2,282	165	936	459	0	30	4	3	3,879	0	0
121	CUSTOMER	1,674	1,478	128	62	1	0	5	0	0	1,674	0	0
122	SUBTOTAL OVERHEAD LINES	5,553	3,760	293	998	460	0	35	4	3	5,553	0	0
123	TOTAL ACCOUNT 593	5,691	3,760	431	998	460	0	35	4	3	5,691	0	0
594-UNDERGROUND LINES													
124	DEMAND	938	552	40	226	111	0	7	1	1	938	0	0
125	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
126	TOTAL ACCOUNT 594	938	552	40	226	111	0	7	1	1	938	0	0
595-LINE TRANSFORMERS													
127	DEMAND	498	315	23	129	26	0	4	1	0	498	0	0
128	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
129	TOTAL ACCOUNT 595	498	315	23	129	26	0	4	1	0	498	0	0
130	596-STREET LIGHTING	272	0	0	0	0	0	272	0	0	272	0	0
131	597-METERS	96	47	21	27	1	0	0	0	0	96	0	0
132	SUBTOTAL	8,249	5,054	537	1,532	710	62	319	6	4	8,224	25	0
133	DEMAND	6,069	3,529	250	1,443	708	62	42	6	4	6,044	25	0
134	CUSTOMER	2,180	1,525	287	89	2	0	277	0	0	2,180	0	0
590-SUPERVISION													
135	DEMAND	558	324	23	133	65	6	4	1	0	556	2	0
136	CUSTOMER	200	141	26	8	0	0	25	0	0	200	0	0
137	TOTAL ACCOUNT 590	758	465	49	141	65	6	29	1	0	756	2	0
598-MISCELLANEOUS													
138	DEMAND	79	46	3	19	9	1	1	0	0	79	0	0
139	CUSTOMER	29	20	4	1	0	0	4	0	0	29	0	0
140	TOTAL ACCOUNT 598	108	66	7	20	9	1	5	0	0	108	0	0
141	TOTAL MAINTENANCE	9,115	5,585	593	1,693	784	69	353	7	4	9,088	27	0
142	TOTAL DISTRIBUTION EXPENSE	14,389	8,905	1,008	2,633	972	114	705	8	4	14,349	40	0
143	TOTAL DEMAND	9,088	5,348	376	2,181	958	113	60	8	4	9,048	40	0
144	TOTAL CUSTOMER	5,301	3,557	632	452	14	1	645	0	0	5,301	0	0
145	CUSTOMER ACCOUNTS EXPENSE	7,779	6,563	641	460	27	3	71	7	2	7,774	5	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>CUSTOMER ASSISTANCE EXPENSE</u>													
146	907/911-SUPERVISION	419	104	100	172	39	3	0	0	1	419	0	0
	908/912-CUSTOMER ASSISTANCE												
147	RESIDENTIAL	2,260	2,260	0	0	0	0	0	0	0	2,260	0	0
148	COMMERCIAL	809	0	548	259	2	0	0	0	0	809	0	0
149	INDUSTRIAL	1,188	0	0	882	276	25	0	0	5	1,188	0	0
150	STREET LIGHTING	75	0	0	0	0	0	75	0	0	75	0	0
151	TOTAL ACCOUNT 908/912	4,332	2,260	548	1,141	278	25	75	0	5	4,332	0	0
152	909/913-ADVERTISING	1,046	767	70	163	41	4	0	0	1	1,046	0	0
153	910-MISCELLANEOUS	129	32	30	53	12	1	0	0	1	129	0	0
154	ENERGY CONSERVATION COST	1,640	709	45	369	317	187	10	2	1	1,640	0	0
155	ECCR ADJUSTMENT	(1,640)	(709)	(45)	(369)	(317)	(187)	(10)	(2)	(1)	(1,640)	0	0
156	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0	0	0
157	TOTAL CUSTOMER ASSISTANCE	5,926	3,163	748	1,529	370	33	75	0	8	5,926	0	0
<u>ADMIN. & GENERAL EXPENSE</u>													
	924-PROPERTY INSURANCE												
158	PRODUCTION	1,044	437	27	197	156	83	3	0	1	904	31	109
	RETAIL JURISDICTION												
159	DEMAND		218	13	84	62	29	0	0	1	407		
160	ENERGY		219	14	113	94	54	3	0	0	497		
161	TRANSMISSION	217	105	6	41	30	14	0	0	0	196	7	14
162	DISTRIBUTION	561	337	29	113	47	10	21	0	0	557	4	0
163	DEMAND	435	252	17	102	47	10	3	0	0	431	4	0
164	CUSTOMER	126	85	12	11	0	0	18	0	0	126	0	0
165	CUSTOMER ACCOUNTS	31	26	3	2	0	0	0	0	0	31	0	0
166	CUSTOMER ASSISTANCE	20	11	3	5	1	0	0	0	0	20	0	0
167	CUSTOMER	20	11	3	5	1	0	0	0	0	20	0	0
168	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
169	TOTAL ACCOUNT 924	1,873	916	68	358	234	107	24	0	1	1,708	42	123
170	DEMAND	1,199	575	36	227	139	53	3	0	1	1,034	42	123
171	CUSTOMER	177	122	18	18	1	0	18	0	0	177	0	0
172	ENERGY	497	219	14	113	94	54	3	0	0	497	0	0
	928-REGULATORY COMMISSION												
173	STATE	870	461	52	181	109	51	13	1	2	870	0	0
174	FEDERAL	176	0	0	0	0	0	0	0	0	0	176	0
175	TOTAL ACCOUNT 928	1,046	461	52	181	109	51	13	1	2	870	176	0
176	EPRI DUES	1,560	674	43	351	302	178	10	1	1	1,560	0	0
177	OTHER INDUSTRY DUES	167	73	5	38	32	18	1	0	0	167	0	0
178	MISC. A & G - OTHER REVS.	1	1	0	0	0	0	0	0	0	1	0	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
179	MISCELLANEOUS A & G	35,166	18,068	1,777	6,446	3,970	1,851	458	24	35	33,429	684	1,053
180	DEMAND	15,153	7,389	461	2,909	1,858	732	35	9	26	13,419	681	1,053
181	CUSTOMER	9,951	7,071	1,035	1,245	209	18	361	4	5	9,948	3	0
182	ENERGY	10,062	4,400	281	2,292	1,903	1,101	62	11	4	10,062	0	0
183	TOTAL MISCELLANEOUS A & G	35,167	18,069	1,777	6,446	3,970	1,851	458	24	35	33,430	684	1,053
184	DEMAND	15,153	7,389	461	2,909	1,858	732	35	9	26	13,419	681	1,053
185	CUSTOMER	9,952	7,072	1,035	1,245	209	18	361	4	5	9,949	3	0
186	ENERGY	10,062	4,400	281	2,292	1,903	1,101	62	11	4	10,062	0	0
187	ECCR MISC A & G ADJUSTMENT	(147)	(64)	(4)	(33)	(28)	(17)	(1)	0	0	(147)	0	0
188	TOTAL ADMIN. & GENERAL	39,666	20,929	1,941	7,341	4,619	2,188	505	26	39	37,588	902	1,176
189	TOTAL OPER. & MAINTENANCE	121,771	63,553	5,785	22,169	13,829	6,364	1,482	78	135	113,395	2,553	5,823
190	DEMAND	61,143	30,431	1,883	11,950	7,826	3,207	127	38	108	55,570	1,845	3,728
191	ENERGY	30,447	12,184	776	6,334	5,273	3,051	172	28	10	27,828	524	2,095
192	CUSTOMER	29,135	20,477	3,074	3,704	621	55	1,170	11	15	29,127	8	0
193	REVENUE	1,046	461	52	181	109	51	13	1	2	870	176	0

Staff's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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.

Staff's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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.

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 12 MONTHS ENDING DECEMBER 31, 1990
 EQUIVALENT PEAKER 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
EQUIVALENT PEAKER 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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	TOTAL PRODUCTION RETAIL JURISDICTION	29,463	11,823	722	5,366	4,238	2,278	95	20	32	24,574	835	4,054
2	DEMAND		5,901	347	2,287	1,680	798	11	7	27	11,058		
3	ENERGY		5,922	375	3,079	2,558	1,480	84	13	5	13,516		
	TRANSMISSION												
4	350-EASEMENTS	125	59	3	23	17	8	0	0	0	110	4	11
5	352-STRUCTURES	83	38	2	15	17	5	0	0	0	70	2	11
6	353-STATION EQUIPMENT	1,482	692	41	268	197	91	1	1	3	1,294	41	147
7	354-TOWERS & FIXTURES	741	347	20	135	99	47	1	0	2	651	22	68
8	355-POLES & FIXTURES	703	329	19	128	94	45	1	0	2	618	21	64
9	356-OVERHEAD COND.	744	349	21	135	99	47	1	0	2	654	22	68
10	358-UNDERGROUND COND.	107	56	3	21	16	7	0	0	0	103	4	0
11	359-ROADS AND TRAILS	1	1	0	0	0	0	0	0	0	1	0	0
12	TOTAL TRANSMISSION	3,986	1,871	109	725	532	250	4	1	9	3,501	116	369
	DISTRIBUTION												
13	360-EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
14	361-STRUCTURES	227	113	7	47	35	14	0	0	0	216	11	0
15	362-STATION EQUIPMENT	2,116	1,064	63	427	315	174	2	1	1	2,047	69	0
	364-POLES & FIXTURES												
16	COMMON	2,309	1,358	98	557	273	0	18	3	2	2,309	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	2,309	1,358	98	557	273	0	18	3	2	2,309	0	0
	365-OVERHEAD COND.												
19	DEMAND	1,812	1,066	77	437	215	0	14	2	1	1,812	0	0
20	CUSTOMER	355	310	27	13	0	0	5	0	0	355	0	0
21	TOTAL ACCOUNT 365	2,167	1,376	104	450	215	0	19	2	1	2,167	0	0
	366-UNDG. CONDUIT												
22	COMMON	19	11	1	5	2	0	0	0	0	19	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	19	11	1	5	2	0	0	0	0	19	0	0
	367-UNDERGROUND COND.												
25	COMMON	774	454	33	187	92	0	6	1	1	774	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	774	454	33	187	92	0	6	1	1	774	0	0
	368-LINE TRANSFORMERS												
28	COMMON	3,687	2,337	170	954	190	0	31	5	0	3,687	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	3,687	2,337	170	954	190	0	31	5	0	3,687	0	0
31	369-SERVICES	1,814	1,651	110	53	0	0	0	0	0	1,814	0	0
32	370-METERS	750	364	166	211	8	1	0	0	0	750	0	0
33	373-STREET LIGHTING	762	0	0	0	0	0	762	0	0	762	0	0
34	TOTAL DISTRIBUTION	14,625	8,728	752	2,891	1,130	189	838	12	5	14,545	80	0
35	DEMAND	10,944	6,403	449	2,614	1,122	188	71	12	5	10,864	80	0
36	CUSTOMER	3,681	2,325	303	277	8	1	767	0	0	3,681	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
37	GENERAL PLANT	5,261	2,829	266	967	596	278	69	4	5	5,014	103	144
38	DEMAND	2,259	1,108	69	436	279	110	6	1	3	2,012	103	144
39	CUSTOMER	1,493	1,061	155	187	31	3	54	1	1	1,493	0	0
40	ENERGY	1,509	660	42	344	286	165	9	2	1	1,509	0	0
41	TOTAL DEPR. EXPENSE	53,335	25,251	1,849	9,949	6,496	2,995	1,006	37	51	47,634	1,134	4,567
42	DEMAND	33,136	15,283	974	6,062	3,613	1,346	92	21	44	27,435	1,134	4,567
43	CUSTOMER	5,174	3,386	458	464	39	4	821	1	1	5,174	0	0
44	ENERGY	15,025	6,582	417	3,423	2,844	1,645	93	15	6	15,025	0	0

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 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
EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
REAL & PERSONAL PROPERTY													
1	PRODUCTION	10,806	4,706	293	2,172	1,715	922	39	8	13	9,948	338	520
	RETAIL JURISDICTION												
2	DEMAND		2,388	141	926	680	323	5	3	11	4,477		
3	ENERGY		2,398	152	1,246	1,035	599	34	5	2	5,471		
4	TRANSMISSION	817	375	22	145	107	50	1	0	2	702	23	92
5	DISTRIBUTION	2,233	1,340	115	450	187	39	82	2	1	2,216	17	0
6	DEMAND	1,730	998	69	407	186	39	11	2	1	1,713	17	0
7	CUSTOMER	503	342	46	43	1	0	71	0	0	503	0	0
8	CUSTOMER ACCOUNTS	83	70	7	5	0	0	1	0	0	83	0	0
9	CUSTOMER ASSISTANCE	53	28	7	14	3	0	1	0	0	53	0	0
10	CUSTOMER	53	28	7	14	3	0	1	0	0	53	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	13,992	6,599	444	2,786	2,012	1,011	124	10	16	13,002	378	612
13	DEMAND	7,882	3,761	232	1,478	973	412	17	5	14	6,892	378	612
14	CUSTOMER	639	440	60	62	4	0	73	0	0	639	0	0
15	ENERGY	5,471	2,398	152	1,246	1,035	599	34	5	2	5,471	0	0
PAYROLL TAXES													
16	PRODUCTION	2,023	899	55	408	322	173	7	2	2	1,868	64	91
	RETAIL JURISDICTION												
17	DEMAND		448	26	174	128	61	1	1	2	841		
18	ENERGY		451	29	234	194	112	6	1	0	1,027		
19	TRANSMISSION	140	70	4	26	19	9	0	0	0	128	4	8
20	DISTRIBUTION	639	396	45	117	43	5	31	0	0	637	2	0
21	DEMAND	404	237	17	97	43	5	3	0	0	402	2	0
22	CUSTOMER	235	159	28	20	0	0	28	0	0	235	0	0
23	CUSTOMER ACCOUNTS	475	402	39	28	2	0	4	0	0	475	0	0
24	CUSTOMER ASSISTANCE	364	189	40	92	30	9	4	0	0	364	0	0
25	CUSTOMER	305	163	38	79	19	2	4	0	0	305	0	0
26	ENERGY	59	26	2	13	11	7	0	0	0	59	0	0
27	SUBTOTAL ELEC. PAYROLL TAX	3,641	1,956	183	671	416	196	46	2	2	3,472	70	
28	DEMAND	1,540	755	47	297	190	75	4	1	2	1,371	70	
29	CUSTOMER	1,015	724	105	127	21	2	36	0	0	1,015	0	
30	ENERGY	1,086	477	31	247	205	119	6	1	0	1,086	0	
31	ECCR PAYROLL ADJUSTMENT	(59)	(26)	(2)	(13)	(11)	(7)	0	0	0	(59)	0	
32	NET ELEC. PAYROLL TAXES	3,582	1,930	181	658	405	189	46	2	2	3,413	70	
33	DEMAND	1,540	755	47	297	190	75	4	1	2	1,371	70	
34	CUSTOMER	1,015	724	105	127	21	2	36	0	0	1,015	0	
35	ENERGY	1,027	451	29	234	194	112	6	1	0	1,027	0	

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EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
REVENUE TAXES													
36	GROSS RECEIPTS TAX	6,397	3,303	306	1,334	799	374	97	9	15	6,397	0	0
37	FLA REG. COMM. ASSESSMENT	319	168	19	67	40	19	5	0	1	319	0	0
38	FUEL & ECCR REL. REV TAXES	(2,589)	(1,120)	(71)	(582)	(501)	(296)	(16)	(2)	(1)	(2,589)	0	0
39	FRANCHISE FEE REV. ADJ.	(81)	(43)	(5)	(17)	(10)	(5)	(1)	0	0	(81)	0	0
40	TOTAL REVENUE TAXES	4,046	2,308	329	802	328	92	85	7	15	4,046	0	0
OTHER TAXES													
41	MISS. STATE FRAN. TAX	187	98	6	37	27	13	0	0	0	181	6	0
42	FRANCHISE FEE	11,154	5,900	673	2,327	1,393	651	169	15	26	11,154	0	0
43	MISCELLANEOUS TAXES	186	103	10	35	22	10	2	0	0	182	4	0
44	DEMAND	77	40	3	16	10	4	0	0	0	73	4	0
45	CUSTOMER	54	39	5	6	2	0	2	0	0	54	0	0
46	ENERGY	55	24	2	13	10	6	0	0	0	55	0	0
47	TOTAL OTHER TAXES	11,527	6,101	689	2,399	1,442	674	171	15	26	11,517	10	0
48	FRANCHISE FEE ADJUSTMENT	(11,154)	(5,900)	(673)	(2,327)	(1,393)	(651)	(169)	(15)	(26)	(11,154)	0	0
49	TOTAL TAXES OTHER THAN INC.	21,993	11,118	970	4,318	2,794	1,315	257	19	33	20,824	458	711
50	DEMAND	9,686	4,654	288	1,828	1,200	504	21	6	16	8,517	458	711
51	CUSTOMER	1,708	1,203	170	195	27	2	111	0	0	1,708	0	0
52	ENERGY	6,553	2,873	183	1,493	1,239	717	40	6	2	6,553	0	0
53	REVENUE RELATED	4,046	2,308	329	802	328	92	85	7	15	4,046	0	0

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EQUIVALENT PEAKER 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
EQUIVALENT PEAKER ALLOCATION
LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	ENERGY - LEVEL 1	8,506,912	3,606,997	228,563	1,874,960	1,557,679	901,059	51,386	7,971	2,993	8,231,608	275,304
2	X	1.0000000	0.4240078	0.0268679	0.2204043	0.1831075	0.1059208	0.0060405	0.0009370	0.0003518	0.9676376	0.0323624
3	MWH SALES	7,968,324	3,330,638	211,052	1,731,710	1,488,492	879,877	47,449	7,360	2,914	7,679,492	268,832
4	X	1.0000000	0.4179848	0.0264864	0.2173242	0.1868011	0.1104218	0.0059547	0.0009237	0.0003657	0.9662624	0.0337376
5	CP DEMAND											
6	LEVELS 1 & 2	1,361,721	702,682	41,364	272,423	200,029	95,023	1,325	855	3,255	1,316,956	44,765
7	X	1.0000000	0.5160249	0.0303763	0.2000579	0.1468943	0.0697815	0.0009730	0.0006279	0.0023904	0.9671262	0.0328738
8	LEVEL 3	1,172,853	689,788	40,605	267,205	123,076	49,613	1,301	839	426	1,172,853	0
9	X	1.0000000	0.5881283	0.0346207	0.2278248	0.1049373	0.0423011	0.0011093	0.0007153	0.0003632	1.0000000	0.0000000
10	NCP DEMAND											
11	LEVEL 4	1,623,282	954,269	69,242	391,837	192,263	0	12,685	1,878	1,108	1,623,282	0
12	X	1.0000000	0.5878640	0.0426556	0.2413857	0.1184409	0.0000000	0.0078144	0.0011569	0.0006826	1.0000000	0.0000000
13	LEVEL 5	1,449,184	918,852	66,661	375,032	74,617	0	12,214	1,808	0	1,449,184	0
14	X	1.0000000	0.6340479	0.0459990	0.2587884	0.0514890	0.0000000	0.0084282	0.0012476	0.0000000	1.0000000	0.0000000
15	AVERAGE NO. OF CUSTOMERS											
16	LEVEL 4	290,193	253,526	21,975	10,583	131	0	3,611	367	0	290,193	0
17	X	1.0000000	0.8736462	0.0757255	0.0364688	0.0004514	0.0000000	0.0124434	0.0012647	0.0000000	1.0000000	0.0000000
18	LEVEL 5	290,134	253,526	21,974	10,559	97	0	3,611	367	0	290,134	0
19	X	1.0000000	0.8738238	0.0757374	0.0363935	0.0003343	0.0000000	0.0124460	0.0012649	0.0000000	1.0000000	0.0000000
20	TOTAL	290,220	253,526	21,975	10,588	141	5	3,611	367	1	290,214	6
21	X	1.0000000	0.8735649	0.0757184	0.0364827	0.0004858	0.0000172	0.0124423	0.0012646	0.0000034	0.9999793	0.0000207

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EQUIVALENT PEAKER ALLOCATION
LINE ALLOCATORS AND PERCENTAGES

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-111	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SALARIES AND WAGES												
19	PRODUCTION	10,453	8,506	525	3,897	3,077	1,653	69	15	24	17,846	607
	RETAIL JURISDICTION											
20	12/13 DEMAND RELATED		4,286	252	1,661	1,220	579	8	5	20	8,031	
21	1/13 ENERGY RELATED		4,300	273	2,236	1,857	1,074	61	10	4	9,815	
22	%	1.0000000	0.4652902	0.0284507	0.2111852	0.1667480	0.0895789	0.0037392	0.0008129	0.0013006	0.9671056	0.0328944
23	TRANSMISSION		1,261	652	39	252	186	87	1	3	1,221	40
24	%	1.0000000	0.5170500	0.0309278	0.1998414	0.1475020	0.0689929	0.0007930	0.0007930	0.0023791	0.9682791	0.0317209
	DISTRIBUTION											
25	DEMAND		3,855	2,270	159	925	406	48	25	3	3,838	17
26	CUSTOMER		2,248	1,508	268	192	6	0	274	0	2,248	0
27	TOTAL DISTRIBUTION		6,103	3,778	427	1,117	412	48	299	3	6,086	17
28	%	1.0000000	0.6190398	0.0699656	0.1830247	0.0675078	0.0078650	0.0487923	0.0004916	0.0003277	0.9972145	0.0027855
29	CUSTOMER ACCOUNTS		4,541	3,831	374	269	16	2	41	4	4,538	3
30	%	1.0000000	0.8436468	0.0823607	0.0592381	0.0035235	0.0004404	0.0090208	0.0008809	0.0002202	0.9993394	0.0006606
	CUSTOMER ASSISTANCE											
31	CUSTOMER		2,918	1,558	368	753	182	16	37	0	2,918	0
32	ENERGY		0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.		2,918	1,558	368	753	182	16	37	0	2,918	0
34	%	1.0000000	0.5339273	0.1261138	0.2580535	0.0623715	0.0054832	0.0126799	0.0000000	0.0013708	1.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES											
35	DEMAND		13,754	7,208	450	2,838	1,812	714	34	25	13,090	664
36	CUSTOMER		9,707	6,897	1,010	1,214	204	18	352	4	9,704	3
37	ENERGY		9,815	4,300	273	2,236	1,857	1,074	61	10	9,815	0
38	SUBTOTAL SALARIES & WAGES		33,276	18,405	1,733	6,288	3,873	1,806	447	34	32,607	667
39	%	1.0000000	0.5531013	0.0520796	0.1889650	0.1163902	0.0542734	0.0134331	0.0006912	0.0010218	0.9799555	0.0200445
	ADMINISTRATIVE & GENERAL											
40			11,253	6,224	506	2,126	1,310	611	151	8	11,027	226
41	%	1.0000000	0.5530970	0.0520750	0.1889274	0.1164134	0.0542966	0.0134186	0.0007109	0.0002775	0.9799165	0.0200835
	TOTAL SALARIES & WAGES		44,529	24,629	2,319	8,414	5,183	2,417	598	31	43,636	893
43	%	1.0000000	0.5531002	0.0520784	0.1889555	0.1163961	0.0542792	0.0134295	0.0006962	0.0010106	0.9799457	0.0200543

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER 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.

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2. Please prepare an additional study using the Refined Equivalent Peaker Cost Method, as submitted by Mr. William C. Slusser, Jr., of Florida Power Corporation, in Docket No. 870220-EI. It should be prepared separately and should differ from the study in Interrogatory 1 in that the energy-related production plant components are allocated to the classes according to their respective shares of total on-peak energy consumed (using the current definition of on-peak hours), excluding company and plant use, at the generation level.

ANSWER:

The enclosed cost-of-service study is identical to the original cost-of-service study filed by Michael T. O'Sheasy on December 15, 1989 except that production plant has been classified and allocated to rate class based upon the "Refined Equivalent Peaker Cost Method," as submitted by Mr. William C. Slusser, Jr., of Florida Power Corporation, in Docket No. 870220-EI.

The calculation of the demand/energy ratio of 40% can also be found on the workpapers attached to the beginning of Gulf's response to interrogatory no. 1. The breakeven calculation also set forth in the attachment was found to be 1,430 hours. Production plant classified as energy related was allocated to rate class based upon each rate class kwh sales at the generator during the highest 1,430 hours of 1990.

The attached cost of service study is provided solely as a response to the Staff's Interrogatory. The method which is most appropriate for Gulf, considering Gulf's load shape and other considerations is the 12-MCP and 1/13 included in the exhibit of Mr. O'Sheasy and supported by his prefiled testimony. This method is the most sound and will continue to provide the stable, consistent price signals which Gulf's customers expect to see. The 12-MCP methodology is a widely used and accepted methodology throughout our industry. The Refined Equivalent Peaker Methodology cures some of the flaws in the Equivalent Peaker Methodology. However, it still raises many unanswered questions that leaves it in the "experimental medicine" category.

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INTERROGATORY 2
"REFINED EQUIVALENT PEAKER"

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
PRESENT RATE SUMMARY
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
INVESTMENT													
1	ELECTRIC GROSS PLANT	1,449,231	695,748	50,137	270,519	165,530	75,007	16,597	890	1,368	1,275,796	31,783	141,652
2	ACCUMULATED DEPRECIATION	406,593	247,520	17,777	96,993	59,908	27,480	4,530	315	507	455,030	11,612	19,951
3	NET PLANT	962,638	448,228	32,360	173,526	105,622	47,527	12,067	575	861	820,766	20,171	121,701
4	MATERIALS AND SUPPLIES	92,743	44,167	2,878	18,515	12,334	6,176	520	56	102	84,748	2,582	5,413
5	OTHER WORKING CAPITAL	(3,250)	(821)	11	(493)	(398)	(223)	7	(2)	(3)	(1,922)	(110)	(1,218)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	15,308	8,179	585	3,183	1,912	843	223	11	15	14,951	357	0
8	PLANT HELD FOR FUTURE USE	4,025	2,174	180	800	493	239	33	3	4	3,926	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	8,043	1,179	72	510	359	189	3	2	3	2,317	79	5,647
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(1,156)	(638)	(59)	(214)	(121)	(55)	(13)	0	(1)	(1,101)	(23)	(32)
12	TOTAL ELECTRIC INVESTMENT	1,078,351	502,468	36,027	195,827	120,201	54,696	12,840	645	981	923,685	23,155	131,511
REVENUES													
13	REVENUE FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
14	OTHER OPERATING REVENUES	17,353	9,864	1,090	3,239	1,878	777	189	18	31	17,106	247	0
15	REVENUE-NONASSOCIATED SALES	30,081	256	15	115	91	48	2	0	1	528	18	29,535
16	ADJUSTMENTS TO REVENUE	(11,300)	(5,999)	(604)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
17	TOTAL ADJUSTED REVENUE	291,548	135,982	15,453	52,993	31,714	14,722	3,790	340	587	255,581	6,432	29,535
EXPENSE													
18	OPERATIONS & MAINTENANCE	121,771	64,073	5,818	22,216	13,492	6,151	1,436	75	134	113,375	2,553	5,823
19	DEPRECIATION	53,335	25,996	1,899	10,015	6,014	2,688	940	32	50	47,634	1,134	4,567
20	AMORT. OF INV. TAX CREDIT	(2,347)	(1,115)	(81)	(429)	(258)	(115)	(40)	(1)	(2)	(2,041)	(49)	(257)
21	OTHER AMORTIZATION	255	39	2	16	11	6	0	0	0	74	2	179
22	REAL & PERSONAL PROP. TAX	13,992	6,870	461	2,810	1,837	900	99	9	16	13,002	378	612
23	PATROLL TAX	3,582	1,979	184	663	372	168	42	2	3	3,413	70	99
24	REVENUE TAX	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0
25	OTHER TAXES	11,527	6,104	689	2,399	1,440	673	171	15	25	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(5,500)	(673)	(2,327)	(1,393)	(651)	(169)	(15)	(26)	(11,154)	0	0
27	EXPENSES EXCL. INC. TAX	195,007	100,434	8,628	36,165	21,843	9,912	2,564	124	216	179,886	4,078	11,023
28	OPERATING INCOME	96,541	35,548	6,825	16,828	9,871	4,810	1,226	216	371	75,695	2,334	18,512
29	STATE & FEDERAL INCOME TAX	19,971	6,171	2,052	3,524	1,991	1,026	277	72	126	15,239	546	4,186
30	INTEREST SYNCHRONIZATION	(558)	(241)	(17)	(94)	(58)	(26)	(6)	0	0	(442)	(116)	0
31	TOTAL INCOME TAXES	19,413	5,930	2,035	3,430	1,933	1,000	271	72	126	14,797	430	4,186
32	NET OPERATING INCOME	77,128	29,618	4,790	13,398	7,938	3,810	955	144	245	60,898	1,904	14,326
33	RATE OF RETURN	7.15%	5.89%	13.30%	6.04%	6.60%	6.97%	7.44%	22.33%	24.97%	6.55%	8.22%	10.89%

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	TOTAL PRODUCTION PLANT	819,863	340,848	20,920	148,052	103,845	54,648	973	439	861	670,586	22,794	126,483
2	RETAIL JURISDICTION												
3	DEMAND ENERGY		143,121	8,425	55,406	40,741	19,354	270	174	663	268,234		
			197,727	12,495	92,566	63,104	35,294	703	265	198	402,352		
	TRANSMISSION PLANT												
	350-LAND & LAND RIGHTS SUBSTATIONS												
4	LEVEL 2 COMMON	118	56	3	21	16	7	0	0	0	103	4	11
5	LEVEL 3 COMMON	2	2	0	0	0	0	0	0	0	2	0	0
6	TOTAL SUBSTATION LAND LINES	120	58	3	21	16	7	0	0	0	105	4	11
7	LEVEL 2 COMMON	10,016	4,738	279	1,837	1,349	641	9	6	22	8,881	302	833
8	TOTAL ACCOUNT 350	10,136	4,796	282	1,858	1,365	648	9	6	22	8,986	306	844
	352-STRUCTURES												
9	LEVEL 2 COMMON	3,018	1,410	83	547	402	191	3	2	7	2,645	90	283
10	LEVEL 3 COMMON	163	96	6	37	17	7	0	0	0	163	0	0
11	TOTAL ACCOUNT 352	3,181	1,506	89	584	419	198	3	2	7	2,808	90	283
277.	353-STATION EQUIPMENT												
12	LEVEL 2 CUSTOMER SUB	125	0	0	0	125	0	0	0	0	125	0	0
13	LEVEL 2 COMMON	42,632	19,737	1,162	7,651	5,618	2,669	37	24	91	36,989	1,257	4,386
14	LEVEL 3 COMMON	2,205	1,298	76	502	231	93	2	2	1	2,205	0	0
15	TOTAL ACCOUNT 353	44,962	21,035	1,238	8,153	5,974	2,762	39	26	92	39,319	1,257	4,386
	354-TOWERS AND FIXTURES												
16	LEVEL 2 COMMON	23,912	11,125	655	4,314	3,167	1,505	21	14	52	20,853	709	2,350
	355-POLES AND FIXTURES												
17	LEVEL 2 COMMON	20,705	9,633	567	3,735	2,743	1,303	18	12	45	18,056	614	2,035
	356-OVERHEAD CONDUCTORS												
18	LEVEL 2 COMMON	23,258	10,823	637	4,195	3,081	1,463	20	13	50	20,282	687	2,287
	358-UNDERGROUND CONDUCTORS												
19	LEVEL 2 COMMON	8,921	4,603	271	1,785	1,310	623	9	6	21	8,628	293	0
	359-ROADS AND TRAILS												
20	LEVEL 2 COMMON	56	26	2	10	7	3	0	0	0	48	2	6
21	TOTAL TRANS. PLANT	135,131	63,547	3,741	24,634	18,066	8,505	119	79	289	118,590	3,960	12,191

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
DISTRIBUTION PLANT													
360-SUBSTATION LAND													
22	LEVEL 3 CUST. SUB	33	0	0	0	5	0	0	0	0	5	28	0
23	LEVEL 3 COMMON	782	460	27	178	82	33	1	1	0	782	0	0
24	LEVEL 4 COMMON	351	206	15	85	42	0	3	0	0	351	0	0
25	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0	0	0	0	0	0
26	LEVEL 5 COMMON	1	1	0	0	0	0	0	0	0	1	0	0
27	TOTAL ACCOUNT 360	1,167	667	42	263	129	33	4	1	0	1,139	28	0
361-STRUCTURES													
28	LEVEL 3 CUST. SUB	1,261	0	0	127	518	205	0	0	0	850	411	0
29	LEVEL 3 COMMON	7,012	4,122	243	1,598	736	297	8	5	3	7,012	0	0
30	LEVEL 4 CUST. SUB	1	0	0	0	1	0	0	0	0	1	0	0
31	LEVEL 4 COMMON	138	82	6	33	16	0	1	0	0	138	0	0
32	LEVEL 5 CUST. SUB	17	0	0	0	17	0	0	0	0	17	0	0
33	TOTAL ACCOUNT 361	8,429	4,204	249	1,758	1,288	502	9	5	3	8,018	411	0
362-STATION EQUIPMENT													
34	LEVEL 2 CUST. SUB	8	0	0	0	0	0	0	0	0	0	8	0
35	LEVEL 2 COMMON	516	266	16	103	76	36	1	0	1	499	17	0
36	LEVEL 3 CUST. SUB	10,801	0	0	521	4,295	3,527	0	0	0	8,343	2,458	0
37	LEVEL 3 COMMON	62,887	36,986	2,177	14,327	6,599	2,660	70	45	23	62,887	0	0
38	LEVEL 4 CUST. SUB	95	0	0	0	95	0	0	0	0	95	0	0
39	LEVEL 4 COMMON	1,333	783	57	322	158	0	10	2	1	1,333	0	0
40	LEVEL 5 CUST. SUB	54	0	0	0	54	0	0	0	0	54	0	0
41	TOTAL ACCOUNT 362	75,694	38,035	2,250	15,273	11,277	6,223	81	47	25	73,211	2,483	0
364-POLES AND FIXTURES													
42	LEVEL 4 COMMON	51,325	30,173	2,189	12,389	6,079	0	401	59	35	51,325	0	0
43	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	(0)	0	0
44	TOTAL ACCOUNT 364	51,325	30,173	2,189	12,389	6,079	0	401	59	35	51,325	0	0
365-OVERHEAD CONDUCTORS													
45	LEVEL 4 COMMON	53,298	31,333	2,273	12,865	6,313	0	416	62	36	53,298	0	0
46	LEVEL 5 CUSTOMER	10,455	9,148	793	381	3	0	130	0	0	10,455	0	0
47	TOTAL ACCOUNT 365	63,753	40,481	3,066	13,246	6,316	0	546	62	36	63,753	0	0
366-UNDERGROUND CONDUIT													
48	LEVEL 4 COMMON	1,078	634	46	260	128	0	8	1	1	1,078	0	0
49	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
50	TOTAL ACCOUNT 366	1,078	634	46	260	128	0	8	1	1	1,078	0	0

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12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
51	367-UNDERGROUND COND. & DEV.												
52	LEVEL 4 COMMON	20,414	11,999	871	4,928	2,418	0	160	24	14	20,414	0	0
53	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
53	TOTAL ACCOUNT 367	20,414	11,999	871	4,928	2,418	0	160	24	14	20,414	0	0
54	368-LINE TRANSFORMERS												
55	LEVEL 5 COMMON	87,827	55,606	4,040	22,729	4,522	0	740	110	0	87,827	0	0
56	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0	0	0
56	TOTAL ACCOUNT 368	87,827	55,606	4,040	22,729	4,522	0	740	110	0	87,827	0	0
57	369-SERVICES												
58	HOUSE POWER BOXES	9,226	9,226	0	0	0	0	0	0	0	9,226	0	0
59	OTHER SERVICES	34,679	30,724	2,663	1,280	12	0	0	0	0	34,679	0	0
59	TOTAL ACCOUNT 369	43,905	39,950	2,663	1,280	12	0	0	0	0	43,905	0	0
60	370-METERS	20,270	9,851	4,484	5,708	207	20	0	0	0	20,270	0	0
61	373-STREET LIGHTING	12,280	0	0	0	0	0	12,280	0	0	12,280	0	0
62	TOTAL DIST. PLANT	306,142	231,680	19,900	77,834	32,376	6,778	14,229	309	114	303,220	2,922	0
63	DEMAND	299,232	172,731	11,960	70,465	32,154	6,758	1,819	309	114	296,310	2,922	0
64	CUSTOMER	86,910	58,949	7,940	7,369	222	20	12,410	0	0	86,910	0	0
65	GENERAL PLANT												
66	ELECTRIC	108,095	59,673	5,576	19,999	11,243	5,076	1,276	63	104	103,010	2,107	2,978
67	DEMAND	43,605	21,260	1,333	8,304	5,294	2,053	104	28	73	38,529	2,098	2,978
68	CUSTOMER	30,664	21,787	3,191	3,835	644	57	1,112	13	16	30,655	9	0
69	ENERGY	33,826	16,626	1,052	7,780	5,305	2,966	60	22	15	33,826	0	0
70	Nonelectric	2,472	0	0	0	0	0	0	0	0	0	2,472	0
70	TOTAL GENERAL PLANT	110,567	59,673	5,576	19,999	11,243	5,076	1,276	63	104	103,010	4,579	2,978
71	TOTAL ELEC. GROSS PLANT	1,449,231	695,748	50,137	270,519	165,530	75,007	16,597	890	1,368	1,275,796	31,783	141,652
72	DEMAND	895,479	400,459	25,459	158,969	96,255	36,670	2,312	590	1,139	722,053	31,774	141,652
73	CUSTOMER	117,574	80,736	11,131	11,204	866	77	13,522	13	16	117,565	9	0
74	ENERGY	436,178	214,353	13,547	100,346	68,409	38,260	763	287	213	436,178	0	0
75	TOTAL GROSS PLANT	1,451,703	695,748	50,137	270,519	165,530	75,007	16,597	890	1,368	1,275,796	34,255	141,652

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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 Refined Equivalent Peaker 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)	

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REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	TOTAL PRODUCTION	290,689	135,210	8,299	58,731	41,194	21,678	386	174	342	266,014	9,042	15,633
	RETAIL JURISDICTION												
2	DEMAND		56,775	3,342	22,011	16,161	7,677	107	69	263	106,405		
3	ENERGY		78,435	4,957	36,720	25,033	14,001	279	105	79	159,609		
	TRANSMISSION												
4	350-EASEMENTS	2,616	1,238	73	480	353	169	2	2	6	2,322	79	215
5	352-STRUCTURES	670	320	19	124	89	42	1	0	1	596	19	55
6	353-STATION EQUIPMENT	14,025	6,814	401	2,641	1,935	895	13	8	30	12,737	407	881
7	354-TOWERS & FIXTURES	10,940	5,169	304	2,005	1,472	699	10	7	24	9,690	329	921
8	355-POLES & FIXTURES	7,023	3,318	195	1,287	945	449	6	4	16	6,220	212	591
9	356-OVERHEAD COND.	10,818	5,113	301	1,982	1,456	691	9	6	24	9,582	325	911
10	358-UNDERGROUND COND.	243	125	7	49	36	17	0	0	1	235	8	0
11	359-ROADS AND TRAILS	10	5	0	2	1	1	0	0	0	9	0	1
12	TOTAL TRANSMISSION	46,345	22,102	1,300	8,570	6,287	2,962	41	27	102	41,391	1,379	3,575
	DISTRIBUTION												
13	360-EASEMENTS	138	80	5	31	15	4	0	0	0	135	3	0
14	361-STRUCTURES	1,607	801	47	335	246	96	2	1	1	1,529	78	0
15	362-STATION EQUIPMENT	18,015	9,053	535	3,635	2,684	1,481	19	11	6	17,424	591	0
	364-POLES & FIXTURES												
16	COMMON	20,096	11,814	857	4,851	2,380	0	157	23	14	20,096	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	20,096	11,814	857	4,851	2,380	0	157	23	14	20,096	0	0
	365-OVERHEAD COND.												
19	COMMON	17,808	10,470	759	4,298	2,109	0	132	21	12	17,808	0	0
20	CUSTOMER	3,493	3,056	265	128	1	0	43	0	0	3,493	0	0
21	TOTAL ACCOUNT 365	21,301	13,526	1,024	4,426	2,110	0	182	21	12	21,301	0	0
	366-UNDG. CONDUIT												
22	COMMON	441	261	19	106	52	0	3	0	0	441	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	441	261	19	106	52	0	3	0	0	441	0	0
	367-UNDERGROUND COND.												
25	COMMON	5,216	3,065	223	1,259	618	0	41	6	4	5,216	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	5,216	3,065	223	1,259	618	0	41	6	4	5,216	0	0
	368-LINE TRANSFORMERS												
28	COMMON	28,442	18,033	1,308	7,361	1,464	0	240	36	0	28,442	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	28,442	18,033	1,308	7,361	1,464	0	240	36	0	28,442	0	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
31	369-SERVICES	16,413	14,934	996	479	4	0	0	0	0	16,413	0	0
32	370-METERS	8,092	3,932	1,790	2,279	83	8	0	0	0	8,092	0	0
33	373-STREET LIGHTING	3,144	0	0	0	0	0	3,144	0	0	3,144	0	0
34	TOTAL DISTRIBUTION	122,905	75,499	6,804	24,762	9,656	1,589	3,788	98	37	122,233	672	0
35	DEMAND	91,763	53,577	3,753	21,876	9,568	1,581	601	98	37	91,091	672	0
36	CUSTOMER	31,142	21,922	3,051	2,886	88	8	3,187	0	0	31,142	0	0
GENERAL PLANT													
ELECTRIC													
37	DEMAND	10,757	5,240	329	2,066	1,305	506	26	7	18	9,497	517	743
38	CUSTOMER	7,559	5,371	787	945	159	14	274	3	4	7,557	2	0
39	ENERGY	8,338	4,098	258	1,919	1,307	731	15	6	4	8,338	0	0
40	TOTAL ELECTRIC	26,654	14,709	1,374	4,930	2,771	1,251	315	16	26	25,392	519	743
41	NON-ELECTRIC	715	0	0	0	0	0	0	0	0	0	715	0
42	TOTAL GENERAL PLANT	27,369	14,709	1,374	4,930	2,771	1,251	315	16	26	25,392	1,234	743
43	TOTAL ELECTRIC DEPR. RESERVE	486,593	247,520	17,777	96,993	59,908	27,480	4,530	315	507	455,030	11,612	19,951
44	DEMAND	279,945	137,694	8,724	54,523	33,321	12,726	775	201	420	248,384	11,610	19,951
45	CUSTOMER	38,701	27,293	3,838	3,831	247	22	3,461	3	4	38,699	2	0
46	ENERGY	167,947	82,533	5,215	38,639	26,340	14,732	294	111	83	167,947	0	0
47	TOTAL DEPRECIATION RESERVE	487,300	247,520	17,777	96,993	59,908	27,480	4,530	315	507	455,030	12,327	19,951

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES
(\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	PRODUCTION	82,269	37,833	2,322	16,433	11,526	6,065	108	48	96	74,431	2,530	5,308
2	RETAIL JURISDICTION												
3	DEMAND ENERGY		15,885	935	6,159	4,522	2,148	30	19	74	29,772		
3	ENERGY		21,948	1,387	10,274	7,004	3,917	78	29	22	44,659		
4	TRANSMISSION												
4	LINES RELATED	1,393	677	40	262	193	91	1	1	3	1,268	43	82
5	SUBSTATION RELATED	309	149	9	57	42	19	0	0	1	277	9	23
6	TOTAL TRANS. M & S	1,702	826	49	319	235	110	1	1	4	1,545	52	105
7	DISTRIBUTION												
7	DEMAND RELATED	6,216	3,773	273	1,545	566	0	50	7	2	6,216	0	0
8	CUSTOMER RELATED	2,525	1,712	231	214	6	1	361	0	0	2,525	0	0
9	TOTAL DIST. M & S	8,741	5,485	504	1,759	572	1	411	7	2	8,741	0	0
10	CUSTOMER ACCOUNTS	20	17	2	1	0	0	0	0	0	20	0	0
11	CUSTOMER ASSISTANCE												
11	CUSTOMER RELATED	11	6	1	3	1	0	0	0	0	11	0	0
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL CUST. ASST. M & S	11	6	1	3	1	0	0	0	0	11	0	0
14	TOTAL ELECTRIC M & S	92,743	44,167	2,878	18,515	12,334	6,176	520	56	102	84,748	2,582	5,413
15	DEMAND	45,528	20,484	1,257	8,023	5,323	2,258	81	27	80	37,533	2,582	5,413
16	CUSTOMER	2,556	1,735	234	218	7	1	361	0	0	2,556	0	0
17	ENERGY	44,659	21,948	1,387	10,274	7,004	3,917	78	29	22	44,659	0	0

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REFINED EQUIVALENT PEAKER 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 Refined Equivalent Peaker 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
OTHER WORKING CAPITAL													
1	CURRENT ASSETS & LIAB.	2,763	1,510	140	506	289	124	35	2	4	2,610	55	98
2	DEMAND	1,526	754	47	296	194	79	3	1	3	1,377	51	98
3	CUSTOMER	679	479	71	86	14	1	28	0	0	679	0	0
4	ENERGY	446	218	14	102	71	40	1	0	0	446	0	0
5	REVENUE RELATED	112	59	8	22	10	4	3	1	1	108	4	0
PREPAYMENTS													
6	PRODUCTION	1,224	592	37	256	180	95	1	0	1	1,162	40	22
	RETAIL JURISDICTION												
7	DEMAND		248	15	96	71	34	0	0	1	465		
8	ENERGY		344	22	160	109	61	1	0	0	697		
9	TRANSMISSION	205	105	6	41	30	14	0	0	0	196	7	2
10	DISTRIBUTION	648	389	33	131	54	11	24	1	0	643	5	0
11	DEMAND	498	287	20	117	54	11	3	1	0	493	5	0
12	CUSTOMER	150	102	13	14	0	0	21	0	0	150	0	0
13	CUSTOMER ACCOUNTS	23	20	2	1	0	0	0	0	0	23	0	0
14	CUSTOMER ASSISTANCE	15	8	2	4	1	0	0	0	0	15	0	0
15	CUSTOMER	15	8	2	4	1	0	0	0	0	15	0	0
16	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	2,115	1,114	80	433	265	120	25	1	1	2,039	52	24
18	DEMAND	1,230	640	41	254	155	59	3	1	1	1,154	52	24
19	CUSTOMER	188	130	17	19	1	0	21	0	0	188	0	0
20	ENERGY	697	344	22	160	109	61	1	0	0	697	0	0
CLEARING ACCOUNTS													
21	PRODUCTION	255	122	7	51	36	19	0	0	0	235	8	12
	RETAIL JURISDICTION												
22	DEMAND		51	3	19	14	7	0	0	0	94		
23	ENERGY		71	4	32	22	12	0	0	0	141		
24	TRANSMISSION	18	8	1	3	3	1	0	0	0	16	1	1
25	DISTRIBUTION	80	49	6	15	5	1	4	0	0	80	0	0
26	DEMAND	51	31	2	12	5	1	0	0	0	51	0	0
27	CUSTOMER	29	18	4	3	0	0	4	0	0	29	0	0
28	CUSTOMER ACCOUNTS	60	50	5	4	0	0	1	0	0	60	0	0
29	CUSTOMER ASSISTANCE	39	22	5	10	2	0	0	0	0	39	0	0
30	CUSTOMER	39	22	5	10	2	0	0	0	0	39	0	0
31	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	452	251	24	83	46	21	5	0	0	430	9	13
33	DEMAND	183	90	6	34	22	9	0	0	0	161	9	13
34	CUSTOMER	128	90	14	17	2	0	5	0	0	128	0	0
35	ENERGY	141	71	4	32	22	12	0	0	0	141	0	0

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12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELCTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
36	PRELIM. SURVEY CHARGES	1,276	533	32	230	161	85	1	1	1	1,044	35	197
37	RETAIL JURISDICTION												
38	DEMAND		225	13	86	63	30	0	0	1	418		
38	ENERGY		308	19	144	98	55	1	1	0	626		
39	OTHER PROP. INCL CARY. SUB	836	347	22	151	106	56	1	0	1	684	23	129
40	RETAIL JURISDICTION												
40	DEMAND		145	9	57	42	20	0	0	1	274		
41	ENERGY		202	13	94	64	36	1	0	0	410		
42	PROP. INSURANCE RESERVE	(6,532)	(3,041)	(220)	(1,177)	(717)	(322)	(82)	(4)	(6)	(5,569)	(137)	(826)
43	DEMAND	(4,177)	(1,784)	(114)	(709)	(427)	(162)	(10)	(3)	(5)	(3,214)	(137)	(826)
44	CUSTOMER	(535)	(364)	(49)	(50)	(4)	0	(68)	0	0	(535)	0	0
45	ENERGY	(1,820)	(893)	(57)	(418)	(286)	(160)	(4)	(1)	(1)	(1,820)	0	0
46	PLANT SET-UP ACCT. PAYABLE												
46	PRODUCTION	1,005	423	25	183	128	68	1	0	1	829	28	148
47	RETAIL JURISDICTION												
47	DEMAND		178	10	69	50	24	0	0	1	332		
48	ENERGY		245	15	114	78	44	1	0	0	497		
49	TRANSMISSION	159	76	4	29	21	10	0	0	0	140	5	14
50	DISTRIBUTION	462	278	24	93	39	8	17	0	0	459	3	0
51	DEMAND	355	206	14	84	38	8	2	0	0	352	3	0
52	CUSTOMER	107	72	10	9	1	0	15	0	0	107	0	0
53	CUSTOMER ACCOUNTS	16	14	1	1	0	0	0	0	0	16	0	0
54	CUSTOMER ASSSISTANCE	11	6	1	3	1	0	0	0	0	11	0	0
55	CUSTOMER	11	6	1	3	1	0	0	0	0	11	0	0
56	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
57	TOTAL PLANT SET-UP ACCT. PAY	1,653	797	55	309	189	86	18	0	1	1,455	36	162
58	DEMAND	1,022	460	28	182	109	42	2	0	1	824	36	162
59	CUSTOMER	134	92	12	13	2	0	15	0	0	134	0	0
60	ENERGY	497	245	15	114	78	44	1	0	0	497	0	0
61	OTHER DEF. CR. & DEBITS	(6,578)	(2,735)	(168)	(1,188)	(833)	(438)	(8)	(3)	(7)	(5,380)	(183)	(1,015)
62	RETAIL JURISDICTION												
62	DEMAND		(1,149)	(68)	(445)	(327)	(155)	(2)	(1)	(5)	(2,152)		
63	ENERGY		(1,586)	(100)	(743)	(506)	(283)	(6)	(2)	(2)	(3,228)		
64	UNAMORT. RATE COST EXP. REVENUE RELATED	765	403	46	160	96	45	12	1	2	765	0	0
65	TOTAL OTHER WORK. CAP.	(3,250)	(821)	11	(493)	(398)	(223)	7	(2)	(3)	(1,922)	(110)	(1,218)
66	DEMAND	(2,490)	(619)	(30)	(245)	(169)	(78)	(4)	(2)	(3)	(1,158)	(114)	(1,218)
67	CUSTOMER	594	427	65	85	15	1	1	0	0	594	0	0
68	ENERGY	(2,231)	(1,091)	(70)	(515)	(350)	(195)	(5)	(2)	(3)	(2,231)	0	0
69	REVENUE RELATED	877	462	54	182	106	49	15	2	3	873	4	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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)	

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line</u> <u>No.</u>	<u>Footnote</u> <u>Label</u>	
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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>CONST. WORK IN PROGRESS</u>													
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION												
2	DEMAND		0	0	0	0	0	0	0	0	0		
3	ENERGY		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 ASSISTANCE	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	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWIP	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	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
<u>WORK NOT BEARING INT.</u>													
16	PRODUCTION	8,284	4,073	250	1,769	1,241	653	11	5	10	8,012	272	0
	RETAIL JURISDICTION												
17	DEMAND		1,710	101	663	487	231	3	2	8	3,205		
18	ENERGY		2,363	149	1,106	754	422	8	3	2	4,897		
19	TRANSMISSION	1,302	673	40	261	191	90	1	1	3	1,260	42	0
20	DISTRIBUTION	5,722	3,433	295	1,153	480	100	211	5	2	5,679	43	0
21	DEMAND	4,434	2,560	177	1,044	476	100	27	5	2	4,391	43	0
22	CUSTOMER	1,288	873	118	109	4	0	184	0	0	1,288	0	0
23	TOTAL WMBI	15,308	8,179	585	3,183	1,912	843	223	11	15	14,951	357	0
24	DEMAND	9,213	4,943	318	1,968	1,154	421	31	8	13	8,856	357	0
25	CUSTOMER	1,288	873	118	109	4	0	184	0	0	1,288	0	0
26	ENERGY	4,807	2,363	149	1,106	754	422	8	3	2	4,807	0	0

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(RSW-2)

Staff's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
PLANT HELD FOR FUTURE USE													
27	PRODUCTION	1,459	717	44	312	219	115	2	1	1	1,411	48	0
RETAIL JURISDICTION													
28	DEMAND		300	18	117	86	41	1	0	1	564		
29	ENERGY		417	26	195	133	74	1	1	0	847		
30	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL													
31	DEMAND	992	518	33	205	129	50	3	1	2	941	51	0
32	CUSTOMER	749	533	78	94	16	1	27	0	0	749	0	0
33	ENERGY	825	406	25	189	129	73	1	1	1	825	0	0
34	TOTAL GENERAL	2,566	1,457	136	488	274	124	31	2	3	2,515	51	0
35	TOTAL PLNT HELD FOR FUT. USE	4,025	2,174	180	800	493	239	33	3	4	3,926	99	0
36	DEMAND	1,604	818	51	322	215	91	4	1	3	1,505	99	0
37	CUSTOMER	749	533	78	94	16	1	27	0	0	749	0	0
38	ENERGY	1,672	823	51	384	262	147	2	2	1	1,672	0	0
39	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
RETAIL JURISDICTION													
40	DEMAND		0	0	0	0	0	0	0	0	0		
41	ENERGY		0	0	0	0	0	0	0	0	0		
INJURIES & DAMAGES RESERVE													
42	PRODUCTION	(653)	(306)	(19)	(133)	(94)	(49)	(1)	0	(1)	(603)	(21)	(29)
RETAIL JURISDICTION													
43	DEMAND		(128)	(8)	(50)	(37)	(17)	0	0	(1)	(241)		
44	ENERGY		(178)	(11)	(83)	(57)	(32)	(1)	0	0	(362)		
45	TRANSMISSION	(45)	(23)	(1)	(8)	(6)	(3)	0	0	0	(41)	(1)	(3)
46	DISTRIBUTION	(206)	(127)	(14)	(38)	(14)	(2)	(10)	0	0	(205)	(1)	
47	DEMAND	(130)	(76)	(5)	(31)	(14)	(2)	(1)	0	0	(129)	(1)	0
48	CUSTOMER	(76)	(51)	(9)	(7)	0	0	(9)	0	0	(76)	0	0
49	CUSTOMER ACCOUNTS	(153)	(129)	(13)	(9)	(1)	0	(1)	0	0	(153)	0	0
50	CUSTOMER ASSISTANCE	(99)	(53)	(12)	(26)	(6)	(1)	(1)	0	0	(99)	0	0
51	CUSTOMER	(99)	(53)	(12)	(26)	(6)	(1)	(1)	0	0	(99)	0	0
52	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
53	TOTAL INJ. & DAM. RES.	(1,156)	(638)	(59)	(214)	(121)	(55)	(13)	0	(1)	(1,101)	(23)	(32)
54	DEMAND	(466)	(227)	(14)	(89)	(57)	(22)	(1)	0	(1)	(411)	(23)	(32)
55	CUSTOMER	(378)	(233)	(34)	(42)	(7)	(1)	(11)	0	0	(378)	0	0
56	ENERGY	(312)	(178)	(11)	(83)	(57)	(32)	(1)	0	0	(312)	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
57	UNAMORT. PLANT ACQ. ADJ. PRODUCTION	7,824	1,144	70	497	349	184	3	2	3	2,252	77	5,495
58	RETAIL JURISDICTION												
59	DEMAND		481	28	186	137	65	1	1	2	901		
60	ENERGY		663	42	311	212	119	2	1	1	1,351		
61	TRANSMISSION	219	35	2	13	10	5	0	0	0	65	2	152
62	DISTRIBUTION	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	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
65	TOTAL UNAMORT PLNT ACQ. ADJ.	8,043	1,179	72	510	359	189	3	2	3	2,317	79	5,647
66	DEMAND	6,692	516	30	199	147	70	1	1	2	946	79	5,647
67	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
68	ENERGY	1,351	663	42	311	212	119	2	1	1	1,351	0	0
69	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0	0	0
70	TOTAL OTHER ADDITIONS	26,220	10,894	778	4,279	2,643	1,216	246	16	21	20,093	512	5,615
71	DEMAND	17,043	6,050	385	2,400	1,459	560	35	10	17	10,916	512	5,615
72	CUSTOMER	1,709	1,173	162	161	13	0	200	0	0	1,709	0	0
73	ENERGY	7,468	3,671	231	1,718	1,171	656	11	6	4	7,468	0	0

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12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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)	

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GULF POWER COMPANY
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REFINED EQUIVALENT PEAKER 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF REVENUES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	REVENUE FROM SALES												
2	BASE RATE REV. FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
3	FUEL & ECCR REVENUES	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
	OTHER OPERATING REVENUES												
4	451-MISC. SERVICE REVENUES												
5	CUST. CONNECTION FEES	126	102	19	5	0	0	0	0	0	126	0	0
6	CUST. RECONNECTION FEES	1,472	1,413	40	19	0	0	0	0	0	1,472	0	0
7	RESTORATION FEE	203	172	21	10	0	0	0	0	0	203	0	0
8	BAD CHECK FEES	74	52	15	7	0	0	0	0	0	74	0	0
9	FRANCHISE CHARGES	11,338	5,999	684	2,365	1,416	662	171	15	26	11,338	0	0
10	INSTALL. & REM.-TEMP SER	168	0	168	0	0	0	0	0	0	168	0	0
11	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0	0	0
12	INVESTIGATIVE CHARGES	26	26	0	0	0	0	0	0	0	26	0	0
13	COLLECTION CHARGES	72	61	7	4	0	0	0	0	0	72	0	0
13	TOTAL ACCOUNT 451	13,479	7,825	954	2,410	1,416	662	171	15	26	13,479	0	0
14	454-RENT FROM ELEC. PROP.												
15	EQUIPMENT RENTAL	11	7	0	3	1	0	0	0	0	11	0	0
16	MISC. EQUIP. RENTAL	0	0	0	0	0	0	0	0	0	0	0	0
17	POLE ATTACHMENT RENTAL	2,074	1,220	88	501	246	0	16	2	1	2,074	0	0
18	MISCELLANEOUS RENTS	455	223	14	97	68	36	1	0	1	440	15	0
18	TOTAL ACCOUNT 454	2,540	1,450	102	601	315	36	17	2	2	2,525	15	0
19	455-INTERDEPART. RENTAL	4	3	0	1	0	0	0	0	0	4	0	0
20	456-OTHER ELECTRIC REVENUE	1,135	586	34	227	167	79	1	1	3	1,078	37	0
21	CUST. SUB. WHEELING REV	195	0	0	0	0	0	0	0	0	0	195	0
22	TOTAL ACCOUNT 456	1,330	586	34	227	167	79	1	1	3	1,078	232	0
23	REV. NONASSOC. CO.-DEMAND	27,709	138	8	54	40	19	0	0	1	260	9	27,440
24	REV. NONASSOC. CO.-ENERGY	2,372	118	7	61	51	29	2	0	0	278	9	2,095
25	TOTAL REV. NONASSOC. CO.	30,081	256	15	115	91	48	2	0	1	528	18	29,535
26	TOTAL OTHER OPER. REVENUE	47,434	10,120	1,105	3,354	1,989	825	191	18	32	17,634	265	29,535
27	ADJUSTMENTS TO REVENUES												
28	FRANCHISE FEE REVENUES	(11,338)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	0	0
29	INTERDEPARTMENTAL SALES	38	0	0	0	0	0	0	0	0	0	38	0
29	NET ADJUSTMENT TO REVENUES	(11,300)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
30	TOTAL ADJUSTED REVENUES	291,548	135,982	15,453	52,993	31,714	14,722	3,790	340	587	251,581	6,432	29,535

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
PRODUCTION O & M EXPENSES													
STEAM POWER GENERATION													
OPERATIONS													
1	500-SUPERVISION	3,491	1,727	102	669	491	233	3	2	8	3,235	110	146
2	501	186,452	63,819	4,044	33,173	27,560	15,942	909	141	53	145,641	4,871	35,940
3	501-FUEL REMOVAL	(182,463)	(62,127)	(3,937)	(32,294)	(26,829)	(15,520)	(885)	(137)	(52)	(141,781)	(4,742)	(35,940)
4	501-NET	3,989	1,692	107	879	731	422	24	4	1	3,860	129	0
502-STEAM													
5	DEMAND RELATED	3,217	1,576	93	611	449	213	3	2	7	2,954	100	163
6	ENERGY RELATED	309	138	9	71	59	34	2	0	0	313	10	(14)
7	TOTAL ACCOUNT 502	3,526	1,714	102	682	508	247	5	2	7	3,267	110	149
505-ELECTRIC EXPENSES													
8	DEMAND RELATED	2,539	1,276	75	495	363	173	2	2	6	2,392	81	66
9	ENERGY RELATED	1,745	739	47	385	320	185	11	2	1	1,690	57	(2)
10	TOTAL ACCOUNT 505	4,284	2,015	122	880	683	358	13	4	7	4,082	138	64
506-MISCELLANEOUS													
11	DEMAND RELATED	4,647	1,836	108	711	522	248	3	2	9	3,439	117	1,091
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	4,647	1,836	108	711	522	248	3	2	9	3,439	117	1,091
14	507-RENTS	33	17	1	7	5	2	0	0	0	32	1	0
15	TOTAL STEAM OPERATIONS	19,970	9,001	542	3,828	2,940	1,510	48	14	32	17,915	605	1,450
MAINTENANCE													
16	510-SUPERVISION	2,946	1,458	86	565	415	197	3	2	7	2,733	93	120
17	511-STRUCTURES	1,769	899	53	348	256	121	2	1	4	1,684	57	28
512-BOILER PLANT													
18	DEMAND RELATED	6,489	3,268	192	1,267	930	442	6	4	15	6,124	208	157
19	ENERGY RELATED	9,071	2,963	188	1,540	1,280	740	42	7	6	6,762	226	2,083
20	TOTAL ACCOUNT 512	15,560	6,231	380	2,807	2,210	1,182	48	11	17	12,886	434	2,240
513-ELECTRIC PLANT													
21	DEMAND RELATED	5,137	2,629	155	1,019	748	355	5	3	12	4,926	167	44
22	ENERGY RELATED	3,408	1,434	91	745	619	358	20	3	1	3,271	109	28
23	TOTAL ACCOUNT 513	8,545	4,063	246	1,764	1,367	713	25	6	13	8,197	276	72
514-MISCELLANEOUS													
24	DEMAND RELATED	1,992	969	57	376	276	131	2	1	4	1,816	62	114
25	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1,992	969	57	376	276	131	2	1	4	1,816	62	114
27	TOTAL MAINTENANCE	30,812	13,620	822	5,860	4,524	2,344	80	21	45	27,316	922	2,574
28	TOTAL STEAM POWER GENERATION	50,782	22,621	1,364	9,688	7,464	3,854	128	35	77	45,231	1,527	4,024

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Staff's First Set of Interprocessor
Decret No. 84145-EI
GULF POWER COMPANY
February 19, 1990
Item No. 2
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
OTHER POWER GENERATION													
OPERATION													
29	547-FUEL	0	0	0	0	0	0	0	0	0	0	0	0
30	547-FUEL REMOVAL	0	0	0	0	0	0	0	0	0	0	0	0
31	547-NET FUEL	0	0	0	0	0	0	0	0	0	0	0	0
548-GENERATION EXPENSES													
32	DEMAND	16	9	0	3	2	1	0	0	0	15	1	0
33	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL ACCOUNT 548	16	9	0	3	2	1	0	0	0	15	1	0
35	TOTAL OPERATION	16	9	0	3	2	1	0	0	0	15	1	0
MAINTENANCE													
36	551-SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
552-STRUCTURES													
37	DEMAND	2	2	0	0	0	0	0	0	0	2	0	0
38	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
39	TOTAL ACCOUNT 552	2	2	0	0	0	0	0	0	0	2	0	0
553-ELECTRIC PLANT													
40	DEMAND	23	11	1	5	3	2	0	0	0	22	1	0
41	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 553	23	11	1	5	3	2	0	0	0	22	1	0
554-MISCELLANEOUS PLANT													
43	DEMAND	7	5	0	1	1	0	0	0	0	7	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 554	7	5	0	1	1	0	0	0	0	7	0	0
46	TOTAL MAINTENANCE	32	18	1	6	4	2	0	0	0	31	1	0
47	TOTAL OTHER GEN. EXPENSE	48	27	1	9	6	3	0	0	0	46	2	0
48	TOTAL GENERATION EXPENSES	50,830	22,648	1,365	9,697	7,470	3,857	128	35	77	45,277	1,529	4,024
49	DEMAND	32,308	15,682	923	6,077	4,461	2,118	29	19	72	29,381	998	1,929
50	ENERGY	18,522	6,966	442	3,620	3,009	1,739	99	16	5	15,896	531	2,095
OTHER PRODUCTION EXPENSE													
51	555-PURCHASED POWER	7,762	9,005	503	5,017	4,262	2,541	159	23	(2)	21,588	719	(14,545)
52	DEMAND	(4,919)	(2,538)	(149)	(984)	(723)	(343)	(5)	(3)	(12)	(4,757)	(162)	0
53	ENERGY	12,681	11,543	732	6,001	4,985	2,884	164	26	10	26,345	881	(14,545)
54	FUEL REMOVAL	(12,095)	(11,635)	(737)	(6,048)	(5,024)	(2,906)	(166)	(26)	(10)	(26,552)	(888)	14,545
55	NET ENERGY	(214)	(92)	(5)	(47)	(39)	(22)	(2)	0	0	(207)	(7)	0
56	NET TOTAL ACCOUNT 555	(5,133)	(2,630)	(154)	(1,031)	(762)	(365)	(7)	(3)	(12)	(4,964)	(169)	0

Staff's First Set of Interrogatories
 Docet No. 99145-B;
 GULF POWER COMPANY
 February 5, 1990
 Item No. 2
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	PATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
57	556-SYSTEM CONTROL												
58	DEMAND	1,143	508	35	229	168	80	1	1	3	1,105	38	0
59	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
59	TOTAL ACCOUNT 556	1,143	508	35	229	168	80	1	1	3	1,105	38	0
60	557-OTHER EXPENSES	(5,077)											
61	FUEL REMOVAL	5,077											
62	NET 557	0											
63	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 557	0											
66	TOTAL OTHER PROCD. EXPENSE	(3,990)	(2,042)	(119)	(802)	(594)	(285)	(6)	(2)	(9)	(3,859)	(131)	0
67	DEMAND	(3,776)	(1,950)	(116)	(755)	(555)	(263)	(4)	(2)	(9)	(3,652)	(124)	0
68	ENERGY	(214)	(92)	(3)	(47)	(39)	(22)	(2)	0	0	(207)	(7)	0
69	TOTAL PRODUCTION EXPENSES	46,040	20,606	1,246	8,095	6,876	3,572	122	33	68	41,418	1,398	4,024
70	DEMAND	28,532	13,732	809	5,322	3,906	1,855	25	17	63	25,729	874	1,929
71	ENERGY	18,308	6,874	437	3,573	2,970	1,717	97	16	5	15,689	524	2,095
TRANSMISSION O & M EXPENSE													
72	OPERATION												
73	561-LOAD DISPATCHING	486	236	14	91	67	32	0	0	1	441	15	30
74	562-STATION	840	407	24	158	116	54	1	1	2	763	24	53
75	563-OVERHEAD LINES	233	80	5	31	23	11	0	0	0	150	5	78
76	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0	0	0
77	SURTOTAL	1,559	723	43	280	206	97	1	1	3	1,354	44	161
78	560-SUPERVISION	374	181	11	70	51	24	0	0	0	338	11	25
79	566-MISCELLANEOUS	135	65	4	25	19	9	0	0	0	122	4	9
80	567-RENTS	3,018	1,429	85	553	407	192	2	2	6	2,676	87	255
80	TOTAL OPERATIONS	5,006	2,398	143	928	683	322	3	3	10	4,490	146	450
MAINTENANCE													
81	569-STRUCTURES	2	2	0	0	0	0	0	0	0	2	0	0
82	570-STATION EQUIPMENT	518	252	15	98	72	33	0	0	0	471	15	32
83	571-OVERHEAD LINES	1,126	520	31	204	150	71	1	1	2	988	34	104
84	SURTOTAL	1,646	782	46	302	222	104	1	1	3	1,481	49	136
85	568-SUPERVISION	331	156	9	61	45	21	0	0	0	293	10	28
86	573-MISCELLANEOUS	108	51	3	20	15	7	0	0	0	96	3	9
87	TOTAL MAINTENANCE	2,005	909	58	383	282	132	1	1	4	1,850	62	173
88	TOTAL TRANSMISSION EXPENSE	7,171	3,387	201	1,311	965	454	4	4	14	6,340	208	623

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
<u>DISTRIBUTION O & M EXPENSE OPERATIONS</u>													
89	501-LOAD DISPATCHING	206	121	7	47	22	9	0	0	0	206	0	0
90	502-STATION	264	133	8	54	39	21	0	0	0	255	9	0
	503-OVERHEAD LINES												
91	DEMAND	875	556	40	226	45	0	7	1	0	875	0	0
92	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
93	TOTAL ACCOUNT 503	875	556	40	226	45	0	7	1	0	875	0	0
	504-UNDERGROUND LINES												
94	DEMAND	294	187	14	76	15	0	2	0	0	294	0	0
95	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
96	TOTAL ACCOUNT 504	294	187	14	76	15	0	2	0	0	294	0	0
97	505-STREET LIGHTING	233	0	0	0	0	0	233	0	0	233	0	0
98	506-METER	802	390	177	226	8	1	0	0	0	802	0	0
99	506-OTHER MISC. REVS.	636	605	22	9	0	0	0	0	0	636	0	0
100	TOTAL ACCOUNT 506	1,438	995	199	235	8	1	0	0	0	1,438	0	0
101	507-CUSTOMER INSTAL.	302	275	18	9	0	0	0	0	0	302	0	0
102	507-OTHER MISC. REVS.	16	16	0	0	0	0	0	0	0	16	0	0
103	TOTAL ACCOUNT 507	318	291	18	9	0	0	0	0	0	318	0	0
104	SUBTOTAL	3,628	2,283	206	647	129	31	242	1	0	3,619	9	0
105	DEMAND	1,639	997	69	403	121	30	9	1	0	1,630	9	0
106	CUSTOMER	1,989	1286	217	244	8	1	233	0	0	1,989	0	0
	500-SUPERVISION												
107	DEMAND	364	221	15	90	27	7	2	0	0	362	2	0
108	CUSTOMER	442	206	48	54	2	0	52	0	0	442	0	0
109	TOTAL ACCOUNT 500	806	507	63	144	29	7	54	0	0	804	2	0
	508-MISCELLANEOUS												
110	DEMAND	363	221	15	89	27	7	2	0	0	361	2	0
111	CUSTOMER	441	285	48	54	2	0	52	0	0	441	0	0
112	TOTAL ACCOUNT 508	804	506	63	143	29	7	54	0	0	802	2	0
	509-RENTS												
113	DEMAND	16	10	1	4	1	0	0	0	0	16	0	0
114	CUSTOMER	20	14	2	2	0	0	2	0	0	20	0	0
115	TOTAL ACCOUNT 509	36	24	3	6	1	0	2	0	0	36	0	0
116	TOTAL OPERATION	5,274	3,320	415	940	188	45	352	1	0	5,261	13	0

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Staff & First Set of Interrogations
Locust No. 89145-E1
GULF POWER COMPANY
February 1990
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	MAINTENANCE												
117	591-STRUCTURES	16	9	0	3	2	1	0	0	0	15	1	0
118	592-STATION EQUIPMENT	738	371	22	149	110	61	1	0	0	714	24	0
119	593-OVHD LINES - MISC REVS	138	0	138	0	0	0	0	0	0	138	0	0
	593-OVERHEAD LINES												
120	DEMAND	3,879	2,202	165	936	459	0	30	4	3	3,879	0	0
121	CUSTOMER	1,674	1,478	128	62	1	0	5	0	0	1,674	0	0
122	SUBTOTAL OVERHEAD LINES	5,553	3,760	293	998	460	0	35	4	3	5,553	0	0
123	TOTAL ACCOUNT 593	5,691	3,760	431	998	460	0	35	4	3	5,691	0	0
	594-UNDERGROUND LINES												
124	DEMAND	938	552	40	226	111	0	7	1	1	938	0	0
125	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
126	TOTAL ACCOUNT 594	938	552	40	226	111	0	7	1	1	938	0	0
	595-LINE TRANSFORMERS												
127	DEMAND	498	315	23	129	26	0	4	1	0	498	0	0
128	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
129	TOTAL ACCOUNT 595	498	315	23	129	26	0	4	1	0	498	0	0
130	596-STREET LIGHTING	272	0	0	0	0	0	272	0	0	272	0	0
131	597-METERS	96	47	21	27	1	0	0	0	0	96	0	0
132	SUBTOTAL	8,249	5,054	537	1,532	710	62	319	6	4	8,224	25	0
133	DEMAND	6,069	3,529	250	1,443	708	62	42	6	4	6,044	25	0
134	CUSTOMER	2,180	1,525	287	89	2	0	277	0	0	2,180	0	0
	590-SUPERVISION												
135	DEMAND	558	324	23	133	65	6	4	1	0	556	2	0
136	CUSTOMER	200	141	26	8	0	0	25	0	0	200	0	0
137	TOTAL ACCOUNT 590	758	465	49	141	65	6	29	1	0	756	2	0
	598-MISCELLANEOUS												
138	DEMAND	79	46	3	19	9	1	1	0	0	79	0	0
139	CUSTOMER	29	20	4	1	0	0	4	0	0	29	0	0
140	TOTAL ACCOUNT 598	108	66	7	20	9	1	5	0	0	108	0	0
141	TOTAL MAINTENANCE	9,115	5,585	593	1,693	784	69	353	7	4	9,088	27	0
142	TOTAL DISTRIBUTION EXPENSE	14,389	8,905	1,008	2,633	972	114	705	8	4	14,349	40	0
143	TOTAL DEMAND	9,088	5,348	376	2,181	958	113	60	8	4	9,048	40	0
144	TOTAL CUSTOMER	5,301	3,557	632	452	14	1	645	0	0	5,301	0	0
145	CUSTOMER ACCOUNTS EXPENSE	7,779	6,563	641	460	27	3	71	7	2	7,774	5	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
<u>CUSTOMER ASSISTANCE EXPENSE</u>													
146	907/911-SUPERVISION	419	104	100	172	39	3	0	0	1	419	0	0
	908/912-CUSTOMER ASSISTANCE												
147	RESIDENTIAL	2,260	2,260	0	0	0	0	0	0	0	2,260	0	0
148	COMMERCIAL	809	0	548	259	2	0	0	0	0	809	0	0
149	INDUSTRIAL	1,188	0	0	882	276	25	0	0	5	1,188	0	0
150	STREET LIGHTING	75	0	0	0	0	0	75	0	0	75	0	0
151	TOTAL ACCOUNT 908/912	4,332	2,260	548	1,141	278	25	75	0	5	4,332	0	0
152	909/913-ADVERTISING	1,046	767	70	163	41	4	0	0	1	1,046	0	0
153	910-MISCELLANEOUS	129	32	30	53	12	1	0	0	1	129	0	0
154	ENERGY CONSERVATION COST	1,640	709	45	369	317	187	10	2	1	1,640	0	0
155	ECCR ADJUSTMENT	(1,640)	(709)	(45)	(369)	(317)	(187)	(10)	(2)	(1)	(1,640)	0	0
156	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0	0	0
157	TOTAL CUSTOMER ASSISTANCE	5,926	3,163	748	1,529	370	33	75	0	8	5,926	0	0
<u>ADMIN. & GENERAL EXPENSE</u>													
	924-PROPERTY INSURANCE												
158	PRODUCTION	1,044	460	28	200	140	74	1	0	1	904	31	109
	RETAIL JURISDICTION												
159	DEMAND		194	11	75	55	26	0	0	1	362		
160	ENERGY		266	17	125	85	48	1	0	0	542		
161	TRANSMISSION	217	105	6	41	30	14	0	0	0	196	7	14
162	DISTRIBUTION	561	337	29	113	47	10	21	0	0	557	4	0
163	DEMAND	435	252	17	102	47	10	3	0	0	431	4	0
164	CUSTOMER	126	85	12	11	0	0	18	0	0	126	0	0
165	CUSTOMER ACCOUNTS	31	26	3	2	0	0	0	0	0	31	0	0
166	CUSTOMER ASSISTANCE	20	11	3	5	1	0	0	0	0	20	0	0
167	CUSTOMER	20	11	3	5	1	0	0	0	0	20	0	0
168	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
169	TOTAL ACCOUNT 924	1,873	939	69	361	218	98	22	0	1	1,708	42	123
170	DEMAND	1,154	551	34	218	132	50	3	0	1	989	42	123
171	CUSTOMER	177	122	18	18	1	0	18	0	0	177	0	0
172	ENERGY	542	266	17	125	85	48	1	0	0	542	0	0
	928-REGULATORY COMMISSION												
173	STATE	870	461	52	181	109	51	13	1	2	870	0	0
174	FEDERAL	176	0	0	0	0	0	0	0	0	0	176	0
175	TOTAL ACCOUNT 928	1,046	461	52	181	109	51	13	1	2	870	176	0
176	EPRI DUES	1,560	674	43	351	302	178	10	1	1	1,560	0	0
177	OTHER INDUSTRY DUES	167	73	5	38	32	18	1	0	0	167	0	0
178	MISC. A & G - OTHER REVS.	1	1	0	0	0	0	0	0	0	1	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
179	MISCELLANEOUS A & G	35,166	19,365	1,809	6,490	3,649	1,647	414	21	34	33,429	684	1,053
180	DEMAND	14,237	6,898	433	2,721	1,718	666	34	9	24	12,503	681	1,053
181	CUSTOMER	9,951	7,071	1,035	1,245	209	18	361	4	5	9,948	3	0
182	ENERGY	10,978	5,396	341	2,524	1,722	963	19	8	5	10,978	0	0
183	TOTAL MISCELLANEOUS A & G	35,167	19,366	1,809	6,490	3,649	1,647	414	21	34	33,430	684	1,053
184	DEMAND	14,237	6,898	433	2,721	1,718	666	34	9	24	12,503	681	1,053
185	CUSTOMER	9,952	7,072	1,035	1,245	209	18	361	4	5	9,949	3	0
186	ENERGY	10,978	5,396	341	2,524	1,722	963	19	8	5	10,978	0	0
187	ECCR MISC A & G ADJUSTMENT	(147)	(64)	(4)	(33)	(28)	(17)	(1)	0	0	(147)	0	0
188	TOTAL ADMIN. & GENERAL	39,666	21,449	1,974	7,388	4,282	1,975	459	23	38	37,588	902	1,176
189	TOTAL OPER. & MAINTENANCE	121,771	64,073	5,818	22,216	13,492	6,151	1,436	75	134	113,395	2,553	5,823
190	DEMAND	60,182	29,916	1,853	11,753	7,679	3,138	126	38	106	54,609	1,845	3,728
191	ENERGY	31,408	13,219	839	6,578	5,083	2,907	127	25	11	28,789	524	2,095
192	CUSTOMER	29,135	20,477	3,074	3,704	621	55	1,170	11	15	29,127	8	0
193	REVENUE	1,046	461	52	181	109	51	13	1	2	870	176	0

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Staff's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE

(Continued)

Line No.	Footnote Label	Description
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.

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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.

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PRT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
1	TOTAL PRODUCTION RETAIL JURISDICTION	29,463	12,492	767	5,425	3,805	2,002	36	16	31	24,574	835	4,054
2	DEMAND		5,246	309	2,033	1,493	709	10	6	24	9,830		
3	ENERGY		7,246	458	3,392	2,312	1,293	26	10	7	16,744		
4	TRANSMISSION												
5	350-EASEMENTS	125	59	3	23	17	8	0	0	0	110	4	11
6	352-STRUCTURES	83	38	2	15	10	5	0	0	0	70	2	11
7	353-STATION EQUIPMENT	1,402	692	41	268	197	91	1	1	3	1,294	41	147
8	354-TOWERS & FIXTURES	741	347	20	135	99	47	1	0	2	651	22	68
9	355-POLES & FIXTURES	703	329	19	128	94	45	1	0	2	618	21	64
10	356-OVERHEAD COND.	744	349	21	135	99	47	1	0	2	634	22	68
11	358-UNDERGROUND COND.	107	56	3	21	16	7	0	0	0	103	4	0
12	359-ROADS AND TRAILS	1	1	0	0	0	0	0	0	0	1	0	0
	TOTAL TRANSMISSION	3,986	1,871	109	725	532	250	4	1	9	3,501	116	369
13	DISTRIBUTION												
14	360-EASEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
15	361-STRUCTURES	227	113	7	47	35	14	2	1	0	216	11	0
16	362-STATION EQUIPMENT	2,116	1,064	63	427	315	174	2	1	1	2,047	69	0
17	364-POLES & FIXTURES	2,309	1,358	98	557	273	0	18	3	2	2,309	0	0
18	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL ACCOUNT 364	2,309	1,358	98	557	273	0	18	3	2	2,309	0	0
20	365-OVERHEAD COND.	1,812	1,066	77	437	215	0	14	2	1	1,812	0	0
21	DEMAND	355	310	27	13	0	0	5	0	0	355	0	0
22	CUSTOMER	2,167	1,376	104	450	215	0	19	2	1	2,167	0	0
23	366-UNDERG. CONDUIT	19	11	1	5	2	0	0	0	0	19	0	0
24	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
25	TOTAL ACCOUNT 366	19	11	1	5	2	0	0	0	0	19	0	0
26	367-UNDERGROUND COND.	774	454	33	187	92	0	6	1	1	774	0	0
27	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
28	TOTAL ACCOUNT 367	774	454	33	187	92	0	6	1	1	774	0	0
29	368-LINE TRANSFORMERS	3,687	2,337	170	954	190	0	31	5	0	3,687	0	0
30	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 368	3,687	2,337	170	954	190	0	31	5	0	3,687	0	0
32	369-SERVICES	1,814	1,651	110	53	0	0	0	0	0	1,814	0	0
33	370-METERS	750	364	166	211	8	1	0	0	0	750	0	0
	373-STREET LIGHTING	762	0	0	0	0	0	762	0	0	762	0	0
34	TOTAL DISTRIBUTION	14,605	8,720	752	2,891	1,130	102	830	12	5	14,545	80	0
35	DEMAND	10,944	6,403	449	2,614	1,122	188	71	12	5	10,864	80	0
36	CUSTOMER	3,681	2,325	303	277	8	1	767	0	0	3,681	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
37	GENERAL PLANT	5,261	2,905	271	974	547	247	62	3	5	5,014	103	144
38	DEMAND	2,121	1,034	65	408	258	100	5	1	3	1,874	103	144
39	CUSTOMER	1,493	1,061	155	187	31	3	54	1	1	1,493	0	0
40	ENERGY	1,647	810	51	379	258	144	3	1	1	1,647	0	0
41	TOTAL DEPR. EXPENSE	53,335	25,996	1,899	10,015	6,014	2,688	940	32	50	47,634	1,134	4,567
42	DEMAND	31,770	14,554	932	5,780	3,405	1,247	90	20	41	26,069	1,134	4,567
43	CUSTOMER	5,174	3,386	458	464	39	4	821	1	1	5,174	0	0
44	ENERGY	16,391	8,056	509	3,771	2,570	1,437	29	11	8	16,391	0	0

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State's First Set of Interrogatories
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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 Refined Equivalent Peaker 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
REFINED EQUIVALENT PEAKER ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	<u>REAL & PERSONAL PROPERTY</u>												
1	PRODUCTION	10,806	5,057	310	2,196	1,540	811	14	7	13	9,948	338	520
	RETAIL JURISDICTION												
2	DEMAND		2,123	125	823	604	287	4	3	10	3,979		
3	ENERGY		2,934	185	1,373	936	524	10	4	3	5,969		
4	TRANSMISSION	817	375	22	145	107	50	1	0	2	702	23	92
5	DISTRIBUTION	2,233	1,340	115	450	187	39	82	2	1	2,216	17	0
6	DEMAND	1,730	998	69	407	186	39	11	2	1	1,713	17	0
7	CUSTOMER	503	342	46	43	1	0	71	0	0	503	0	0
8	CUSTOMER ACCOUNTS	83	70	7	5	0	0	1	0	0	83	0	0
9	CUSTOMER ASSISTANCE	53	28	7	14	3	0	1	0	0	53	0	0
10	CUSTOMER	53	28	7	14	3	0	1	0	0	53	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	13,992	6,870	461	2,810	1,837	900	99	9	16	13,002	378	612
13	DEMAND	7,304	3,496	216	1,375	897	376	16	5	13	6,394	378	612
14	CUSTOMER	639	440	60	62	4	0	73	0	0	639	0	0
15	ENERGY	5,969	2,934	185	1,373	936	524	10	4	3	5,969	0	0
	<u>PAYROLL TAXES</u>												
16	PRODUCTION	2,023	948	58	413	289	152	3	2	3	1,848	64	91
	RETAIL JURISDICTION												
17	DEMAND		398	23	155	113	54	1	1	2	747		
18	ENERGY		550	35	258	176	98	2	1	1	1,121		
19	TRANSMISSION	140	70	4	26	19	9	0	0	0	128	4	8
20	DISTRIBUTION	639	396	45	117	43	5	31	0	0	637	2	0
21	DEMAND	404	237	17	97	43	5	3	0	0	402	2	0
22	CUSTOMER	235	159	28	20	0	0	28	0	0	235	0	0
23	CUSTOMER ACCOUNTS	475	402	39	28	2	0	4	0	0	475	0	0
24	CUSTOMER ASSISTANCE	364	189	40	92	30	9	4	0	0	364	0	0
25	CUSTOMER	305	163	38	79	19	2	4	0	0	305	0	0
26	ENERGY	59	26	2	13	11	7	0	0	0	59	0	0
27	SUBTOTAL ELEC. PAYROLL TAX	3,641	2,005	186	676	383	175	42	2	3	3,472	70	66
28	DEMAND	1,446	705	44	278	175	68	4	1	2	1,277	70	66
29	CUSTOMER	1,015	724	105	127	21	2	36	0	0	1,015	0	0
30	ENERGY	1,180	576	37	271	187	105	2	1	1	1,180	0	0
31	ECCR PAYROLL ADJUSTMENT	(59)	(26)	(2)	(13)	(11)	(7)	0	0	0	(59)	0	0
32	NET ELEC. PAYROLL TAXES	3,582	1,979	184	663	372	168	42	2	3	3,413	70	66
33	DEMAND	1,446	705	44	278	175	68	4	1	2	1,277	70	66
34	CUSTOMER	1,015	724	105	127	21	2	36	0	0	1,015	0	0
35	ENERGY	1,121	550	35	258	176	98	2	1	1	1,121	0	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
REVENUE TAXES													
36	GROSS RECEIPTS TAX	6,397	3,383	386	1,334	799	374	97	9	15	6,397	0	0
37	FLA REG. COMM. ASSESSMENT	319	168	19	67	40	19	5	0	1	319	0	0
38	FUEL & ECCR REL. REV TAXES	(2,589)	(1,120)	(71)	(502)	(501)	(296)	(16)	(2)	(1)	(2,589)	0	0
39	FRANCHISE FEE REV. ADJ.	(81)	(43)	(5)	(17)	(10)	(5)	(1)	0	0	(81)	0	0
40	TOTAL REVENUE TAXES	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0
OTHER TAXES													
41	MISS. STATE TRAN. TAX	187	98	6	37	27	13	0	0	0	181	6	0
42	FRANCHISE FEE	11,154	5,900	673	2,327	1,393	651	169	15	26	11,154	0	0
43	MISCELLANEOUS TAXES	106	106	10	35	20	9	2	0	0	182	4	0
44	DEMAND	72	38	2	15	9	4	0	0	0	68	4	0
45	CUSTOMER	54	38	6	6	2	0	2	0	0	54	0	0
46	ENERGY	60	30	2	14	9	5	0	0	0	60	0	0
47	TOTAL OTHER TAXES	11,527	6,104	689	2,399	1,440	673	171	15	26	11,517	10	0
48	FRANCHISE FEE ADJUSTMENT	(11,154)	(5,900)	(673)	(2,327)	(1,393)	(651)	(169)	(15)	(26)	(11,154)	0	0
49	TOTAL TAXES OTHER THAN INC.	21,993	11,441	990	4,347	2,584	1,182	228	18	34	20,824	458	711
50	DEMAND	9,089	4,337	268	1,705	1,108	461	20	6	15	7,920	458	711
51	CUSTOMER	1,708	1,202	171	195	27	2	111	0	0	1,708	0	0
52	ENERGY	7,150	3,514	222	1,645	1,121	627	12	5	4	7,150	0	0
53	REVENUE RELATED	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 REFINED EQUIVALENT PEAKER 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 Refined Equivalent Peaker 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
REFINED EQUIVALENT PEAKER ALLOCATION
LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	EQU. PEAKER ENERGY-LEVEL 1	2,087,776	991,902	62,680	464,355	316,561	177,050	3,527	1,327	994	2,018,396	69,380
2	X	1.0000000	0.4750998	0.0300224	0.2224161	0.1516259	0.0848032	0.0016894	0.0006356	0.0004761	0.9667685	0.0332315
3	MWH SALES	1,893,391	883,787	55,848	413,882	296,427	171,112	3,143	1,182	957	1,826,338	67,053
4	X	1.0000000	0.4667747	0.0294963	0.2185930	0.1565588	0.0903733	0.0016600	0.0006243	0.0005054	0.9645858	0.0354142
5	CP DEMAND											
6	LEVELS 1 & 2	1,361,721	702,682	41,364	272,423	200,029	95,023	1,325	855	3,255	1,316,956	44,765
7	X	1.0000000	0.5160249	0.0303763	0.2000579	0.1468943	0.0697815	0.0009730	0.0006279	0.0023904	0.9671262	0.0328738
8	LEVEL 3	1,172,853	689,788	40,605	267,205	123,076	49,613	1,301	839	426	1,172,853	0
9	X	1.0000000	0.5881283	0.0346207	0.2278248	0.1049373	0.0423011	0.0011093	0.0007153	0.0003632	1.0000000	0.0000000
10	MCP DEMAND											
11	LEVEL 4	1,623,282	954,269	69,242	391,837	192,263	0	12,685	1,878	1,108	1,623,282	0
12	X	1.0000000	0.5878640	0.0426556	0.2413857	0.1184409	0.0000000	0.0078144	0.0011569	0.0006826	1.0000000	0.0000000
13	LEVEL 5	1,449,184	918,852	66,661	375,032	74,617	0	12,214	1,808	0	1,449,184	0
14	X	1.0000000	0.6340479	0.0459990	0.2587884	0.0514890	0.0000000	0.0084282	0.0012476	0.0000000	1.0000000	0.0000000
15	AVERAGE NO. OF CUSTOMERS											
16	LEVEL 4	290,193	253,526	21,975	10,583	131	0	3,611	367	0	290,193	0
17	X	1.0000000	0.8736462	0.0757255	0.0364688	0.0004514	0.0000000	0.0124434	0.0012647	0.0000000	1.0000000	0.0000000
18	LEVEL 5	290,134	253,526	21,974	10,559	97	0	3,611	367	0	290,134	0
19	X	1.0000000	0.8738238	0.0757374	0.0363935	0.0003343	0.0000000	0.0124460	0.0012649	0.0000000	1.0000000	0.0000000
20	TOTAL	290,220	253,526	21,975	10,588	141	5	3,611	367	1	290,214	6
21	X	1.0000000	0.8735649	0.0757184	0.0364827	0.0004858	0.0000172	0.0124423	0.0012646	0.0000034	0.9999793	0.0000207

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
LINE ALLOCATORS AND PERCENTAGES

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
SALARIES AND WAGES												
19	PRODUCTION	18,453	9,071	557	3,940	2,763	1,454	26	12	23	17,846	607
	RETAIL JURISDICTION											
20	DEMAND RELATED		3,808	224	1,477	1,084	515	7	5	18	7,138	
21	ENERGY RELATED		5,263	333	2,463	1,679	939	19	7	5	10,708	
22	X	1.0000000	0.4915732	0.0301848	0.2135154	0.1497318	0.0787948	0.0014090	0.0006503	0.0012464	0.9671056	0.0328744
23	TRANSMISSION		1,261	652	39	252	186	87	1	3	1,221	40
24	X	1.0000000	0.5170500	0.0309278	0.1998414	0.1475020	0.0689929	0.0007930	0.0007930	0.0023791	0.9682791	0.0317209
	DISTRIBUTION											
25	DEMAND		3,855	2,270	159	925	406	48	25	3	3,838	17
26	CUSTOMER		2,248	1,508	268	192	6	0	274	0	2,248	0
27	TOTAL DISTRIBUTION		6,103	3,778	427	1,117	412	48	299	3	6,086	17
28	X	1.0000000	0.6190398	0.0699656	0.1830247	0.0675078	0.0078650	0.0489923	0.0004916	0.0003277	0.9972145	0.0027855
29	CUSTOMER ACCOUNTS		4,541	3,831	374	269	16	2	41	4	4,538	3
30	X	1.0000000	0.0436460	0.0823607	0.0592381	0.0035235	0.0004404	0.0090288	0.0008809	0.0002202	0.9993374	0.0006606
	CUSTOMER ASSISTANCE											
31	CUSTOMER		2,918	1,558	368	753	182	16	37	0	2,918	0
32	ENERGY		0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.		2,918	1,558	368	753	182	16	37	0	2,918	0
34	X	1.0000000	0.5339273	0.1261138	0.2580535	0.0623715	0.0054832	0.0126799	0.0000000	0.0013708	1.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES											
35	DEMAND		12,861	6,730	422	2,654	1,676	650	33	9	12,197	664
36	CUSTOMER		9,707	6,897	1,010	1,214	204	18	352	4	9,704	3
37	ENERGY		10,708	5,263	333	2,463	1,679	939	19	7	10,708	0
38	SUBTOTAL SALARIES & WAGES		33,276	18,890	1,765	6,331	3,559	1,607	404	20	32,609	667
39	X	1.0000000	0.5676764	0.0530412	0.1902572	0.1069540	0.0482931	0.0121409	0.0006010	0.0007217	0.9799555	0.0200445
	ADMINISTRATIVE & GENERAL											
40			11,253	6,387	597	2,141	1,204	543	137	7	11,027	226
41	X	1.0000000	0.5675820	0.0530525	0.1902604	0.1069937	0.0482538	0.0121745	0.0006221	0.0009775	0.9799165	0.0200835
	TOTAL SALARIES & WAGES		44,529	25,277	2,362	8,472	4,763	2,150	541	27	43,636	893
43	X	1.0000000	0.5676525	0.0530441	0.1902580	0.1069640	0.0482831	0.0121494	0.0006063	0.0009881	0.9799457	0.0200543

Staff's First Set of Interrogatories
 Decree No. 89145-EI
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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER 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 Refined Equivalent Peaker 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.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)
1	ENERGY - LEVEL 1	8,506,912	3,606,997	228,563	1,874,960	1,557,679	901,059	51,386	7,971	2,993	8,231,600	275,304
2	X	1.0000000	0.4240078	0.0268679	0.2204043	0.1831075	0.1059208	0.0060405	0.0009370	0.0003518	0.9676376	0.0323624
3	MWH SALES	7,968,324	3,330,638	211,052	1,731,710	1,488,492	879,877	47,449	7,360	2,914	7,699,492	268,832
4	X	1.0000000	0.4179848	0.0264864	0.2173242	0.1868011	0.1104218	0.0059547	0.0009237	0.0003657	0.9662624	0.0337376

Exhibit _____ (RSW-3)

REVENUES, NET OPERATING INCOME AND CLASS RATES OF RETURN
ALTERNATE COST OF SERVICE STUDIES AT PRESENT RATES

GULF POWER COMPANY

Class	Class Revs. @ Present Rates (\$000)	12 CP & 1/ 13th Weighted Average Demand Method		Basic Equivalent Peaker Cost Method		Refined Equivalent Peaker Cost Method	
		NOI @ Pre- sent Rates (\$000)	Rate of Return %	NOI @ Pre- sent Rates (\$000)	Rate of Return %	NOI @ Pre- sent Rates (\$000)	Rate of Return %
RS	135,982	28,969	5.64	30,369	6.22	29,618	5.89
GS	15,453	4,786	13.26	4,839	13.79	4,790	13.30
GSD	52,993	13,674	7.19	13,464	6.92	13,398	6.84
LP/LPT	31,714	7,900	6.54	7,450	5.75	7,938	6.60
PXT	14,722	4,263	8.92	3,502	5.78	3,810	6.97
OS	3,790	955	7.45	889	6.29	955	7.44
OS-III	340	144	21.88	140	18.97	144	22.33
SS	587	219	14.35	245	24.50	245	24.97
TOTAL RETAIL	291,548	60,910	6.60	60,910	6.60	60,910	6.60

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
12/13 DEMAND ALLOCATION
PRESENT RATE SCHEDULE
(\$000'S)

LIVE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE BS (4)	RATE CS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PST (8)	RATE OS (9)	RATE OS-LII (10)	RATE SS (11)	TOTAL DETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
INVESTMENT													
1	ELECTRIC GROSS PLANT	1,449,331	711,411	50,245	262,641	166,217	65,508	16,573	905	2,113	1,275,623	31,956	141,652
2	ACCUMULATED DEPRECIATION	486,393	252,497	17,816	93,234	60,143	22,918	4,531	321	794	455,964	11,678	19,551
3	NET PLANT	962,938	457,914	32,429	169,407	106,074	41,590	12,042	584	1,319	820,459	20,278	121,701
4	MATERIALS AND SUPPLIES	92,743	45,707	2,885	17,484	12,390	5,313	517	59	178	86,733	2,597	5,413
5	OTHER WORKING CAPITAL	(3,250)	(900)	10	(450)	(401)	(182)	8	(1)	(5)	(1,921)	(111)	(1,318)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	15,368	9,352	566	3,096	1,920	737	223	12	23	14,949	359	0
8	PLANT HELD FOR FUTURE USE	4,025	2,231	180	769	496	206	33	3	7	2,915	300	0
9	UNAMORT. PLANT ACQ. ADJUST.	9,943	1,226	73	486	341	162	3	1	5	2,317	79	5,467
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
11	INVOICES AND DAMAGES RECEIVED	(1,156)	(452)	(59)	(207)	(121)	(47)	(13)	0	(1)	(1,101)	(23)	(32)
12	TOTAL ELECTRIC INVESTMENT	1,078,351	513,877	36,104	180,085	120,709	47,779	12,823	458	1,526	915,561	23,779	131,511
REVENUES													
13	REVENUE FROM SALES	299,416	151,661	15,032	57,004	31,141	14,559	3,770	337	581	249,285	6,129	0
14	OTHER OPERATING REVENUES	17,335	9,876	1,091	3,235	1,899	766	189	18	31	17,105	268	0
15	REVENUE-NONASSOCIATED SALES	50,081	258	15	118	91	46	2	0	1	528	18	29,535
16	ADJUSTMENTS TO REVENUE	(11,500)	(5,995)	(884)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,288)	38	0
17	TOTAL ADJUSTED REVENUES	391,548	158,996	19,454	57,969	31,715	14,769	3,790	360	587	255,580	6,433	29,535
EXPENSES													
18	OPERATIONS & MAINTENANCE	121,771	64,993	5,922	22,046	13,531	5,726	1,436	76	122	113,302	2,566	5,823
19	DEPRECIATION	52,335	26,978	1,806	9,718	6,039	2,341	939	33	79	47,628	1,140	4,567
20	AMORT. OF INT. TAX CREDIT	(2,347)	(1,140)	(82)	(416)	(259)	(100)	(60)	(1)	(3)	(2,041)	(49)	(237)
21	OTHER AMORTIZATION	255	40	2	15	11	5	0	0	0	73	3	179
22	FEAL & PERSONAL PROP. TAX	13,992	7,078	462	2,701	1,846	719	99	9	26	13,000	380	612
23	PAYROLL TAX	3,502	2,020	194	643	373	166	42	1	4	3,413	70	99
24	PROPERTY TAX	4,946	2,360	319	802	328	92	85	7	15	4,046	0	0
25	OTHER TAXES	11,517	6,103	699	2,399	1,441	671	171	15	26	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(5,900)	(473)	(2,227)	(1,292)	(451)	(169)	(13)	(26)	(11,154)	0	0
27	EXPENSES EXCL. INC. TAX	195,007	101,759	9,637	35,581	21,917	9,009	2,563	115	273	179,064	4,120	13,023
28	OPERATING INCOME	96,541	36,237	6,817	17,408	9,798	5,760	1,227	215	316	75,716	2,313	16,512
29	STATE & FEDERAL INCOME TAX	19,971	9,514	2,048	3,825	1,954	1,460	278	71	96	15,248	537	4,186
30	DEFERRED SYNCRONIZATION	(558)	(246)	(17)	(91)	(50)	(23)	(6)	0	(1)	(442)	(116)	0
31	TOTAL INCOME TAXES	18,413	8,268	2,031	3,734	1,898	1,437	272	71	95	16,806	421	4,186
32	NET OPERATING INCOME	77,128	28,969	4,786	13,674	7,900	4,263	955	144	219	60,910	1,892	16,326
33	PAYE OF RETURN	7,159	5,646	1,326	7,184	4,546	8,924	7,454	21,086	16,356	6,604	8,136	10,891

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
EQUIVALENT PEAKER ALLOCATION
PRESENT RATE SUMMARY
(\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE RS	RATE GS	RATE GS-D	RATES LP & LPT	RATE PXT	RATE OS	RATE OS-III	RATE SS	TOTAL RETAIL SERVICE	TOTAL ALL OTHER SERVICE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
INVESTMENT													
1	ELECTRIC GROSS PLANT	1,449,231	675,993	48,834	268,762	178,304	83,133	18,366	1,014	1,370	1,275,796	31,783	141,652
2	ACCUMULATED DEPRECIATION	406,593	239,914	17,276	96,316	64,827	30,609	5,211	363	514	455,030	11,612	19,951
3	NET PLANT	962,638	436,079	31,558	172,446	113,477	52,524	13,155	651	876	820,766	20,171	121,701
4	MATERIALS AND SUPPLIES	92,743	42,141	2,745	18,335	13,642	7,009	702	70	104	84,748	2,582	5,413
5	OTHER WORKING CAPITAL	(3,250)	(728)	20	(481)	(464)	(267)	0	0	(3)	(1,922)	(110)	(1,218)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	15,308	7,960	570	3,164	2,053	932	244	12	16	14,951	357	0
8	PLANT HELD FOR FUTURE USE	4,025	2,097	176	793	542	270	40	3	5	3,926	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	8,043	1,118	68	505	398	214	9	2	3	2,317	79	5,647
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(1,156)	(622)	(58)	(213)	(131)	(62)	(14)	0	(1)	(1,101)	(23)	(32)
12	TOTAL ELECTRIC INVESTMENT	1,078,351	488,045	35,079	194,549	129,517	60,620	14,136	738	1,000	923,685	23,155	131,511
REVENUES													
13	REVENUE FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
14	OTHER OPERATING REVENUES	17,353	9,852	1,089	3,238	1,906	782	190	18	31	17,106	247	0
15	REVENUE-NONASSOCIATED SALES	30,081	256	15	115	91	48	2	0	1	528	18	29,535
16	ADJUSTMENTS TO REVENUE	(11,300)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
17	TOTAL ADJUSTED REVENUE	291,548	135,970	15,452	52,992	31,722	14,727	3,791	340	587	255,581	6,432	29,535
EXPENSE													
18	OPERATIONS & MAINTENANCE	121,771	63,553	5,705	22,169	13,829	6,364	1,482	78	135	113,375	2,553	5,823
19	DEPRECIATION	53,335	25,251	1,849	9,949	6,496	2,995	1,006	37	51	47,634	1,134	4,567
20	AMORT. OF INV. TAX CREDIT	(2,347)	(1,083)	(79)	(426)	(278)	(128)	(43)	(2)	(2)	(2,041)	(49)	(257)
21	OTHER AMORTIZATION	255	36	2	16	13	7	0	0	0	74	2	179
22	REAL & PERSONAL PROP. TAX	13,992	6,599	444	2,786	2,012	1,011	124	10	16	13,002	378	612
23	PAYROLL TAX	3,582	1,930	181	658	405	189	46	2	2	3,413	70	99
24	REVENUE TAX	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0
25	OTHER TAXES	11,527	6,101	689	2,399	1,442	674	171	15	26	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(5,900)	(673)	(2,327)	(1,393)	(651)	(169)	(15)	(26)	(11,154)	0	0
27	EXPENSES EXCL. INC. TAX	195,007	98,875	8,527	36,026	22,854	10,553	2,702	132	217	179,886	4,098	11,023
28	OPERATING INCOME	96,541	37,095	6,925	16,966	8,868	4,174	1,089	208	370	75,695	2,334	18,512
29	STATE & FEDERAL INCOME TAX	19,971	6,960	2,103	3,595	1,480	701	207	68	125	15,239	546	4,186
30	INTEREST SYNCHRONIZATION	(558)	(234)	(17)	(93)	(62)	(29)	(7)	0	0	(442)	(116)	0
31	TOTAL INCOME TAXES	19,413	6,726	2,086	3,502	1,418	672	200	68	125	14,797	430	4,186
32	NET OPERATING INCOME	77,128	30,369	4,839	13,464	7,450	3,502	889	140	245	60,898	1,904	14,326
33	RATE OF RETURN	7.15%	6.22%	13.79%	6.92%	5.75%	5.78%	6.25%	18.97%	24.50%	6.59%	8.22%	10.89%

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1990
REFINED EQUIVALENT PEAKER ALLOCATION
PRESENT RATE SUMMARY
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE RS (4)	RATE GS (5)	RATE GS-D (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS-III (10)	RATE SS (11)	TOTAL DETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT POWER SALES (14)
INVESTMENT													
1	ELECTRIC GROSS PLANT	1,449,231	695,748	50,137	270,519	165,530	75,007	16,597	870	1,368	1,275,776	31,783	141,652
2	ACCUMULATED DEPRECIATION	406,593	247,520	17,777	96,993	59,908	27,480	4,530	315	507	455,030	11,612	19,951
3	NET PLANT	962,638	448,228	32,360	173,526	105,622	47,527	12,067	575	861	820,746	20,171	121,701
4	MATERIALS AND SUPPLIES	92,743	44,167	2,878	18,515	12,334	6,176	520	56	102	84,748	2,582	5,413
5	OTHER WORKING CAPITAL	(3,250)	(821)	11	(493)	(398)	(223)	7	(2)	(3)	(1,922)	(110)	(1,218)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	15,308	8,179	585	3,183	1,912	843	223	11	15	14,951	357	0
8	PLANT HELD FOR FUTURE USE	4,025	2,174	180	800	493	239	33	3	4	3,926	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	8,043	1,179	72	510	359	189	3	2	3	2,317	79	5,647
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(1,156)	(638)	(59)	(214)	(121)	(55)	(13)	0	(1)	(1,101)	(23)	(32)
12	TOTAL ELECTRIC INVESTMENT	1,078,351	502,468	36,027	195,827	120,201	54,696	12,840	645	981	923,685	23,155	131,511
REVENUES													
13	REVENUE FROM SALES	255,414	131,861	15,032	52,004	31,141	14,559	3,770	337	581	249,285	6,129	0
14	OTHER OPERATING REVENUES	17,353	9,864	1,090	3,239	1,898	777	187	18	31	17,106	247	0
15	REVENUE-NONASSOCIATED SALES	30,081	256	15	115	91	48	2	0	1	528	18	29,535
16	ADJUSTMENTS TO REVENUE	(11,300)	(5,999)	(684)	(2,365)	(1,416)	(662)	(171)	(15)	(26)	(11,338)	38	0
17	TOTAL ADJUSTED REVENUE	291,548	135,982	15,453	52,993	31,714	14,722	3,790	340	587	255,581	6,432	29,535
EXPENSE													
18	OPERATIONS & MAINTENANCE	121,771	64,073	5,818	22,216	13,492	6,151	1,436	75	134	113,375	2,553	5,823
19	DEPRECIATION	53,335	25,996	1,899	10,015	6,014	2,688	940	32	50	47,634	1,134	4,567
20	AMORT. OF INV. TAX CREDIT	(2,347)	(1,115)	(81)	(429)	(258)	(115)	(40)	(1)	(2)	(2,041)	(49)	(257)
21	OTHER AMORTIZATION	255	39	2	16	11	6	0	0	0	74	2	179
22	REAL & PERSONAL PROP. TAX	13,972	6,870	461	2,810	1,837	900	99	9	16	13,002	378	612
23	PAYROLL TAX	3,582	1,979	184	663	372	168	42	2	3	3,413	70	99
24	REVENUE TAX	4,046	2,388	329	802	328	92	85	7	15	4,046	0	0
25	OTHER TAXES	11,527	6,104	689	2,399	1,440	673	171	15	25	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(11,154)	(5,900)	(673)	(2,327)	(1,393)	(651)	(162)	(15)	(26)	(11,154)	0	0
27	EXPENSES EXCL. INC. TAX	195,007	100,434	8,628	36,165	21,843	9,912	2,564	124	216	179,886	4,078	11,023
28	OPERATING INCOME	96,541	35,548	6,825	16,828	9,871	4,810	1,226	216	371	75,695	2,334	18,512
29	STATE & FEDERAL INCOME TAX	19,971	6,171	2,052	3,524	1,991	1,026	277	72	126	15,237	546	4,186
30	INTEREST SYNCHRONIZATION	(558)	(241)	(17)	(94)	(58)	(26)	(6)	0	0	(442)	(116)	0
31	TOTAL INCOME TAXES	19,413	5,930	2,035	3,430	1,933	1,000	271	72	126	14,797	430	4,186
32	NET OPERATING INCOME	77,128	29,618	4,790	13,398	7,938	3,810	955	144	245	60,898	1,904	14,326
33	RATE OF RETURN	7.15%	5.89%	13.30%	6.04%	6.60%	6.97%	7.44%	22.33%	24.97%	6.55%	8.22%	10.89%

Exhibit _____ (RSW-4)

COMPARATIVE CLASS SHARES OF BASE LOAD PLANT RESPONSIBILITY
AND BASE LOAD FUEL, ALTERNATE COST STUDIES

GULF POWER COMPANY

ESTIMATED SHARE OF BASE LOAD PLANT RESPONSIBILITY

Class	Estimated Share of Base Load Fuel (%)	<u>12 CP & 1/13th</u>		<u>EPC</u>		<u>REPC</u>	
		<u>(\$000)</u>	<u>%</u>	<u>(\$000)</u>	<u>%</u>	<u>(\$000)</u>	<u>%</u>
RS	43.82	213,999	52.91	194,645	48.12	205,638	50.84
GS	2.78	12,661	3.13	11,896	2.94	12,621	3.12
GSD	22.78	84,789	20.96	88,343	21.84	89,321	22.08
LP/LPT	18.92	62,950	15.56	69,759	17.25	62,651	15.49
PXT	10.95	28,311	7.00	37,493	9.27	32,970	8.15
OS	0.62	572	0.14	1,572	0.39	587	0.15
OS-III	0.10	274	0.07	333	0.08	265	0.07
SS	0.04	934	0.23	531	0.13	519	0.13
TOTAL RETAIL	100.00	404,490	100.00	404,490	100.00	404,490	100.00

SOURCES: MFR Schedule E-1; Interrogatories Nos. 1 and 2, Staff's First Set.

NOTE: Numbers may not add due to rounding. The percentages of production plant shown are of total production plant; however, because Gulf's peakers represent less than 0.7 percent of Gulf's production plant in service, any distortion introduced by this would be quite small.

Exhibit RSW-4
Docket No. 891345-EI
Gulf Power Company

CERTIFICATE OF SERVICE
Docket No. 891345-EI

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by U.S. Mail*, hand-delivery**, or by facsimile*** to the following parties on this 2nd day of May, 1990.

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