

1 **GULF POWER COMPANY**
2 Before the Florida Public Service Commission
3 Direct Testimony of
4 Michael T. O'Sheasy
 In Support of Rate Relief
 Docket No. 891345-EI
 Date of Filing December 15, 1989

5 **Q.** Please state your name, business address, and
6 occupation.

7 **A.** Michael T. O'Sheasy, 64 Perimeter Center East,
8 Atlanta, Georgia 30346. I am a Senior Engineer in the
9 costing analysis section of the Marketing & Regulatory
10 Support Department of Southern Company Services,
11 Inc. (SCS).

12
13 **Q.** State briefly your educational background and
14 experience.

15 **A.** I received a Bachelor of Industrial Engineering from
16 Georgia Institute of Technology in 1970. In 1974, I
17 earned a Master's in Business Administration from
18 Georgia State University. From 1971 to 1975, I was
19 employed by the John W. Eshelman Company -- Division
20 of the Carnation Company -- as a plant superintendent
21 in their Chamblee, Georgia, operation. From 1975 to
22 1980, I worked for the John Harland Corporation
23 initially as an assistant plant manager and then as a
24 plant manager in their Jacksonville, Florida, plant
25 and finally as their plant manager in Miami, Florida.

1 I joined Southern Company Services in 1980 as an
2 engineering cost analyst and progressed through
3 various positions to the position which I now hold.
4 Since 1982, my work has focused on activities for Gulf
5 Power Company including cost-of-service support in
6 conjunction with regulatory activities before the
7 Florida Public Service Commission.

8

9 Q. What is the relationship between Southern Company
10 Services and Gulf Power Company?

11 A. SCS is the service company for the operating companies
12 in The Southern Company public utility holding company
13 system. Its major function is to provide engineering
14 and advisory services to the Southern operating
15 companies upon request. These services are provided
16 to the operating companies at cost.

17

18 Q. Have you previously testified before this Commission?

19 A. Yes. I testified before this Commission on behalf of
20 Gulf Power Company in Docket No. 850673-EU regarding
21 standby rates. I was the backup cost-of-service
22 witness for Gulf Power Company in its last completed
23 rate case, Docket No. 840086-EI, and was extensively
24 involved in the preparation of exhibits and MPRs in
25 that case. In addition, I was the cost-of-service

1 witness and submitted prefiled testimony and exhibits
2 in retail rate case Docket No. 881167-EI which was
3 withdrawn before hearings were held.

4

5 Q. What is the purpose of your testimony in this
6 proceeding?

7 A. The purpose of my testimony is to support the
8 development and results of the cost-of-service study
9 and other related analyses for the test year 1990.

10

11 Q. Have you prepared an exhibit that contains information
12 to which you will refer in your testimony?

13 A. Yes.

14 COUNSEL: We ask that Mr. O'Sheasy's
15 Exhibit comprised of eight schedules
16 be marked for identification as
17 Exhibit No. ____ (MTO-1).

18

19 Q. Were all of the schedules in this exhibit prepared
20 under your supervision?

21 A. Yes. Each schedule was prepared for Gulf Power
22 Company under my direction and supervision and was
23 prepared in the exact manner approved by this
24 Commission in its final order for Gulf Power Company's
25 last completed retail rate case, Docket No. 840086-EI.

1 Q. What is a "cost-of-service study" and why is one
2 necessary?

3 A. A "cost-of-service study" separates a utility's total
4 electric investments, revenues, and expenses among the
5 jurisdictions which an electric utility serves and
6 then among rate classes within each jurisdiction. In
7 order for a regulatory commission to review a
8 utility's earnings from the jurisdiction over which
9 that commission has responsibility and to evaluate the
10 contribution made by rates within that jurisdiction,
11 an analysis of the cost to serve the respective rate
12 classes is necessary.

13 Gulf Power Company, like other electric
14 utilities, maintains its books and records in
15 accordance with the Uniform System of Accounts as
16 directed by the Federal Energy Regulatory Commission
17 (FERC) and this Commission. Although this system of
18 accounting reveals company-wide information, it does
19 not separate the Company's investments, revenues, and
20 expenses by jurisdiction or by rate classes within
21 jurisdiction. The cost-of-service study I have
22 performed for Gulf Power Company accomplishes this
23 objective for this Commission.

24

25

1 Q. How is a cost-of-service analysis performed?

2 A. In order to determine the cost to serve each group of
3 customers of the regulatory jurisdictions in a fair
4 and equitable manner, the utility company's records
5 are analyzed to determine how each group of customers
6 influenced the actual incurrence of cost by the
7 utility. This review discloses certain direct costs
8 that can be assigned to the specific class that caused
9 these costs to be incurred by the utility. This
10 review also discloses costs which perform a function
11 within the electric system for various customer
12 classes, referred to as common costs, which are then
13 allocated to the various classes.

14
15 Q. Please elaborate on the distinctions between various
16 costs.

17 A. Certain costs are directly associated with one
18 particular group of customers and are, therefore,
19 assigned to that group. For instance, Account 373
20 contains investment items associated with street
21 lighting and is, therefore, directly assigned to this
22 rate class. Many other costs, however, are used
23 jointly to serve numerous customer rate classes. An
24 example of this might be Account 312-Boiler Plant
25 Equipment. In order to allocate these common costs to

1 the rate groups, consideration must be given to the
2 type and classes of customers, their load
3 characteristics, their number, and various other
4 expense and investment relationships in order to find
5 the cost causative relationship between services
6 provided and cost incurred.

7 Research of the cost causative relationship
8 reveals that costs normally possess three attributes
9 that identify the link between customer and company.
10 This cost categorization or componentization can be
11 viewed as: (1) customer related, which are those
12 costs which vary with the number of customers or the
13 fact that they are a customer; (2) energy related,
14 which pertain to those costs that vary with KWHs; and
15 (3) demand related, which are those costs that are
16 incurred to serve peak needs for electricity.

17 Once the various common accounts have been
18 analyzed to disclose their appropriate cost
19 component(s), the corresponding allocator can be
20 applied to apportion common cost to the area of
21 responsibility. Then by summing these allocated
22 common costs and assigned direct costs by jurisdiction
23 and rate class and combining these costs with revenue
24 received from each respective rate class, the rate of
25 return for each group can be determined.

1 Q. How was your study used by Gulf Power Company in this
2 rate filing?

3 A. The jurisdictional separation of rate base and net
4 operating income developed in Schedules 1, 2, 3, and 4
5 of my exhibit was used by Mr. McMillan to determine
6 the proposed jurisdictional revenue increase needed in
7 order to achieve the requested rate of return. These
8 jurisdictional separations were calculated according
9 to accepted cost-of-service principles and followed
10 the methodology approved by the Commission.
11 Information from the cost-of-service study summary and
12 unit cost sheets shown in Schedule 8 was used by Mr.
13 Haskins as the primary basis for the design of
14 proposed rates in this docket.

15
16 Q. Please explain the general makeup of your exhibit.

17 A. Schedule 1 of my exhibit is the result of the
18 cost-of-service study in summary form for the 1990
19 test year utilizing the Company's present rates. It
20 shows the Company's total rate base, revenues,
21 expenses, and net operating income, and the
22 corresponding responsibilities of the retail
23 jurisdiction, as well as the rate classes within the
24 retail jurisdiction. The column denoted "Total All
25 Other Service" represents Gulf's wholesale customers.

1 while the remaining column represents Gulf's Unit
2 Power Sales customers, all of which are under the
3 jurisdiction of the FERC. Schedule 1.1 reveals the
4 overall rate of return for each class that will exist
5 under the Company's proposed rates.
6

7 Q. What section of the cost-of-service study describes
8 investment allocation?

9 A. Schedules 2.1 through 2.5 describe investment
10 allocations. Schedules 2.1 and 2.2 show how Gross
11 Plant Investment and Accumulated Provision for
12 Depreciation are analyzed and allocated in accordance
13 with the reference notes. Schedule 2.3 produces the
14 allocation of Materials & Supplies, Schedule 2.4
15 apportions Other Working Capital, and Schedule 2.5
16 develops Other Rate Base items.
17

18 Q. What do the remaining schedules provide?

19 A. Schedule 3 provides the Analysis of Revenues.
20 Schedule 4.1 details the allocation of O & M expenses
21 to jurisdiction and rate classes. Schedule 4.2
22 describes Depreciation expense allocation, and
23 Schedule 4.3 presents the Analysis of Taxes Other Than
24 Income Taxes. Schedule 5 contains the Table of
25 Allocators and Percentages. The results of these

1 various schedules, 2 through 5, are summarized in
2 Schedule 1. Schedule 6 states the MFRs for which I am
3 responsible. Schedule 8 explains in more detail the
4 voltage levels of service.

5
6 Q. What is the purpose of Schedule 8?

7 A. Gulf Power Company requested that I rerun the original
8 1990 test period cost-of-service study based upon a
9 correction to the original 12 MCP KW loads shown on
10 MFR-E14. This correction is explained by Mr. Kilgore
11 in his testimony. Schedule 8 presents: (a) Present
12 Rate Summary, (b) Proposed Rate Summary, (c) MFR E-8a,
13 and (d) MFR E-8b. The purpose of Schedule 8 is to
14 assist Mr. Haskins' in his rate design.

15
16 Q. Please outline the actual development of the
17 cost-of-service study shown in your exhibit.

18 A. The development began with the collection and analysis
19 of load research data. The number of customers and
20 their respective demand and energy sales by voltage
21 level of service were used to produce the allocators.

22 The load research data for the 1990 test year
23 were supplied to us by Mr. Kilgore. Mr. Kilgore
24 provided total territorial supply and losses for
25 annual energy and for demand based upon the average of

1 the twelve monthly coincident peaks (12-MCP) projected
2 for 1990. In addition, annual energy sales, 12-MCP
3 demands, non-coincident peak demands (NCP), and the
4 average number of customers for 1990 were given to us
5 by rate class and voltage level. These inputs were
6 then used to calculate the "12-MCP," "NCP," "energy,"
7 and "number of customers" allocators.

8

9 Q. Please describe the 12-MCP and NCP concepts.

10 A. The 12-MCP demand is the sum of the highest kilowatt
11 load predicted to occur in each month of 1990 divided
12 by twelve. This concept incorporates the fact that
13 Gulf's system is planned and operated for the purposes
14 of meeting these demands for electricity every month
15 of the year. It also reflects a consideration for
16 scheduled maintenance, unscheduled outages, firm sales
17 and purchase commitments, and reliance on
18 interconnections. In addition, 12-MCP has been the
19 FERC's preferred allocation technique for determining
20 wholesale jurisdictional obligations.

21 The 12-MCP allocation technique was combined with
22 1/13 of the energy allocator to produce a 12-MCP and
23 1/13 energy allocator deemed appropriate by this
24 Commission to allocate generation level costs within
25 the retail jurisdiction. Transmission and

1 subtransmission accounts were allocated upon the
2 12-MCP allocator.

3 The NCP demand for each retail rate class is the
4 highest demand occurring for each respective rate
5 class during the year. This method was used to
6 allocate distribution costs at Level 4 (primary
7 distribution) and Level 5 (secondary distribution) and
8 was similarly employed in Gulf's last completed rate
9 case.

10

11 Q. How were the loads developed for the Standby Service
12 (SS) rate class?

13 A. The SS rate class reflects customers whose
14 self-generation is being backed-up by Gulf Power
15 Company generation. It is only these customers'
16 back-up service which is represented in the SS column;
17 their supplemental service is found in the standard
18 rate upon which their supplemental service is billed.

19

20 Q. If this column represents only backed-up service, what
21 type of 12-MCP responsibility do they possess?

22 A. The FPSC stated in Order No. 17159 that a reservation
23 charge will be calculated by assuming a 10 percent
24 forced outage rate. Also, a self generating customer
25 (SGC)'s outage experience for a particular month may

1 cause a daily demand charge to exceed their normal
2 reservation charge. The customer then pays the larger
3 of the reservation charge or daily demand charge.
4 This indeed is the inherent logic upon which Gulf's
5 tariff is based.

6 To be consistent then with the tariff and reflect
7 the load requirements which Gulf's planners must meet,
8 the monthly CPKW for each SS customer was calculated
9 by the following procedure:

10 a. If the customer incurred a reservation charge
11 only for the month in question, his CPKW
12 responsibility for the month was calculated
13 by multiplying his contracted back-up KW by
14 10 percent.

15 b. If the customer incurred a daily demand
16 charge for the month in question, his CPKW
17 responsibility for the month was calculated
18 by multiplying the daily billed KW times the
19 number of peak days billed divided by the
20 number of peak days in the month.

21 Their 12-MCP value was then developed by summing (a.)
22 and (b.) above and dividing by 12.

23

24 Q. Why did you not merely pick off their contribution to the
25 system peak from their respective monthly load shape?

1 A. SS customers are anticipated to only need the
2 utilities' services during scheduled and unscheduled
3 maintenance of their equipment. As a result, their
4 demands on Gulf's system are erratic and difficult to
5 predict. Therefore, a one-year snapshot of their
6 experience would not necessarily be indicative of
7 their typical load requirements of Gulf in following
8 years, nor would it reflect the system requirements
9 which Gulf planned for these customers. For example,
10 there is a good probability that the SGC would not be
11 down during the time of a monthly peak. However, it
12 would not be equitable to attribute no demand
13 responsibility to this customer during that month
14 since Gulf planned investment to handle a 10 percent
15 outage rate for this SGC. Similarly, if the customer
16 share of demand responsibility incurred an outage rate
17 greater than 10 percent, his should be correspondingly
18 greater.

19

20 Q. How did you determine KWH responsibility for SS
21 customers?

22 A. The results reflect the actual KWH predicted to be
23 requested during the test period by the SS customers.

24

25

1 Q. How did you determine NCPKW responsibility for SS
2 customers?

3 A. As mentioned earlier, primary distribution and
4 secondary distribution costs are allocated upon
5 NCPKW. Because of the erratic nature of SS loads and
6 the fact that Gulf only has four SS customers, any
7 type of class load shape development would not be
8 reflective of the equipment Gulf had to place in
9 service in preparation for serving the customers'
10 eventual outage. As a result, we first looked at
11 contracted back-up KW which is the load requirement
12 for which Gulf planned distribution equipment.

13

14 Q. How did you then utilize their contract KW for their
15 share of the NCP allocator?

16 A. We felt it would not be fair to charge SS customers in
17 the allocation process for the maximum load they could
18 ever incur on Gulf, basically their contract KW, while
19 charging other customers for their NCPKW which is
20 their respective contribution to the rate class peak.
21 Therefore, we converted the SS customers' contract KW
22 into "equivalent NCPKW."

23

24 Q. How did you develop "equivalent NCPKW"?

25 A. A sample of customers was drawn from each rate on

1 which the SS customers' supplemental billing
2 occurred. A factor was developed from the sample
3 which used their NCPKW as a numerator and their
4 contract KW as a denominator. This factor was then
5 multiplied by the corresponding SS customer's contract
6 KW to pare it down to "equivalent NCPKW." The result
7 then became their demand responsibility within the
8 NCPKW allocator.

9
10 Q. Do you believe that these methods for developing
11 allocation factors produce accurate results for the SS
12 rate class?

13 A. One must be very cautious when considering the SS rate
14 of return presented on the summary page of Schedule 1
15 of my exhibit. These procedures for developing
16 allocators are basically sound and are founded upon
17 the principles resulting from the Standby Rate Docket
18 No. 850673-EU. However, there are three major factors
19 to consider here:

20 1. Standby customers' load requirements are very
21 different from firm customer load requirements.
22 The resulting allocators apportioned costs to
23 this standby class based upon the characteristics
24 of his class. However, the rate revenue was
25 derived from a rate design based upon cost

- 1 characteristics of firm customers load
2 requirements modified to resemble perceived
3 standby requirements. This inherent difference
4 in revenue origin and cost allocation could
5 produce unusual results.
- 6 2. There are only three standby customers actually
7 requiring backup KW. Of these three, one of them
8 is nearly eight times the size of the remaining
9 two SS customers combined. In addition, the SS
10 class is very, very small compared to the other
11 demand metered classes. It is potentially risky
12 and dangerous to accept as totally accurate the
13 results of an average embedded cost of service
14 study of a rate with: (a) so few customers, (b)
15 with one customer who dominates the class, and
16 (c) inherently small compared to other demand
17 metered classes.
- 18 3. As already mentioned, standby loads, by their
19 nature are very erratic. Therefore, it is quite
20 doubtful that a single year observation will
21 necessarily be indicative of subsequent years.
- 22
- 23 Q. What conclusions should one draw from the rate of
24 return results for this class?
- 25 A. Because the rate of return is in a reasonable range,

1 given the possibilities for wide variations I have
2 just discussed, one can deduce that the cost
3 allocation techniques are reasonable. However, one
4 should not infer that these results in their
5 exactitude should control or dictate resultant rate
6 revenue requirements or rate design.

7
8 Q. Let's go back to the overall study procedure. Can you
9 explain the steps involved in producing the demand and
10 energy allocators?

11 A. Balanced system load flows for demand and energy were
12 first developed through a load flow program which
13 spreads total system losses to each voltage level.
14 These levels, which are defined in more detail in
15 Schedule 7 - Levelization Definition, and Schedule
16 E-13 of the Minimum Filing Requirements (MFRs), are
17 used to describe the flow of electricity from
18 generation, through the various transformations,
19 across the various transmission and distribution
20 lines, and the eventual delivery to the customer.

21 The load flow process begins by taking the total
22 energy sales at Level 5, the secondary distribution
23 level, multiplies this by the historical loss
24 percentage at Level 5, and then combines these
25 calculated losses and sales. This amount is then

1 added to the sales at Level 4, and this new total is
2 in turn multiplied by the loss percentage at Level 4.
3 This procedure is continued up through Level 1, the
4 generation level. The program adjusts the loss
5 percentages at each level and then repeats the above
6 process until the sum of the losses at each level
7 matches the total system losses, and a balanced flow
8 is produced. These total system loss percentages are
9 then applied to the rate classes by voltage level,
10 thus computing energy allocators for each respective
11 voltage level. A similar process is used to calculate
12 the 12-MCP demand allocators. The NCP demand
13 allocators for Levels 4 and 5 are developed using the
14 loss percentages calculated by the 12-MCP demand flow
15 since there is no territorial input for NCP with which
16 to balance.

17

18 Q. What was the next phase in the development of Gulf
19 Power Company's cost-of-service study?

20 A. Mr. Scarbrough provided the financial information for
21 the projected test year. These investment, revenue,
22 and expense items were then assigned to jurisdiction
23 and rate if a direct cost causative relationship was
24 known or allocated to jurisdiction and rate using the
25 previously developed allocators.

- 1 Q. How were the Unit Power Sales (UPS) treated for
2 cost-of-service purposes?
- 3 A. Investment, revenues, and expenses associated with UPS
4 were identified and removed from the Total Electric
5 System. The remaining investment, revenue, and
6 expense items were then allocated to the retail and
7 wholesale jurisdictions and the rates within the
8 retail jurisdiction. This method is consistent with
9 the methodology filed by Gulf and approved by this
10 Commission in Gulf's last rate case.
11
- 12 Q. How were the allocations made between the wholesale
13 and retail jurisdictions?
- 14 A. The jurisdictional separation was based upon the
15 12-MCP allocation concept. Again, this methodology is
16 consistent with the one approved in Gulf's last rate
17 case. The methodology also conforms with MFR E-1 and
18 has been the preferred method of the FERC for
19 jurisdictional separation.
20
- 21 Q. On Schedule 8 of your exhibit, the jurisdictional
22 separation factors supplied vary from Schedules 1
23 through 5 of your exhibit. Is the difference
24 material?
- 25 A. There is no material difference between the studies.

1 A correction was addressed in Mr. Kilgore's testimony,
2 and I provided Schedule 8 to Mr. Haskins as a starting
3 point for rate design. The effect of the correction
4 on the jurisdictional separation is insignificant. I
5 do believe that Schedule 8 provides more correct
6 results for rate design purposes.

7

8 Q. Can you describe the analysis within the retail
9 jurisdiction?

10 A. The techniques for allocation within the retail
11 jurisdiction conform with those approved by this
12 Commission in its final order for Gulf's last
13 adjudicated rate case. Generation level accounts were
14 allocated on the basis of 12-MCP and 1/13 energy.
15 Energy related accounts were allocated upon the KWH
16 allocator. Transmission and subtransmission were
17 allocated upon the 12-MCP concept. Primary and
18 secondary distribution were apportioned on the
19 corresponding NCP allocators, and customer related
20 cost upon the respective customer allocator.

21

22 Q. Did you utilize the Minimum Distribution System for
23 defining customer related costs?

24 A. No. In Order No. 11498 issued in Docket No.
25 820150-EU, the Commission's preference for defining

1 customer component costs was noted by the statement,
2 "In the last three electric utility rate cases, we
3 have determined that only the meter and service drop
4 portion of the distribution system are properly
5 classified as customer related." In order to conform
6 with Commission policy, the Minimum Distribution
7 System concept was not employed in this study.

8
9 Q. You stated that the concepts utilized within the study
10 are in compliance with the directives of the
11 Commission in its final order for Gulf Power Company's
12 last rate case. Do you agree with all of the
13 Commission's stated allocation concepts?

14 A. No, not necessarily. The fact that we have utilized
15 them in our study should not be construed as our
16 agreement with the theory. We do not necessarily
17 believe that 1/13 of our production plant should be
18 energy related; however, the results of this technique
19 do not diverge dramatically from results of concepts
20 we do believe. Furthermore, we still believe that the
21 Minimum Distribution System is the correct methodology
22 for ascertaining customer related cost.

23 The Company believes everyone's interest will
24 best be served by focusing on more revenue sensitive
25 issues and not clouding this particular case with any

1 somewhat controversial cost-of-service allocation
2 methodologies.

3

4 Q. In your opinion, are the results of the
5 cost-of-service study accurate representations of the
6 rates of return?

7 A. Most definitely. The cost-of-service results shown on
8 Schedule 1 of my exhibit are indeed fair and accurate
9 statements of the rates of return produced by
10 jurisdiction and by rate class for Gulf Power
11 Company's 1990 test year.

12

13 Q. Does this conclude your testimony?

14 A. Yes, it does.

15

16

17

18

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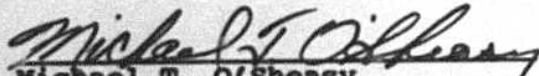
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AFFIDAVIT


STATE OF FLORIDA)
COUNTY OF ESCAMBIA)

Before me the undersigned authority personally appeared Michael T. O'Sheasy, who first being duly sworn, says that he is the witness named in the testimony to which the Affidavit is attached; that he prepared said testimony and any exhibits included therein on behalf of Gulf Power Company in support of its petition for an increase in rates and charges in Florida Public Service Commission Docket No. 891345-EI; and that the matters and things set forth herein are true to the best of his knowledge and belief.

Dated at Atlanta, Georgia this 8th day of December, 1989.


Michael T. O'Sheasy

Sworn to and subscribed before me
this 8th day of December, 1989.


Notary Public

Notary Public, DeKalb County, Georgia
My Commission Expires Jan. 20, 1991



EXHIBIT OF MICHAEL T. O'SHEASY

Contents

Schedule 1	Present Rate Summary for 12 Months Ending December 31, 1990
Schedule 2	Analysis of Investment for 12 Months Ending December 31, 1990
Schedule 3	Analysis of Revenues for 12 Months Ending December 31, 1990
Schedule 4	Analysis of Expenses for 12 Months Ending December 31, 1990
Schedule 5	Table of Line Allocators and Percentages for 12 Months Ending December 31, 1990
Schedule 6	Responsibility for Minimum Filing Requirements
Schedule 7	Levelization Definition
Schedule 8	Summary and Unit Cost for Revised 12 Months Ending December 31, 1990

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SALES (\$)	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	DATE	RATE PER KW-HR (\$)	TOTAL RETAIL SERVICE (\$)	TOTAL ALL OTHER SERVICE (\$)	UNIT POWER SALES (\$)
1	ELECTRIC CROSS FEE	1,449,231	711,411	90,245	262,641	166,227	65,908	16,573	905	2,113	1,275,423	31,956	141,032					
2	ACCUMULATED DEFICIT	695,892	283,877	17,814	53,834	60,152	23,918	6,811	321	794	454,964	11,678	19,951					
3	SEE FLOOR	942,039	487,814	38,419	108,707	106,064	41,890	12,032	504	1,319	820,699	20,276	121,701					
4	MATERIALS AND SUPPLIES	82,743	48,707	2,680	17,604	12,390	5,313	517	50	170	64,733	2,597	5,413					
5	OTHER TRADING COSTS	(3,289)	(1,900)	10	(400)	(401)	(102)	0	(1)	(5)	(1,021)	(111)	(1,218)					
6	COSTS TO BE RECOVERED	0	0	0	0	0	0	0	0	0	0	0	0					
7	STATE NET ENERGY EXPENSE	15,399	6,302	866	3,095	1,920	737	223	12	23	16,940	359	0					
8	PLANT HELP FOR FEDERAL TAX	4,025	2,231	100	760	494	206	33	3	7	3,913	100	0					
9	UNRECOVERED PLANT AND MAINT.	6,943	1,256	73	604	361	162	3	1	5	2,317	70	5,667					
10	UNRECOVERED REGULATORY COSTS	0	0	0	0	0	0	0	0	0	0	0	0					
11	UNRECOVERED AND DEFERRED REVENUES	(3,152)	(652)	(80)	(507)	(311)	(17)	(13)	0	(1)	(1,101)	(22)	(13)					
12	TOTAL ELECTRIC REVENUE	1,079,391	513,677	26,106	190,085	120,700	67,778	12,023	630	1,526	912,861	23,275	131,511					
13	REVENUE FROM SALES	290,416	122,061	15,032	92,004	21,141	14,559	3,770	337	501	249,265	6,129	0					
14	OTHER OPERATING REVENUES	17,353	9,076	1,091	3,228	1,099	746	189	0	31	17,105	268	0					
15	REVENUE-UNASSOCIATED SALES	20,001	200	15	115	91	46	2	0	0	1	530	10					
16	ADJUSTMENTS TO REVENUE	(11,259)	(5,929)	(652)	(2,353)	(1,416)	(552)	(171)	(15)	(25)	(11,259)	22	0					
17	TOTAL ADJUSTED REVENUE	296,509	136,506	15,434	92,985	21,718	14,700	3,760	340	507	255,000	6,433	29,525					
18	OPERATING & MAINTENANCE	121,771	64,893	8,822	22,046	12,531	5,726	1,436	76	152	113,282	2,966	5,023					
19	DEPRECIATION	53,258	26,975	1,904	9,710	6,029	2,341	639	23	70	47,420	1,160	4,567					
20	SALES OF INV. TAX CREDIT	(2,347)	(1,169)	(82)	(416)	(289)	(100)	(60)	(1)	(2)	(2,041)	(49)	(257)					
21	OTHER ADJUSTMENTS	350	0	2	15	11	5	0	0	0	73	3	179					
22	DEBT & PERSONAL PROP. TAX	12,992	7,079	442	2,701	1,046	779	89	9	26	13,000	260	612					
23	FEDERAL TAX	3,502	2,050	164	643	373	146	42	1	4	3,413	70	99					
24	STATE TAX	4,046	2,305	329	882	320	92	63	7	15	4,046	0	0					
25	OTHER TAXES	11,817	6,108	489	2,399	1,441	671	171	15	26	11,817	10	0					
26	ADJUSTMENTS TO OTHER TAXES	(11,154)	(5,929)	(673)	(2,317)	(1,421)	(521)	(139)	(13)	(26)	(11,154)	0	0					
27	EXPENSES RELEV. INC. TAX	199,007	101,759	8,637	29,501	21,917	9,009	2,543	135	273	179,004	4,126	11,023					
28	OPERATING INCOME	96,841	34,237	6,617	17,400	9,790	5,700	1,227	215	314	79,716	2,313	10,512					
29	STATE & FEDERAL INCOME TAX	19,971	9,816	2,040	3,029	1,954	1,460	370	71	96	15,240	537	4,106					
30	INVESTMENT FIDUCIARIZATION	(552)	(245)	(17)	(81)	(58)	(22)	(5)	0	(1)	(442)	(116)	0					
31	TOTAL INCOME TAXES	19,419	9,568	2,023	2,734	1,896	1,437	272	71	95	14,004	421	4,106					
32	NET OPERATING INCOME	77,128	29,949	4,706	13,674	7,900	6,263	955	144	219	60,610	1,892	14,326					
33	RATE OF RETURN	7.15%	9.44%	13.24%	7.19%	6.54%	8.92%	7.43%	21.00%	14.35%	6.00%	8.13%	10.89%					

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

<u>Line No.</u>	<u>Footnote Label</u>	
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
 HISTORICAL STUDY
 12/13 DEMAND ALLOCATION
 PROPOSED RATE SUMMARY

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SERVICE		RATE		RATE		RATE		RATE		TOTAL RETAIL SERVICES		TOTAL ALL OTHER SERVICES		UNIT POWER SALES
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
1	TOTAL ELECTRIC SERVICE	1,070,301	813,877	36,104	150,005	120,709	67,779	13,823	630	1,326	923,361	23,279	133,911			
2	PROPOSED SERVICE	101,840	130,994	18,494	52,009	31,713	14,709	3,790	300	587	255,500	6,433	29,329			
3	PROPOSED SERVICE	26,322	17,654	0	4,545	3,236	0	186	(53)	112	25,235	0	0			
4	TOTAL SERVICE	217,843	153,600	18,494	57,030	35,251	14,709	3,976	297	700	281,075	6,433	29,329			
5	PROPOSED SERVICE	100,007	101,700	0,037	35,501	21,917	9,000	2,543	125	273	179,064	6,130	11,023			
6	PROPOSED SERVICE	67	302	0	84	61	0	3	(13)	2	637	0	0			
7	TOTAL SERVICE	100,664	102,002	0,037	35,615	21,978	9,000	2,566	112	275	180,321	6,130	11,023			
8	OPERATING EXPENSE	122,379	51,003	6,017	22,173	13,273	5,700	1,410	163	635	101,554	2,313	10,912			
9	PROPOSED SERVICE	19,413	8,500	2,031	3,734	1,000	1,437	272	71	90	14,006	421	4,104			
10	PROPOSED SERVICE	5,722	6,331	0	1,722	3,200	0	60	(20)	42	9,712	0	0			
11	TOTAL SERVICE	25,135	14,790	2,031	5,457	3,206	1,437	341	51	137	24,529	421	4,104			
12	NET OPERATING INCOME	93,203	30,794	4,706	16,646	10,067	4,263	1,049	112	200	77,025	3,092	14,326			
13	RATE OF RETURN	8.60%	7.74%	13.26%	8.76%	8.24%	8.24%	6.34%	17.02%	10.07%	6.34%	8.13%	10.06%			

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

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

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM		DATE		DATE		DATE		DATE		DATE		TOTAL RETAIL SERVICE		TOTAL ALL OTHER SERVICE		UNIT POWER SALES	
		(13)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)				
1	TOTAL TRANSMISSION FLAUIT	619,683	264,769	26,996	1,06,579	104,560	46,833	940	404	1,569	679,450	22,939	126,493						
2	RETAIL DELIVERATIONS		332,110	19,564	126,792	94,621	41,260	636	404	1,539	619,677								
3	DEMAND		22,899	1,432	11,747	9,799	5,645	212	50	15	31,573								
TRANSMISSION FLAUIT																			
4	240-LINE 4 LAND LIGHTS																		
5	CONDUIT	119	69		22	15	7	0	0	0	103								
6	TOTAL TRANSMISSION FLAUIT	119	69		22	15	7	0	0	0	103								
7	240-LINE 2 CONDUIT	19,914	6,744	201	1,048	1,257	592	9	6	22	6,879	264	631						
8	TOTAL TRANSMISSION FLAUIT	19,914	6,744	201	1,048	1,257	592	9	6	22	6,879	264	631						
9	240-LINE 3 CONDUIT	2,016	1,419	64	200	404	176	3	2	7	2,643	96	263						
10	TOTAL TRANSMISSION FLAUIT	153	97	6	27	17	6	0	0	0	153	96	263						
11	TOTAL TRANSMISSION FLAUIT	2,181	1,516	96	207	421	182	3	2	7	2,800	96	263						
240-LINE 2 CONDUIT																			
12	CONDUIT	123	0	0	0	123	0	0	0	0	123	0	0						
13	CONDUIT	42,422	19,846	1,169	7,096	5,622	2,467	37	24	91	34,981	1,263	4,364						
14	TOTAL TRANSMISSION FLAUIT	2,181	1,516	96	207	421	182	3	2	7	2,800	96	263						
15	TOTAL TRANSMISSION FLAUIT	44,603	21,169	1,365	6,303	6,043	2,547	36	26	92	39,311	1,263	4,364						
240-LINE 3 CONDUIT																			
16	CONDUIT	22,812	11,167	690	4,239	2,196	1,261	21	14	32	26,649	713	2,399						
17	TOTAL TRANSMISSION FLAUIT	26,795	9,490	970	2,737	2,739	1,264	1.0	1.2	45	16,633	617	2,039						
240-LINE 4 CONDUIT																			
18	CONDUIT	20,298	10,000	641	4,220	2,099	1,323	21	13	50	20,277	684	2,267						
19	TOTAL TRANSMISSION FLAUIT	6,921	4,629	273	1,795	1,310	575	9	6	21	6,626	295	0						
240-LINE 5 CONDUIT																			
20	CONDUIT	86	26	2	16	7	3	0	0	0	60	2	6						
21	TOTAL TRANSMISSION FLAUIT	139,131	63,697	3,764	24,769	19,173	7,634	120	76	209	110,934	3,964	12,191						

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC ENERGY													TOTAL RETAIL SERVICE SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	NETTY POWER SALARY (14)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11)	(11)	(11)				
340-GENERATION PLANT																	
340-GENERATION PLANT																	
22	LAYER 3 CHGT. 070	39	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0
23	LAYER 3 CHGT. 070	762	643	27	179	83	28	1	1	0	0	0	0	0	0	0	0
24	LAYER 4 CHGT. 070	301	206	19	95	42	0	3	0	0	0	0	0	0	0	0	0
25	LAYER 5 CHGT. 070	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	LAYER 5 CHGT. 070	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 340	1,167	679	42	264	130	28	4	1	0	0	0	0	0	1,129	20	0
341-GENERATORS																	
28	LAYER 3 CHGT. 070	1,261	0	0	137	918	209	0	0	0	0	0	0	0	890	411	0
29	LAYER 3 CHGT. 070	7,012	6,199	244	1,090	741	213	0	5	3	0	0	0	0	7,012	0	0
30	LAYER 4 CHGT. 070	1	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0
31	LAYER 4 CHGT. 070	139	82	6	33	16	0	1	0	0	0	0	0	139	0	0	0
32	LAYER 5 CHGT. 070	17	0	0	0	17	0	0	0	0	0	0	0	17	0	0	0
33	TOTAL ACCOUNT 341	8,435	6,232	296	1,766	1,293	438	9	5	3	0	0	0	8,435	411	0	0
342-RELATION EQUIPMENT																	
34	LAYER 2 CHGT. 070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	LAYER 3 CHGT. 070	816	209	16	104	76	23	1	0	0	0	0	0	499	17	0	0
36	LAYER 3 CHGT. 070	10,891	0	0	521	6,299	2,217	0	0	0	0	0	0	6,343	2,489	0	0
37	LAYER 3 CHGT. 070	62,687	37,232	2,192	14,023	6,643	2,289	70	43	23	0	0	0	62,687	0	0	0
38	LAYER 4 CHGT. 070	96	0	0	0	0	0	0	0	0	0	0	0	96	0	0	0
39	LAYER 4 CHGT. 070	1,323	763	57	222	156	0	10	2	1	0	0	0	1,323	0	0	0
40	LAYER 5 CHGT. 070	54	2	0	0	54	0	0	0	0	0	0	0	54	0	0	0
41	TOTAL ACCOUNT 342	78,684	39,273	2,265	15,270	11,221	5,029	81	47	25	0	0	0	77,211	2,483	0	0
343-POLAR LAM FILTERS																	
42	LAYER 4 CHGT. 070	81,229	29,178	2,169	12,209	6,090	0	491	99	39	0	0	0	81,229	0	0	0
43	LAYER 4 CHGT. 070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 343	81,229	29,178	2,169	12,209	6,090	0	491	99	39	0	0	0	81,229	0	0	0
344-OPERABLE CONDUCTORS																	
45	LAYER 4 CHGT. 070	83,290	31,323	2,273	12,643	6,313	0	416	62	36	0	0	0	83,290	0	0	0
46	LAYER 5 CHGT. 070	19,452	9,149	722	281	130	0	130	0	0	0	0	0	10,439	0	0	0
47	TOTAL ACCOUNT 344	63,783	40,481	2,946	13,246	6,316	0	546	62	36	0	0	0	63,783	0	0	0
345-GENERATED CREDITS																	
48	LAYER 4 CHGT. 070	1,070	634	46	260	129	0	0	1	1	0	0	0	1,070	0	0	0
49	LAYER 4 CHGT. 070	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	TOTAL ACCOUNT 345	1,070	634	46	260	129	0	0	1	1	0	0	0	1,070	0	0	0

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM		RATE OS-D		RATE LB & LFT		RATE FEET		RATE OS		RATE OS-111		RATE OS		TOTAL RETAIL SERVICE		TOTAL ALL OTHER SERVICE		UNIT POWER SALES
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)							
51	347-UNDEVELOPED COND. & DEV. LINES & CROSS	20,414	11,999	6,928	2,418	0	160	24	14	20,414	0	0	0	0	0	0	0	0	0	0
52	LINES & CROSSING	0	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	LINES & CROSSING	20,414	11,994	6,928	2,418	0	160	24	14	20,414	0	0	0	0	0	0	0	0	0	0
54	TOTAL ACCOUNT 347	20,414	11,989	6,928	2,418	0	160	24	14	20,414	0	0	0	0	0	0	0	0	0	0
55	349-LINE TRANSFORMERS	87,827	58,056	4,640	4,522	0	760	110	0	87,827	0	0	0	0	0	0	0	0	0	0
56	LINES & CROSSING	0	(5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	LINES & CROSSING	87,827	58,051	4,640	4,522	0	760	110	0	87,827	0	0	0	0	0	0	0	0	0	0
58	TOTAL ACCOUNT 349	87,827	58,046	4,640	4,522	0	760	110	0	87,827	0	0	0	0	0	0	0	0	0	0
59	349-SERVICES	9,226	9,226	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	POWER POWER SALES	24,572	20,124	1,222	12	0	0	0	0	24,572	0	0	0	0	0	0	0	0	0	0
61	OTHER SERVICES	43,995	30,999	2,643	12	0	0	0	0	43,995	0	0	0	0	0	0	0	0	0	0
62	TOTAL ACCOUNT 349	74,567	51,123	3,865	24	0	0	0	0	74,567	0	0	0	0	0	0	0	0	0	0
63	370-GENERS	20,270	9,851	4,604	207	20	0	0	0	20,270	0	0	0	0	0	0	0	0	0	0
64	373-GENERATOR LIGHTERS	12,200	0	0	0	0	12,200	0	0	12,200	0	0	0	0	0	0	0	0	0	0
65	TOTAL DIST. PLANT	206,142	211,940	19,916	22,427	6,328	14,229	200	114	202,220	2,922	2,922	0	0	0	0	0	0	0	0
66	GENERATOR	200,232	175,999	11,976	22,205	6,313	1,815	200	114	196,310	2,922	2,922	0	0	0	0	0	0	0	0
67	GENERATOR	6,910	35,941	7,940	222	20	12,414	0	0	6,910	0	0	0	0	0	0	0	0	0	0
68	GENERAL PLANT	100,055	60,057	5,879	11,207	4,394	1,276	63	101	102,927	2,120	2,120	0	0	0	0	0	0	0	0
69	GENERATOR	72,054	37,179	2,205	9,821	3,043	126	47	145	69,006	2,110	2,110	0	0	0	0	0	0	0	0
70	GENERATOR	28,001	22,878	3,674	644	57	1,112	13	16	20,655	0	0	0	0	0	0	0	0	0	0
71	GENERATOR	4,227	1,900	120	822	474	20	3	0	4,227	0	0	0	0	0	0	0	0	0	0
72	GENERAL PLANT	27,872	28,157	3,674	11,207	4,394	1,276	63	101	102,927	2,120	2,120	0	0	0	0	0	0	0	0
73	TOTAL GEN. GROSS PLANT	1,449,221	711,411	59,245	166,227	65,900	16,572	905	2,113	1,279,622	31,954	31,954	141,452	141,452	0	0	0	0	0	0
74	GENERATOR	1,276,747	606,176	37,842	154,700	59,312	2,701	829	2,078	1,102,149	31,546	31,546	141,452	141,452	0	0	0	0	0	0
75	GENERATOR	117,874	60,724	11,121	846	77	13,222	13	16	117,565	0	0	0	0	0	0	0	0	0	0
76	GENERATOR	90,910	24,699	1,282	10,801	4,119	200	53	19	55,900	1	1	0	0	0	0	0	0	0	0
77	TOTAL GEN. GROSS PLANT	1,451,703	711,411	60,527	166,227	65,900	16,572	905	2,113	1,279,622	34,429	34,429	141,452	141,452	0	0	0	0	0	0

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

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

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

<u>Line No.</u>	<u>Footnote 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.	(N)	
67.	(N)	
68.	(N)	
69.	(N)	Assigned to All Other.

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEMS (2)	DATE (4)	RATE (5)	RATE (6)	RATE (7)	RATE (8)	RATE (9)	RATE (10)	RATE (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNITY POWER SALES (14)
1	DEPRECIATION	259,609	1,607,710	0,325	55,750	61,300	10,014	376	100	615	265,860	9,094	15,633
2	DEPRECIATION	131,746	7,787	51,000	37,510	16,375	345	100	607	245,902			
3	DEPRECIATION	6,964	6,964	4,600	3,071	3,259	120	20	0	0	20,458		
4	DEPRECIATION	2,016	1,244	73	403	355	155	2	2	6	2,322	79	215
5	DEPRECIATION	670	323	19	125	89	39	1	0	1	596	19	55
6	DEPRECIATION	14,089	6,051	403	2,497	1,947	823	13	0	20	12,734	410	601
7	DEPRECIATION	10,040	5,159	204	1,486	446	10	7	7	24	9,600	231	321
8	DEPRECIATION	7,033	3,237	104	1,254	851	415	6	4	16	6,219	213	291
9	DEPRECIATION	10,010	5,159	203	1,484	439	10	6	24	24	9,579	320	311
10	DEPRECIATION	243	156	7	40	36	16	0	0	1	235	0	0
11	DEPRECIATION	10	8	0	2	1	1	0	0	0	0	0	1
12	DEPRECIATION	44,845	22,225	1,207	6,030	6,323	2,756	41	27	102	43,302	1,300	3,375
13	DEPRECIATION	150	61	0	31	15	3	0	0	0	120	3	0
14	DEPRECIATION	1,077	606	40	337	247	87	2	1	1	1,520	70	0
15	DEPRECIATION	10,015	9,110	530	2,004	2,004	1,307	10	11	6	17,424	591	0
16	DEPRECIATION	20,006	11,013	637	4,051	2,301	0	157	23	14	20,006	0	0
17	DEPRECIATION	20,006	11,013	637	4,051	2,301	0	157	23	14	20,006	0	0
18	DEPRECIATION	17,000	20,670	700	4,200	2,100	0	139	21	12	17,000	0	0
19	DEPRECIATION	2,452	3,052	252	122	1	0	43	0	0	2,452	0	0
20	DEPRECIATION	21,301	13,534	1,024	4,436	2,110	0	103	21	12	21,301	0	0
21	DEPRECIATION	441	261	10	100	52	7	3	0	0	441	0	0
22	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
23	DEPRECIATION	441	261	10	100	52	7	3	0	0	441	0	0
24	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
25	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
26	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
27	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
28	DEPRECIATION	20,442	10,033	1,300	7,341	1,464	0	260	36	0	20,442	0	0
29	DEPRECIATION	0	0	0	0	0	0	0	0	0	0	0	0
30	DEPRECIATION	20,442	10,033	1,300	7,341	1,464	0	260	36	0	20,442	0	0
31	DEPRECIATION	20,442	10,033	1,300	7,341	1,464	0	260	36	0	20,442	0	0

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE \$/KW (4)	RATE \$/KW (5)	RATE \$/KW (6)	RATE \$/KW (7)	RATE \$/KW (8)	RATE \$/KW (9)	RATE \$/KW (10)	RATE \$/KW (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	NET POWER SALES (14)
31	340-DEFERRED	16,413	14,934	994	479	4	0	0	0	0	16,413	0	0
32	370-DEFERRED	6,002	2,932	1,790	2,379	63	0	0	0	0	6,092	0	0
33	372-DEFERRED	2,144	0	0	0	0	2,144	0	0	0	2,144	0	0
34	TOTAL DEFERRED	24,559	17,866	2,784	2,779	67	2,144	0	0	0	24,649	0	0
35	340-DEFERRED	51,743	52,439	2,758	2,801	9,589	1,477	661	98	37	51,891	672	0
36	370-DEFERRED	21,142	21,922	2,081	2,086	68	0	3,167	0	0	21,142	0	0
GENERAL PLANT													
37	DEFERRED	16,006	9,162	899	2,808	2,421	952	32	12	34	16,743	510	743
38	DEFERRED	7,889	6,271	767	945	159	14	374	3	4	7,397	2	0
39	DEFERRED	1,002	652	22	244	232	117	0	1	0	1,002	0	0
40	TOTAL DEFERRED	24,897	15,085	1,378	4,777	2,702	1,083	315	16	60	25,399	512	743
41	DEFERRED	718	0	0	0	0	0	0	0	0	0	718	0
42	TOTAL DEFERRED	25,615	15,085	1,378	4,777	2,702	1,083	315	16	60	25,399	1,237	743
43	TOTAL ELECTRIC DEF. RESERVE	494,893	232,497	17,616	93,934	66,163	22,918	4,521	321	794	454,944	11,676	19,951
44	DEFERRED	426,208	216,772	15,381	68,189	88,943	21,540	924	297	762	394,730	11,676	19,951
45	DEFERRED	36,761	27,299	3,839	3,631	267	22	2,461	3	4	30,699	2	0
46	DEFERRED	21,927	9,428	597	4,904	4,673	2,396	136	21	8	21,527	0	0
47	TOTAL DEFERRED RESERVE	487,200	259,497	17,616	93,934	10,163	22,918	4,521	321	794	454,944	12,303	19,951

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

<u>Line No.</u>	<u>Footnote 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
 12/13 DEMAND ALLOCATION
 ANALYSIS OF MATERIALS AND SUPPLIES
 (\$000' #)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SERVICE										TOTAL RETAIL SERVICE		TOTAL ALL OTHER SERVICE		GRIT POWER SALES (14)
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
1	RESISTORS	85,309	29,370	2,329	15,999	11,561	5,209	105	51	172	74,416	2,845	5,209			
2	RELAYS	36,063	2,170	2,170	14,299	10,400	4,502	60	45	170	66,092					
3	TRANSFORMERS	2,807	139	139	1,304	1,083	627	36	6	2	5,724					
4	INDUCTORS	1,263	600	60	344	104	81	1	1	2	1,268	43	62			
5	CONDENSERS	302	142	0	22	12	10	0	0	1	277	2	22			
6	POWER TRANSFORMERS	1,703	639	69	323	236	103	1	1	4	1,945	52	105			
7	RELAYS	4,314	2,773	273	1,845	846	0	50	7	2	6,216	0	0			
8	CONDENSERS	2,822	1,712	221	214	6	1	241	0	0	2,823	0	0			
9	POWER TRANSFORMERS	8,743	5,095	504	1,759	872	1	411	7	2	8,761	0	0			
10	CONDENSERS	20	17	2	1	0	0	0	0	0	20	0	0			
11	CONDENSERS	11	6	1	3	1	0	0	0	0	11	0	0			
12	RELAYS	0	0	0	0	0	0	0	0	0	0	0	0			
13	TOTAL COND. MAT. M & O	11	6	1	3	1	0	0	0	0	11	0	0			
14	TOTAL ELECTRIC M & O	99,743	45,707	2,805	17,484	12,300	5,213	517	89	178	84,733	2,897	5,413			
15	INDUCTORS	84,433	31,465	2,482	16,142	11,500	4,488	150	53	176	76,453	2,897	5,413			
16	CONDENSERS	2,805	1,726	234	219	7	1	343	0	0	2,856	0	0			
17	TRANSFORMERS	5,734	2,897	199	1,304	1,053	627	36	6	2	5,724	0	0			

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

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

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1960
 12/13 DEFERRED ALLOCATION
 ANALYSIS OF OTHER WORKING CAPITAL
 (0000's)

LINE NO.	(1)	DESCRIPTION	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)			
			TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW	TOTAL ELECTRIC SYSTEMS	RATE PER KW
1		OTHER WORKING CAPITAL																												
2		CONTRACTS AWARDED & ALIEN.	2,743	1,530	140	500	200	111	25	2	1	2	4	2,410	55	90														
3		INVENTORY	1,084	900	30	372	245	97	4	1	4	4	1,735	51	90															
4		CONTRACTS	679	479	71	96	14	1	28	0	0	0	679	0	0															
5		INVENTORY	60	30	2	30	17	10	1	0	0	0	60	0	0															
6		INVENTORY RELATED	112	61	9	22	10	3	2	1	1	0	100	4	0															
7		PREPAID	1,204	614	36	243	181	82	2	2	1	3	1,102	60	22															
8		CONTRACTS AWARDED & ALIEN.																												
9		INVENTORY	878	30	2	23	164	72	1	1	3	0	1,073	7	2															
10		CONTRACTS	205	106	6	41	30	13	0	0	0	0	106	0	0															
11		CONTRACTS	600	200	13	132	84	11	20	1	0	0	443	0	0															
12		CONTRACTS	600	200	13	132	84	11	20	1	0	0	443	0	0															
13		CONTRACTS	150	102	13	16	0	0	21	0	0	0	150	0	0															
14		CONTRACTS	23	20	2	1	0	0	0	0	0	0	23	0	0															
15		CONTRACTS	15	0	2	4	1	0	0	0	0	0	15	0	0															
16		CONTRACTS	15	0	2	4	1	0	0	0	0	0	15	0	0															
17		TOTAL PREPAID	0	0	0	0	0	0	0	0	0	0	0	0	0															
18		INVENTORY	2,115	1,177	79	426	266	166	26	2	2	3	2,030	25	24															
19		CONTRACTS	1,000	900	60	301	200	96	4	2	3	3	1,762	52	24															
20		CONTRACTS	100	100	17	19	1	0	21	0	0	0	100	0	0															
21		CONTRACTS	80	30	2	20	17	10	1	0	0	0	80	0	0															
22		CONTRACTS	100	100	17	19	1	0	21	0	0	0	100	0	0															
23		CONTRACTS	80	30	2	20	17	10	1	0	0	0	80	0	0															
24		TOTAL CONTRACTS	2,115	1,177	79	426	266	166	26	2	2	3	2,030	25	24															
25		CONTRACTS	1,000	900	60	301	200	96	4	2	3	3	1,762	52	24															
26		CONTRACTS	100	100	17	19	1	0	21	0	0	0	100	0	0															
27		CONTRACTS	80	30	2	20	17	10	1	0	0	0	80	0	0															
28		TOTAL CONTRACTS	2,115	1,177	79	426	266	166	26	2	2	3	2,030	25	24															
29		CONTRACTS	1,000	900	60	301	200	96	4	2	3	3	1,762	52	24															
30		CONTRACTS	100	100	17	19	1	0	21	0	0	0	100	0	0															
31		CONTRACTS	80	30	2	20	17	10	1	0	0	0	80	0	0															
32		TOTAL CONTRACTS	2,115	1,177	79	426	266	166	26	2	2	3	2,030	25	24															
33		CONTRACTS	1,000	900	60	301	200	96	4	2	3	3	1,762	52	24															
34		CONTRACTS	100	100	17	19	1	0	21	0	0	0	100	0	0															
35		CONTRACTS	80	30	2	20	17	10	1	0	0	0	80	0	0															
36		TOTAL CONTRACTS	2,115	1,177	79	426	266	166	26	2	2	3	2,030	25	24															

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SERVICE (3)	RATE NO (4)	DAYS ON (5)	RATE ON (6)	RATE PER MP & LFT (7)	RATE ON (8)	RATE ON (9)	RATE ON-TTY (10)	RATE ON (11)	TOTAL RETAIL ALL OTHER SERVICE (12)	TOTAL OTHER POWER SALES (14)
36	FUEL, ENERGY CHARGES	3,276	564	33	210	162	73	1	1	2	1,043	36
37	RETAIL ALLOCATION											
38	DEMAND											
39	ENERGY											
40	OTHER FUEL, ENCL. CHRG. SER.	636	363	33	143	106	68	1	0	2	664	33
41	RETAIL ALLOCATION											
42	DEMAND											
43	ENERGY											
44	OTHER FUEL, ENCL. CHRG. SER.											
45	RETAIL ALLOCATION											
46	DEMAND											
47	ENERGY											
48	PLANT SET-UP / MAINT. MATERIALS	1,000	430	26	174	339	98	1	0	2	629	26
49	RETAIL ALLOCATION											
50	DEMAND											
51	ENERGY											
52	OTHER FUEL, ENCL. CHRG. SER.											
53	RETAIL ALLOCATION											
54	DEMAND											
55	ENERGY											
56	OTHER FUEL, ENCL. CHRG. SER.											
57	RETAIL ALLOCATION											
58	DEMAND											
59	ENERGY											
60	OTHER FUEL, ENCL. CHRG. SER.											
61	RETAIL ALLOCATION											
62	DEMAND											
63	ENERGY											
64	OTHER FUEL, ENCL. CHRG. SER.											
65	RETAIL ALLOCATION											
66	DEMAND											
67	ENERGY											
68	OTHER FUEL, ENCL. CHRG. SER.											
69	RETAIL ALLOCATION											
70	DEMAND											
71	ENERGY											
72	OTHER FUEL, ENCL. CHRG. SER.											
73	RETAIL ALLOCATION											
74	DEMAND											
75	ENERGY											
76	OTHER FUEL, ENCL. CHRG. SER.											
77	RETAIL ALLOCATION											
78	DEMAND											
79	ENERGY											
80	OTHER FUEL, ENCL. CHRG. SER.											
81	RETAIL ALLOCATION											
82	DEMAND											
83	ENERGY											
84	OTHER FUEL, ENCL. CHRG. SER.											
85	RETAIL ALLOCATION											
86	DEMAND											
87	ENERGY											
88	OTHER FUEL, ENCL. CHRG. SER.											
89	RETAIL ALLOCATION											
90	DEMAND											
91	ENERGY											
92	OTHER FUEL, ENCL. CHRG. SER.											
93	RETAIL ALLOCATION											
94	DEMAND											
95	ENERGY											
96	OTHER FUEL, ENCL. CHRG. SER.											
97	RETAIL ALLOCATION											
98	DEMAND											
99	ENERGY											
100	OTHER FUEL, ENCL. CHRG. SER.											
101	RETAIL ALLOCATION											
102	DEMAND											
103	ENERGY											
104	OTHER FUEL, ENCL. CHRG. SER.											
105	RETAIL ALLOCATION											
106	DEMAND											
107	ENERGY											
108	OTHER FUEL, ENCL. CHRG. SER.											
109	RETAIL ALLOCATION											
110	DEMAND											
111	ENERGY											
112	OTHER FUEL, ENCL. CHRG. SER.											
113	RETAIL ALLOCATION											
114	DEMAND											
115	ENERGY											
116	OTHER FUEL, ENCL. CHRG. SER.											
117	RETAIL ALLOCATION											
118	DEMAND											
119	ENERGY											
120	OTHER FUEL, ENCL. CHRG. SER.											
121	RETAIL ALLOCATION											
122	DEMAND											
123	ENERGY											
124	OTHER FUEL, ENCL. CHRG. SER.											
125	RETAIL ALLOCATION											
126	DEMAND											
127	ENERGY											
128	OTHER FUEL, ENCL. CHRG. SER.											
129	RETAIL ALLOCATION											
130	DEMAND											
131	ENERGY											
132	OTHER FUEL, ENCL. CHRG. SER.											
133	RETAIL ALLOCATION											
134	DEMAND											
135	ENERGY											
136	OTHER FUEL, ENCL. CHRG. SER.											
137	RETAIL ALLOCATION											
138	DEMAND											
139	ENERGY											
140	OTHER FUEL, ENCL. CHRG. SER.											
141	RETAIL ALLOCATION											
142	DEMAND											
143	ENERGY											
144	OTHER FUEL, ENCL. CHRG. SER.											
145	RETAIL ALLOCATION											
146	DEMAND											
147	ENERGY											
148	OTHER FUEL, ENCL. CHRG. SER.											
149	RETAIL ALLOCATION											
150	DEMAND											
151	ENERGY											
152	OTHER FUEL, ENCL. CHRG. SER.											
153	RETAIL ALLOCATION											
154	DEMAND											
155	ENERGY											
156	OTHER FUEL, ENCL. CHRG. SER.											
157	RETAIL ALLOCATION											
158	DEMAND											
159	ENERGY											
160	OTHER FUEL, ENCL. CHRG. SER.											
161	RETAIL ALLOCATION											
162	DEMAND											
163	ENERGY											
164	OTHER FUEL, ENCL. CHRG. SER.											
165	RETAIL ALLOCATION											
166	DEMAND											
167	ENERGY											
168	OTHER FUEL, ENCL. CHRG. SER.											
169	RETAIL ALLOCATION											
170	DEMAND											
171	ENERGY											
172	OTHER FUEL, ENCL. CHRG. SER.											
173	RETAIL ALLOCATION											
174	DEMAND											
175	ENERGY											
176	OTHER FUEL, ENCL. CHRG. SER.											
177	RETAIL ALLOCATION											
178	DEMAND											
179	ENERGY											
180	OTHER FUEL, ENCL. CHRG. SER.											
181	RETAIL ALLOCATION			</								

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

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

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

<u>Line No.</u>	<u>Footnote 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
 12/13 DEMAND ALLOCATION
 ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000's)

LINE NO.	DESCRIPTION	TOTAL DEMAND ALLOCATION											TOTAL RETAIL ALL OTHER SERVICE (13)	UTILITY POWER SALES (14)			
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)			(12)		
1	GENERAL INVESTMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	RETAIL JURISDICTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	STORAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	CONTRACTS ACQUIRED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	CONTRACTS ANTICIPATED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	DEMAND	0	0	0	0	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	0	0	0	0
14	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	DEMAND NOT RECOVERED NET	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	RETAIL JURISDICTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TRANS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TRANSMISSION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	DEVELOPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	STORAGE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	CONTRACTS ACQUIRED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	CONTRACTS ANTICIPATED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TOTAL COST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	CONTRACTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	DEMAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1960
12/13 DEFERRED ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL DEFERRED ALLOCATION										TOTAL DEFERRED ALLOCATION (13)	UNIT POWER SALES (14)			
		DEBT (3)	DEBT (4)	DEBT (5)	DEBT (6)	DEBT (7)	DEBT (8)	DEBT (9)	DEBT (10)	DEBT (11)	DEBT (12)					
37	PAID UP FOR FUTURE USE															
	FACILITIES	1,480	766	64	206	220	99	99	2	1	3	1,411	66	0		
	DEBT ALLOCATION															
38	DEBT		699	41	271	199	87	87	1	1	3	1,303	0	0		
39	DEBT		47	3	25	21	12	12	0	0	0	109	0	0		
40	DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0		
41	DEBT	1,712	600	55	255	240	94	94	3	1	4	1,600	52	0		
42	DEBT	749	533	79	94	16	1	1	27	0	0	749	0	0		
43	DEBT	105	44	3	26	20	12	12	1	1	0	105	0	0		
44	DEBT	2,966	1,408	130	673	276	167	167	31	2	4	2,514	52	0		
45	TOTAL PAID UP FOR FUTURE USE	4,025	2,251	189	769	696	306	306	33	3	7	3,925	100	0		
46	DEBT	3,962	1,997	96	636	439	191	191	4	2	7	3,962	100	0		
47	DEBT	749	533	79	94	16	1	1	27	0	0	749	0	0		
48	DEBT	314	91	6	45	41	26	26	2	1	0	314	0	0		
49	DEFERRED INCOME TAX	0	0	0	0	0	0	0	0	0	0	0	0	0		
50	DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0		
51	DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0		
52	TOTAL DEFERRED ALLOCATION	(603)	(300)	(15)	(126)	(96)	(42)	(42)	(1)	0	(1)	(603)	(21)	(29)		
53	DEBT	(603)	(300)	(15)	(126)	(96)	(42)	(42)	(1)	0	(1)	(603)	(21)	(29)		
54	DEBT	(603)	(300)	(15)	(126)	(96)	(42)	(42)	(1)	0	(1)	(603)	(21)	(29)		
55	DEBT	(603)	(300)	(15)	(126)	(96)	(42)	(42)	(1)	0	(1)	(603)	(21)	(29)		
56	DEBT	(603)	(300)	(15)	(126)	(96)	(42)	(42)	(1)	0	(1)	(603)	(21)	(29)		
57	TOTAL DEFERRED ALLOCATION	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
58	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
59	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
60	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
61	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
62	TOTAL DEFERRED ALLOCATION	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
63	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
64	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
65	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
66	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
67	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
68	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
69	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
70	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
71	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
72	TOTAL DEF. & INC. TAX	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
73	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
74	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
75	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		
76	DEBT	(1,254)	(623)	(99)	(507)	(392)	(171)	(171)	(2)	0	(2)	(1,254)	(42)	(58)		

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL REVENUE SYSTEM (3)		RATE (4)	BASE (5)	RATE (6)	BASE (7)	RATE (8)	BASE (9)	RATE (10)	BASE (11)	RATE (12)	TOTAL (13)	GNET POWER (14)
		REVENUE	SYSTEM											
57	UNDEPR. PLANT ACQ. INF. FORTIFICATION	7,026	3,101	71	0	672	381	156	3	1	5	2,252	77	5,488
58	REPAIRS MAINTENANCE	319	0	68	0	433	318	139	2	1	5	2,079	77	5,488
59	REPAIRS MAINTENANCE	0	0	39	0	39	33	19	1	0	0	173	2	182
60	REPAIRS MAINTENANCE	0	0	16	0	16	10	4	0	0	0	68	0	68
61	REPAIRS MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
62	REPAIRS MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
63	REPAIRS MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
64	TOTAL UNDEPR. PLANT ACQ. INF.	0,643	1,226	73	0	686	361	162	3	1	5	2,317	79	5,647
65	REPAIRS MAINTENANCE	7,870	1,180	68	0	447	320	163	2	1	5	2,144	79	5,647
66	REPAIRS MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
67	REPAIRS MAINTENANCE	173	76	5	0	39	33	19	1	0	0	173	0	0
68	REPAIRS MAINTENANCE FOR COST.	0	0	0	0	0	0	0	0	0	0	0	0	0
69	TOTAL OTHER ADJUSTMENTS	26,200	11,156	700	0	4,144	2,656	1,058	266	16	34	20,090	515	5,615
70	REPAIRS MAINTENANCE	23,804	9,957	621	0	3,748	2,461	953	29	16	34	17,426	515	5,615
71	REPAIRS MAINTENANCE	1,709	1,173	162	0	161	13	6	200	0	0	1,709	0	0
72	REPAIRS MAINTENANCE	987	616	27	0	216	182	108	7	2	0	987	0	0

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

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

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

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

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC REVENUE (3)	RATE PER KW (4)	RATE PER KW (5)	RATE PER KW (6)	RATE PER KW (7)	RATE PER KW (8)	RATE PER KW (9)	RATE PER KW (10)	RATE PER KW (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNITY POWER SALES (14)
1	BASE RATE REV. FROM SALES	258,414	131,001	15,432	52,004	31,141	14,559	3,770	337	561	249,265	6,129	0
2	FUEL & OILS REVENUES	0	0	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE INCLUDING FUEL	258,414	131,001	15,432	52,004	31,141	14,559	3,770	337	561	249,265	6,129	0
4	OTHER OPERATING REVENUES												
4	601-RECO. SERVICE REVENUES	136	163	19	9	0	0	0	0	0	126	0	0
5	CONTR. COMMERCIAL FUEL	1,472	1,413	49	19	0	0	0	0	0	1,472	0	0
6	CONTR. RESIDENTIAL FUEL	293	172	21	16	0	0	0	0	0	293	0	0
7	IND. CHRG. FUEL	74	82	15	7	0	0	0	0	0	74	0	0
8	FINANCIAL CHARGES	11,250	5,000	604	2,245	1,414	642	371	15	26	11,250	0	0
9	INDEMN. & INS. - COMP. AND	100	0	100	0	0	0	0	0	0	100	0	0
10	INDEMNIFICATION	0	0	0	0	0	0	0	0	0	0	0	0
11	INVESTMENT CHARGES	24	24	0	0	0	0	0	0	0	24	0	0
12	CHALLENGER CHARGES	72	61	7	4	0	0	0	0	0	72	0	0
13	TOTAL ADJUSTED 601	12,479	7,029	944	2,436	1,424	642	371	15	26	12,479	0	0
14	604-REVENUE FROM SALES, 604P.												
14	REVENUE FROM SALES	11	7	0	3	1	0	0	0	0	11	0	0
15	REVENUE FROM SALES	0	0	0	0	0	0	0	0	0	0	0	0
15	REVENUE FROM SALES	0	0	0	0	0	0	0	0	0	0	0	0
16	REVENUE FROM SALES	2,074	1,220	08	501	244	0	14	2	1	2,074	0	0
17	REVENUE FROM SALES	452	232	14	52	48	21	1	0	1	452	15	0
18	TOTAL ADJUSTED 604	2,526	1,452	142	554	315	31	17	2	2	2,526	15	0
19	605-REVENUE FROM SALES, 605P.												
19	REVENUE FROM SALES	4	3	0	1	0	0	0	0	0	4	0	0
20	606-OTHER ELECTRIC REVENUES	1,135	800	35	220	168	73	1	1	3	1,097	38	0
21	CONTR. AND. UTILITIES REV	152	0	0	0	0	0	0	0	0	152	0	0
22	TOTAL ADJUSTED 606	1,330	800	35	220	168	73	1	1	3	1,277	38	0
23	607-REVENUE FROM SALES, 607P.												
23	REVENUE FROM SALES	27,790	140	0	54	40	17	0	0	1	260	9	27,440
24	REVENUE FROM SALES	2,372	118	7	61	51	29	2	0	0	248	9	2,099
25	TOTAL ADJUSTED 607	30,062	258	15	115	91	46	2	0	1	276	18	29,535
26	TOTAL OTHER CRED. REVENUES	47,434	10,134	1,104	3,350	1,990	812	191	18	22	17,433	266	29,535
27	ADJUSTMENTS TO REVENUES												
27	ADJUSTMENTS TO REVENUES	(11,320)	(9,999)	(684)	(2,265)	(1,416)	(642)	(171)	(15)	(26)	(11,320)	0	0
28	ADJUSTMENTS TO REVENUES	28	0	0	0	0	0	0	0	0	28	0	0
29	NET ADJUSTMENT TO REVENUES	(11,300)	(9,999)	(684)	(2,265)	(1,416)	(642)	(171)	(15)	(26)	(11,300)	0	0
30	TOTAL ADJUSTED REVENUES	291,548	135,996	15,454	52,009	31,715	14,709	3,790	340	587	255,500	6,433	29,535

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

<u>Line No.</u>	<u>Footnote 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
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		BASE (4)		BASE (5)		BASE (6)		BASE (7)		BASE (8)		BASE (9)		BASE (10)		BASE (11)		TOTAL RETAIL SERVICE (12)		TOTAL ALL OTHER SERVICE (13)		UNIT POWER SALES (14)
		AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT	
OPERATIONS & M. EXPENSES																								
STEAM POWER GENERATION																								
OPERATIONS																								
1	500-SUPPLY	3,481		1,736		102		673		494		216		3		2		0		3,234		111		146
2	501	184,483		63,819		4,644		33,173		27,660		15,942		969		141		53		145,641		4,671		35,840
3	501-FUEL SUPPLIES	(182,823)		(52,117)		(12,212)		(32,224)		(15,220)		(8,221)		(822)		(117)		(22)		(141,781)		(6,742)		(25,949)
4	501-INT	3,995		3,692		167		675		731		422		26		4		1		3,060		179		0
5	502-STEAM																							
6	DEMAND RELATED	2,217		1,268		83		615		481		197		3		2		7		2,933		101		143
7	DEMAND RELATED	292		330		0		71		29		24		2		0		0		312		10		(14)
8	TOTAL ACCOUNT 500	3,836		1,713		102		696		510		231		5		2		7		3,246		111		149
500-RETAILER EXPENSES																								
9	DEMAND RELATED	2,039		1,263		76		690		363		159		2		2		6		2,391		82		66
10	DEMAND RELATED	3,718		730		47		263		320		165		11		3		1		3,692		37		(2)
11	TOTAL ACCOUNT 500	4,254		2,022		123		883		698		344		13		4		7		4,091		119		64
500-RETAILER SALES																								
12	DEMAND RELATED	4,647		1,646		100		716		825		229		3		2		0		3,439		110		1,091
13	DEMAND RELATED	0		0		0		0		0		0		0		0		0		0		0		0
14	TOTAL ACCOUNT 500	4,647		1,646		100		716		825		229		3		2		0		3,439		110		1,091
15	507-INT	33		17		1		7		5		2		0		0		0		22		1		0
	TOTAL STEAM OPERATIONS	19,970		9,636		546		3,664		2,990		1,444		68		16		31		17,911		609		1,430
MAINTENANCE																								
16	510-OPERATIONS	2,946		1,466		64		669		418		182		3		2		7		2,733		93		126
17	511-OPERATIONS	3,769		904		83		280		287		112		2		1		4		1,683		30		36
18	512-BOILER PLANT	6,489		3,287		193		1,274		936		400		6		4		15		6,123		209		187
19	DEMAND RELATED	2,971		1,542		108		1,542		760		760		41		7		2		6,782		228		2,092
20	TOTAL ACCOUNT 512	15,660		6,290		391		2,814		2,216		1,146		48		13		17		12,665		439		2,240
512-RETAILER SALES																								
21	DEMAND RELATED	8,127		2,643		156		1,625		753		320		9		3		12		4,925		168		44
22	DEMAND RELATED	2,668		1,434		81		743		619		259		20		2		1		3,271		109		20
23	TOTAL ACCOUNT 512	8,545		4,077		167		1,770		1,372		600		29		6		13		8,196		277		72
514-RETAILER SALES																								
24	DEMAND RELATED	1,962		979		57		378		276		121		2		1		4		1,816		62		114
25	DEMAND RELATED	0		0		0		0		0		0		0		0		0		0		0		0
26	TOTAL ACCOUNT 514	1,962		979		57		378		276		121		2		1		4		1,816		62		114
27	TOTAL MAINTENANCE	20,813		12,671		624		5,881		4,541		2,249		60		21		45		17,313		919		2,374
28	TOTAL STEAM POWER GENERATION	40,783		22,707		1,170		9,715		7,471		3,693		128		35		76		45,224		1,534		4,024

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

LINE NO.	DESCRIPTION	TOTAL MAINTENANCE EXPENSES										TOTAL SERVICE	TOTAL ALL OTHER SERVICE	UNITY POWER SALES				
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)				(11)	(12)	(13)	(14)
GULF POWER COMPANY																		
29	847-FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	847-FUEL MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
31	847-UNIT OIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
846-CONNECTIONS EXPENSES																		
32	846-CONNECTIONS	16	0	0	0	1	2	0	0	0	0	0	0	15	0	1	0	0
33	846-CONNECTIONS MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	846-CONNECTIONS OIL	15	0	0	0	1	2	0	0	0	0	0	0	15	0	1	0	0
35	846-CONNECTIONS MAINTENANCE	16	0	0	0	1	2	0	0	0	0	0	0	15	0	1	0	0
845-OPERATIONS																		
36	845-OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	845-OPERATIONS MAINTENANCE	2	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0
38	845-OPERATIONS OIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	845-OPERATIONS MAINTENANCE	2	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0
852-REACTIVE POWER																		
40	852-REACTIVE POWER	23	12	1	0	0	2	0	0	0	0	0	0	22	1	0	0	0
41	852-REACTIVE POWER MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	852-REACTIVE POWER OIL	23	12	1	0	0	2	0	0	0	0	0	0	22	1	0	0	0
43	852-REACTIVE POWER MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
853-REACTIVE POWER																		
44	853-REACTIVE POWER	7	0	0	0	0	1	0	0	0	0	0	0	7	0	0	0	0
45	853-REACTIVE POWER MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	853-REACTIVE POWER OIL	7	0	0	0	0	1	0	0	0	0	0	0	7	0	0	0	0
47	853-REACTIVE POWER MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
854-REACTIVE POWER																		
48	854-REACTIVE POWER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	854-REACTIVE POWER MAINTENANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	854-REACTIVE POWER OIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
855-REACTIVE POWER																		
51	855-REACTIVE POWER	7,762	2,961	582	8,011	4,288	2,567	199	23	23	23	23	21,509	718	0	0	0	0
52	855-REACTIVE POWER MAINTENANCE	(4,919)	(2,882)	(1,96)	(990)	(757)	(317)	(3)	(3)	(3)	(3)	(3)	(4,794)	(163)	0	0	0	0
53	855-REACTIVE POWER OIL	12,683	3,843	732	6,001	4,945	2,884	164	26	26	26	26	26,345	681	0	0	0	0
54	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
55	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
56	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
57	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
TOTAL GENERATION EXPENSES																		
58	855-REACTIVE POWER	59,039	22,736	1,369	8,734	7,497	3,695	129	38	38	38	38	45,370	1,336	4,024	0	0	0
59	855-REACTIVE POWER MAINTENANCE	(32,308)	(19,776)	(937)	(6,114)	(4,488)	(2,956)	(29)	(19)	(19)	(19)	(19)	(29,374)	(1,000)	1,929	0	0	0
60	855-REACTIVE POWER OIL	16,822	1,146	442	3,420	3,009	1,729	99	16	16	16	16	15,896	321	2,098	0	0	0
GULF POWER COMPANY																		
61	855-REACTIVE POWER	7,762	2,961	582	8,011	4,288	2,567	199	23	23	23	21,509	718	0	0	0	0	0
62	855-REACTIVE POWER MAINTENANCE	(4,919)	(2,882)	(1,96)	(990)	(757)	(317)	(3)	(3)	(3)	(3)	(4,794)	(163)	0	0	0	0	0
63	855-REACTIVE POWER OIL	12,683	3,843	732	6,001	4,945	2,884	164	26	26	26	26,345	681	0	0	0	0	0
64	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
65	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
66	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
67	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
TOTAL MAINTENANCE EXPENSES																		
68	855-REACTIVE POWER	7,762	2,961	582	8,011	4,288	2,567	199	23	23	23	21,509	718	0	0	0	0	0
69	855-REACTIVE POWER MAINTENANCE	(4,919)	(2,882)	(1,96)	(990)	(757)	(317)	(3)	(3)	(3)	(3)	(4,794)	(163)	0	0	0	0	0
70	855-REACTIVE POWER OIL	12,683	3,843	732	6,001	4,945	2,884	164	26	26	26	26,345	681	0	0	0	0	0
71	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
72	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
73	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
74	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
75	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
76	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
77	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
78	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
79	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
80	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
81	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
82	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
83	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
84	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
85	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
86	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
87	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
88	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
89	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
90	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
91	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
92	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
93	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
94	855-REACTIVE POWER OIL	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
95	855-REACTIVE POWER MAINTENANCE	(12,895)	(3,578)	(737)	(5,048)	(3,024)	(1,905)	(165)	(26)	(26)	(26)	(26)	(14,545)	(681)	0	0	0	0
96																		

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

LINE NO.	DESCRIPTION	E-WAL ELECTRIC SYSTEM										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	504-OTHER COSTS																			
58	DEMAND	1,143		892	25	230	74	169	1	1	1	2	1,105	26	0					
59	DEMAND	0		0	0	0	0	0	0	0	0	0	0	0	0					
60	TOTAL ACCOUNT 504	1,143		892	25	230	74	169	1	1	1	2	1,105	26	0					
61	507-OTHER EXPENSES	(5,877)																		
62	FUEL PURCHASE	5,877																		
63	NET 507	0		0	0	0	0	0	0	0	0	0	0	0	0					
64	DEMAND	0		0	0	0	0	0	0	0	0	0	0	0	0					
65	TOTAL ACCOUNT 507	(5,877)		0	0	0	0	0	0	0	0	0	0	0	0					
66	TOTAL OTHER FUND. EXPENSES	(2,500)		(2,082)	(135)	(607)	(283)	(197)	(6)	(12)	(19)	(23)	(2,082)	(132)	0					
67	DEMAND	(2,776)		(2,089)	(115)	(746)	(283)	(588)	(4)	(22)	(19)	(23)	(2,081)	(123)	0					
68	SERVICE	(214)		(92)	(9)	(47)	(22)	(9)	0	0	0	0	(207)	(7)	0					
69	TOTAL FUNDATION EXPENSES	46,849		29,206	1,249	6,947	2,439	6,900	122	23	67	41,412	1,404	6,024						
70	DEMAND	29,832		13,610	612	3,304	1,713	2,920	22	17	42	25,723	800	1,929						
71	DEMAND	16,200		6,074	437	3,073	1,717	2,970	97	16	5	15,409	314	2,095						
TRANSMISSION O & M EXPENSES																				
72	543-LAND REDEVELOPMENT	406		220	14	82	29	67	0	0	1	441	19	20						
73	543-CONTRACTS	640		410	24	189	49	116	1	1	2	742	29	53						
74	543-OPERATION LINES	233		61	8	31	10	23	0	0	0	150	8	70						
75	544-OPERATION LINES	1,289		729	43	382	89	206	1	1	3	1,353	48	161						
76	544-OPERATION LINES	374		183	11	70	22	61	0	0	1	330	11	28						
77	544-OPERATION LINES	136		43	4	25	0	19	0	0	0	122	4	9						
78	544-OPERATION LINES	2,012		1,451	82	587	174	697	3	3	6	2,674	92	252						
79	547-CURRY	3,004		2,419	143	934	292	683	3	3	10	4,407	149	450						
80	TOTAL OPERATIONS	2		2	0	0	0	0	0	0	0	2	0	0						
81	549-DEVELOPMENT	516		294	15	90	31	72	0	0	1	471	15	22						
82	574-OPERATION EXPENSES	1,125		730	44	304	54	151	1	1	2	902	24	104						
83	574-OPERATION EXPENSES	1,648		944	50	344	97	223	1	1	3	1,461	49	136						
84	574-OPERATION EXPENSES	331		188	9	61	19	49	0	0	1	293	10	28						
85	574-OPERATION EXPENSES	150		82	2	20	6	12	0	0	0	94	2	9						
86	TOTAL MAINTENANCE	2,053		904	50	385	122	293	1	1	4	1,850	62	177						
87	TOTAL MAINTENANCE EXPENSES	7,171		3,415	201	1,319	414	946	4	4	14	6,337	211	612						

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM (1)	RATE \$/KW (2)	RATE \$/KW (3)	RATE \$/KW (4)	RATE \$/KW (5)	RATE \$/KW (6)	RATE \$/KW (7)	RATE \$/KW (8)	RATE \$/KW (9)	RATE \$/KW (10)	RATE \$/KW (11)	TOTAL RETAIL ALL OTHER SERVICES (12)	TOTAL OTHER SERVICE (13)	UNIT POWER SALES (14)
117	MAINTENANCE														
118	501-ELECTRIC	16	0	0	3	2	1	0	0	0	0	0	15	0	0
119	502-ELECTRIC	730	374	23	130	110	57	1	0	1	0	0	714	24	0
119	503-ELECTRIC	130	0	130	0	0	0	0	0	0	0	0	130	0	0
120	504-ELECTRIC	3,070	2,852	165	934	450	0	20	4	20	4	3	2,879	0	0
121	505-ELECTRIC	3,371	3,371	130	61	1	0	0	0	0	0	0	3,371	0	0
122	506-ELECTRIC	5,552	2,726	232	252	450	0	20	4	20	4	3	2,852	0	0
123	507-ELECTRIC	5,601	3,760	431	940	460	0	20	4	20	4	3	3,601	0	0
124	508-ELECTRIC	900	882	60	226	111	0	7	1	7	1	1	890	0	0
125	509-ELECTRIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	510-ELECTRIC	550	552	60	236	111	0	7	1	7	1	1	530	0	0
127	511-ELECTRIC	600	515	23	139	26	0	4	1	4	1	0	490	0	0
128	512-ELECTRIC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	513-ELECTRIC	600	315	23	139	26	0	4	1	4	1	0	490	0	0
130	514-ELECTRIC	372	0	0	0	0	0	0	0	0	0	0	372	0	0
131	515-ELECTRIC	51	67	21	27	1	0	0	0	0	0	0	51	0	0
132	516-ELECTRIC	6,040	5,097	537	1,333	710	0	315	6	315	6	4	5,226	25	0
133	517-ELECTRIC	6,040	3,852	280	1,444	700	0	42	6	42	6	4	6,040	25	0
134	518-ELECTRIC	2,100	1,838	287	60	2	0	277	0	277	0	0	2,100	0	0
135	519-ELECTRIC	800	300	23	133	63	5	4	1	4	1	0	594	2	0
136	520-ELECTRIC	800	141	25	141	63	0	25	0	25	0	0	200	0	0
137	521-ELECTRIC	760	460	40	141	63	5	20	1	20	1	0	756	2	0
138	522-ELECTRIC	70	44	3	19	9	1	1	0	1	0	0	70	0	0
139	523-ELECTRIC	22	20	4	1	0	0	4	0	4	0	0	22	0	0
140	524-ELECTRIC	100	52	7	20	9	1	5	0	5	0	0	100	0	0
141	525-ELECTRIC	9,115	8,009	803	1,694	764	64	303	7	303	7	6	9,006	27	0
142	526-ELECTRIC	14,100	8,914	1,000	2,431	972	104	700	0	700	0	4	14,349	40	0
143	527-ELECTRIC	9,000	5,307	376	2,102	960	103	60	0	60	0	4	9,040	40	0
144	528-ELECTRIC	9,301	5,807	632	452	14	1	645	0	645	0	0	9,301	0	0
145	529-ELECTRIC	7,770	6,853	641	460	27	3	71	7	71	7	2	7,776	5	0

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)		RATE ON (4)	RATE ON CH-O (5)	RATE LP & LFT (6)	RATE FEE (7)	RATE ON (8)	RATE ON 02-111 (9)	RATE ON 02-111 (10)	RATE ON (11)	TOTAL METRALS SERVICES (12)	TOTAL ALL OTHER SERVICES (13)	GWTZ POWER SALES (14)
		AMOUNT	PERCENT											
146	OPERATIONS MAINTENANCE EXPENSES	419	104	100	172	30		3	0	0	1	419	0	0
147	007/913-CORPORATE MAINTENANCE	2,300	0	0	0	0		0	0	0	0	2,300	0	0
148	008/913-CORPORATE MAINTENANCE	800	0	0	0	0		0	0	0	0	800	0	0
149	009/913-CORPORATE MAINTENANCE	1,100	0	0	0	0		0	0	0	0	1,100	0	0
150	010/913-CORPORATE MAINTENANCE	72	0	0	0	0		0	0	0	0	72	0	0
151	TOTAL ACCOUNT 007/913	4,232	0	0	0	0		0	0	0	0	4,232	0	0
152	009/913-CORPORATE MAINTENANCE	1,045	0	0	0	0		0	0	0	0	1,045	0	0
153	010-OPERATIONS MAINTENANCE	129	0	0	0	0		0	0	0	0	129	0	0
154	TOTAL CORPORATION GWTZ	1,040	0	0	0	0		0	0	0	0	1,040	0	0
155	008-OPERATIONS MAINTENANCE	(1,650)	0	0	0	0		0	0	0	0	(1,650)	0	0
156	TOTAL GWTZ CORP. MAINT.	0	0	0	0	0		0	0	0	0	0	0	0
157	TOTAL CORPORATION MAINTENANCE	9,806	5,163	740	1,829	370		33	75	0	0	5,926	0	0
158	OPERATIONS MAINTENANCE EXPENSES	1,044	670	30	190	100		64	1	1	1	904	21	100
159	007-OPERATIONS MAINTENANCE	647	26	26	174	127		66	1	1	1	634	7	14
160	008-OPERATIONS MAINTENANCE	21	0	0	16	13		0	0	0	0	70	0	0
161	009-OPERATIONS MAINTENANCE	205	6	6	41	30		13	0	0	0	194	0	0
162	010-OPERATIONS MAINTENANCE	861	29	29	113	67		9	21	0	0	887	4	0
163	TOTAL ACCOUNT 007-10	438	17	17	163	67		0	3	0	0	431	4	0
164	008-OPERATIONS MAINTENANCE	126	0	0	10	0		0	18	0	0	124	0	0
165	009-OPERATIONS MAINTENANCE	21	0	0	2	1		0	0	0	0	21	0	0
166	010-OPERATIONS MAINTENANCE	20	0	0	5	1		0	0	0	0	20	0	0
167	TOTAL ACCOUNT 008-10	26	0	0	22	3		0	0	0	0	26	0	0
168	TOTAL ACCOUNT 009-10	909	69	69	351	210		66	22	1	2	1,708	42	123
169	010-OPERATIONS MAINTENANCE	1,036	48	48	218	204		70	4	1	2	1,461	42	123
170	TOTAL ACCOUNT 010-10	177	18	18	17	1		0	18	0	0	177	0	0
171	007-OPERATIONS MAINTENANCE	70	21	2	16	13		0	0	0	0	70	0	0
172	TOTAL CORPORATION MAINTENANCE	670	461	52	181	109		51	13	1	2	670	0	0
173	008-OPERATIONS MAINTENANCE	174	0	0	0	0		0	0	0	0	174	176	0
174	009-OPERATIONS MAINTENANCE	661	0	0	181	109		51	13	1	2	670	176	0
175	TOTAL ACCOUNT 010	1,044	661	52	181	109		51	13	1	2	670	176	0

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

LINE NO.	DESCRIPTION	TOTAL ELECTRICITY		GAS		OIL		STEAM		WATER		WASTE		REPAIRS		MATERIALS		LABOR		OVERHEADS		TOTAL RETAIL SERVICE		TOTAL ALL OTHER SERVICE		NETT POWER SALES		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
176	STATE FUND	1,500	674	43	351	362	170	10	10	1	1	1	1,500	0	0	0	0	0	0	0	0	0	1	1,500	0	0	0	0
177	OTHER EXPENSES	107	75	5	30	32	10	1	0	0	0	0	107	0	0	0	0	0	0	0	0	0	0	107	0	0	0	0
178	WATER, GAS & OTHER	20,105	19,750	1,010	6,200	3,463	1,435	616	0	0	0	0	20,105	0	0	0	0	0	0	0	0	0	21	22,425	608	0	1,003	0
179	MAINTENANCE & O	22,007	12,042	726	6,714	3,107	1,254	44	0	0	0	0	22,007	0	0	0	0	0	0	0	0	0	15	22,069	683	0	1,003	0
180	REPAIRS	9,881	7,071	1,035	1,245	209	10	361	0	0	0	0	9,881	0	0	0	0	0	0	0	0	0	5	9,940	3	0	0	0
181	CONTRACTS	1,000	617	39	320	267	154	9	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0
182	PROPERTY	20,107	19,781	1,010	6,200	3,463	1,435	616	0	0	0	0	20,107	0	0	0	0	0	0	0	0	0	15	22,425	608	0	1,003	0
183	TOTAL MAINTENANCE & O	22,007	12,042	726	6,714	3,107	1,254	44	0	0	0	0	22,007	0	0	0	0	0	0	0	0	0	15	22,069	683	0	1,003	0
184	REPAIRS	9,881	7,071	1,035	1,245	209	10	361	0	0	0	0	9,881	0	0	0	0	0	0	0	0	0	5	9,940	3	0	0	0
185	CONTRACTS	1,000	617	39	320	267	154	9	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0
186	PROPERTY	20,107	19,781	1,010	6,200	3,463	1,435	616	0	0	0	0	20,107	0	0	0	0	0	0	0	0	0	15	22,425	608	0	1,003	0
187	TOTAL MAINT & O SUBTOTAL	22,007	12,042	726	6,714	3,107	1,254	44	0	0	0	0	22,007	0	0	0	0	0	0	0	0	0	15	22,069	683	0	1,003	0
188	CONTRACTS	1,000	617	39	320	267	154	9	0	0	0	0	1,000	0	0	0	0	0	0	0	0	0	0	1,000	0	0	0	0
189	TOTAL MAINT & O GRAND TOTAL	23,007	12,659	765	7,034	3,374	1,408	53	0	0	0	0	23,007	0	0	0	0	0	0	0	0	0	15	23,069	683	0	1,003	0
190	TOTAL OPER. & MAINTENANCE	121,771	64,003	5,022	22,045	12,531	5,726	1,436	0	0	0	0	121,771	0	0	0	0	0	0	0	0	0	76	112,202	2,565	0	5,022	0
191	REPAIRS	70,234	30,400	2,174	13,007	9,240	3,052	1,177	0	0	0	0	70,234	0	0	0	0	0	0	0	0	0	65	64,630	1,000	0	3,720	0
192	PROPERTY	21,205	6,200	512	4,200	3,200	2,000	116	0	0	0	0	21,205	0	0	0	0	0	0	0	0	0	10	16,747	524	0	2,000	0
193	CONTRACTS	20,130	20,470	3,074	2,703	621	53	1,170	0	0	0	0	20,130	0	0	0	0	0	0	0	0	0	11	20,137	0	0	0	0
194	REPAIRS	1,045	651	50	181	100	51	13	0	0	0	0	1,045	0	0	0	0	0	0	0	0	0	2	670	176	0	0	0

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

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

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

(Continued)

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

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

(Continued)

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

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

(Continued)

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

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

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM										TOTAL RETAIL SERVICE (11)	TOTAL ALL OTHER SERVICES (12)	CITY POWER SALES (14)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
1	TOTAL DEPRECIATION	59,463	12,097	700	5,100	2,824	1,720	35	17	87	24,569	840	4,084	
2	DETAILED POLYMERIZATION													
3	DETAILED													
4	300-GENERATORS	130	60	2	23	17	7	0	0	0	130	6	11	
5	301-GENERATORS	85	20	2	15	10	5	0	0	0	70	2	11	
6	302-GENERATOR EQUIPMENT	1,482	690	41	270	190	64	1	1	3	1,293	42	147	
7	303-GENERATOR & FUELWATER	741	300	21	135	90	43	1	0	2	611	23	60	
8	304-GENERATOR & FUELWATER	703	321	20	129	94	41	1	0	2	618	21	64	
9	304-GENERATOR COND.	744	300	21	134	100	44	1	0	2	634	22	69	
10	305-GENERATOR COND.	307	85	2	32	16	7	0	0	0	103	4	0	
11	306-COND. AND TRANS.	1	1	0	0	0	0	0	0	0	1	0	0	
12	TOTAL DEPRECIATION	3,905	1,000	133	720	534	231	6	1	9	2,900	117	209	
13	340-GENERATORS	0	0	0	0	0	0	0	0	0	0	0	0	
14	341-GENERATORS	237	114	7	40	26	12	0	0	0	216	11	0	
15	342-GENERATOR EQUIPMENT	2,116	1,071	63	430	316	163	2	1	1	2,047	69	0	
16	343-GENERATOR & FUELWATER	2,200	1,207	60	807	574	0	10	2	2	2,209	0	0	
17	344-GENERATOR	0	0	0	0	0	0	0	0	0	0	0	0	
18	345-GENERATOR 344	2,200	1,207	60	807	574	0	10	2	2	2,209	0	0	
19	346-GENERATOR COND.	1,812	1,006	77	437	315	0	14	2	1	1,812	0	0	
20	347-GENERATOR COND.	2,167	1,272	87	490	315	0	15	2	1	2,167	0	0	
21	348-COND. COND.	0	0	0	0	0	0	0	0	0	0	0	0	
22	349-COND. COND.	19	11	1	6	2	0	0	0	0	19	0	0	
23	350-COND. COND.	0	0	0	0	0	0	0	0	0	0	0	0	
24	351-COND. COND.	15	11	1	6	2	0	0	0	0	15	0	0	
25	352-COND. COND.	774	484	29	187	92	0	6	1	1	774	0	0	
26	353-COND. COND.	0	0	0	0	0	0	0	0	0	0	0	0	
27	354-COND. COND.	774	484	29	187	92	0	6	1	1	774	0	0	
28	355-COND. COND.	3,087	2,327	170	954	190	0	21	5	0	3,087	0	0	
29	356-COND. COND.	0	0	0	0	0	0	0	0	0	0	0	0	
30	357-COND. COND.	3,087	2,327	170	954	190	0	21	5	0	3,087	0	0	
31	358-COND. COND.	1,816	1,611	110	53	0	0	0	0	0	1,816	0	0	
32	359-COND. COND.	780	264	166	211	8	1	0	0	0	780	0	0	
33	375-COND. COND.	762	0	0	0	0	0	762	0	0	762	0	0	
34	TOTAL DEPRECIATION	14,628	8,728	782	2,895	1,122	176	620	12	5	14,543	80	0	
35	DETAILED	10,844	6,410	440	2,618	1,124	175	71	12	5	10,664	80	0	
36	COND. COND.	3,681	2,318	303	1,277	0	0	767	0	0	3,681	0	0	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 1999
12/13 DEFERRED ASSETS
ANALYSIS OF DEFERRATION EXPENSES
 (4000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC POWER (3)		RATE (4)		RATE (5)		RATE (6)		RATE (7)		RATE (8)		DATE (9)		DATE (10)		DATE (11)		TOTAL (12)		TOTAL ALL OTHER SERVICES (13)	NETTY POWER SALES (14)
		AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO	AMOUNT	NO		
37	GENERAL RATE	8,261	2,043	272	943	214	63	2	2	0	9,014	103	144								144		
38		2,887	1,098	111	705	198	7	3	3	7	3,310	103	144								144		
39		1,053	1,051	155	187	31	3	3	3	1	2,493	0	0								0		
40		211	83	6	48	49	23	1	0	0	211	0	0								0		
41	TOTAL DEF. EXPENSE	12,356	44,278	1,904	9,716	6,039	939	23	23	79	47,628	3,169	4,877								4,877		
42		46,000	22,268	1,308	8,776	3,092	103	29	29	77	66,353	3,169	4,877								4,877		
43		9,174	3,396	486	444	35	4	4	1	1	9,174	0	0								0		
44		2,181	921	80	470	298	230	13	1	1	2,181	0	0								0		

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

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

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

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SERVICE (3)	RATE PER KW (4)	DATE (5)	DATE (6)	DATE (7)	DATE (8)	DATE (9)	DATE (10)	DATE (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	UNIT PRICE (14)
1	REG. & FURNISH. EXPENSE	10,000	8,262	311	2,000	1,500	600	14	7	23	9,946	340	500
	PRODUCTION												
	RETAIL ALLOCATION												
2	RETAIL	6,817	1,911	290	1,403	1,003	612	9	6	23	9,181		
3	RETAIL	326	174	21	145	84	5	1	1	0	763		
4	TRANSMISSION	378	166	22	107	46	1	1	0	1	702	23	52
5	DISTRIBUTION	1,200	431	115	166	37	32	2	2	1	2,216	17	0
6	RETAIL	999	408	68	184	37	11	2	1	1	1,713	17	0
7	CONSUMER	583	43	46	2	0	71	0	0	0	503	0	0
8	CONSUMER	79	5	7	0	0	1	0	0	0	83	0	0
9	CONSUMER	25	14	7	3	0	1	0	0	0	53	0	0
10	CONSUMER	83	30	7	14	3	1	0	0	0	53	0	0
11	RETAIL	0	0	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. YEARS	13,952	2,702	482	1,846	775	99	99	9	26	13,000	300	612
13	RETAIL	12,000	3,404	361	1,094	693	21	21	0	26	11,506	300	612
14	CONSUMER	630	62	60	5	0	73	0	0	0	439	0	0
15	RETAIL	765	338	21	143	84	5	1	1	0	763	0	0
16	RETAIL	2,023	599	59	392	290	131	3	1	4	1,608	64	91
17	RETAIL	826	269	24	203	115	115	2	1	4	1,724		
18	RETAIL	63	33	4	27	16	8	1	0	0	144		
19	TRANSMISSION	330	117	45	43	9	31	0	0	0	320	4	0
20	DISTRIBUTION	404	237	17	97	43	3	3	0	0	637	2	0
21	RETAIL	326	20	20	0	0	28	0	0	0	335	2	0
22	CONSUMER	678	602	30	20	3	4	0	0	0	475	0	0
23	CONSUMER	344	105	40	52	9	4	0	0	0	344	0	0
24	CONSUMER	396	143	30	79	19	2	4	0	0	305	0	0
25	RETAIL	59	12	2	11	7	0	0	0	0	50	0	0
26	PROF. & MISC. PATROLL TAX	2,611	684	186	304	151	131	42	1	4	3,472	70	99
27	RETAIL	2,433	70	683	325	126	126	5	1	4	2,284	70	99
28	CONSUMER	1,015	724	106	127	21	36	2	0	0	1,015	0	0
29	RETAIL	203	66	6	38	23	1	0	0	0	203	0	0
30	RETAIL	3,502	1,013	184	373	166	171	0	0	0	3,023	0	0
31	RETAIL	2,433	70	683	325	126	126	5	1	4	2,284	70	99
32	RETAIL	1,015	724	106	127	21	36	2	0	0	1,015	0	0
33	CONSUMER	144	43	33	27	16	1	1	0	0	144	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 17/13 UNBUND ALLOCATION
 ANALYSIS OF TARIFF OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC		GAS		WATER		SEWER		WASTE		WASTE		WASTE		WASTE		TOTAL METALLIC SERVICE		TOTAL ALL OTHER SERVICE	UNITY POWER SALES
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)		
36	GOODS RECEIVED TAX	6,297	2,303	346	1,334	799	374	97	0	15	0	0	0	0	0	0	0	0	0	0	0
37	FLA. PUB. UTIL. ADJUSTMENT	319	169	19	67	48	19	5	0	1	0	0	0	0	0	0	0	0	0	0	0
38	PAID & ACCR. INT. NET TAXES	(2,889)	(1,139)	(71)	(881)	(896)	(896)	(16)	(2)	(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)	(1)	0
39	FRANCHISE FEE NET. INC.	(81)	(52)	(8)	(11)	(18)	(18)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0
40	TOTAL SERVICES TAXES	6,046	2,308	328	802	328	52	85	7	15	0	0	0	0	0	0	0	0	0	0	0
41	INSTR. FEES TAX	197	97	6	28	28	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	FRANCHISE FEE TAX	11,154	8,800	673	2,377	1,303	651	169	15	26	0	0	0	0	0	0	0	0	0	0	0
43	REGULATORY TAXES	106	106	10	34	20	6	2	0	0	0	0	0	0	0	0	0	0	0	0	0
44	ENTRANCE	134	66	4	24	17	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	CONTRACT	84	39	6	6	1	6	2	0	0	0	0	0	0	0	0	0	0	0	0	0
46	SEWER	0	2	0	2	2	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	TOTAL OTHER TAXES	11,337	8,105	689	2,399	1,441	671	171	15	26	0	0	0	0	0	0	0	0	0	0	0
48	FRANCHISE FEE ADJUSTMENT	(11,184)	(8,800)	(673)	(2,377)	(1,303)	(651)	(169)	(15)	(26)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
49	TOTAL TAXES OTHER THAN INC.	21,903	11,601	991	4,218	2,899	1,037	228	17	45	0	0	0	0	0	0	0	0	0	0	0
50	INSTR.	18,322	7,700	465	2,012	1,044	642	26	0	36	0	0	0	0	0	0	0	0	0	0	0
51	CONTRACT	1,700	1,302	171	199	27	2	111	0	0	0	0	0	0	0	0	0	0	0	0	0
52	SEWER	917	681	28	209	174	101	6	1	0	0	0	0	0	0	0	0	0	0	0	0
53	SEWERAGE RELATED	6,046	2,308	328	802	328	52	85	7	15	0	0	0	0	0	0	0	0	0	0	0

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

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

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/13 DEFERRED ALLOCATIONS
 LINE ALLOCATIONS AND PRIORITIZATION

LINE NO.	TOTAL ELECTRIC SERVICE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	DATE	TOTAL		
													RETAIL	ALL OTHER	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	0.000000	0.430000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
6	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
9	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
10	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
11	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
12	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
14	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
15	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
16	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
17	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
18	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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

LINE NO.	DESCRIPTION	TOTAL										TOTAL RETAIL ALL OTHERS SERVICE SERVICE (12) (13)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
19	TRANSFORMERS	10,483	9,439	850	3,741	2,777	1,249	26	12	41	17,043	610
20	TRANSFORMERS											
21	12/13 BOND ALLOCATION											
22	12/13 BOND ALLOCATION											
23	TRANSFORMERS	1,000,000	0.5113137	0.0302300	0.2027213	0.1904904	0.0676255	0.0216990	0.0004533	0.0022215	0.0004130	0.0330870
24	TRANSFORMERS	1,261	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
25	TRANSFORMERS	1,000,000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
26	TRANSFORMERS	3,000	2,273	189	926	606	44	25	3	2	2,030	17
27	TRANSFORMERS	2,100	2,100	250	152	5	0	274	0	0	2,248	0
28	TRANSFORMERS	6,100	3,761	427	1,110	612	44	299	3	2	6,066	17
29	TRANSFORMERS	1,000,000	0.0108316	0.0039056	0.1031995	0.0679078	0.0072894	0.0009913	0.0004516	0.0002277	0.0072149	0.0027030
30	TRANSFORMERS	4,041	2,031	274	200	16	41	4	1	4	4,500	3
31	TRANSFORMERS	1,000,000	0.0430468	0.0032007	0.0092261	0.0003235	0.0000404	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
32	TRANSFORMERS	2,910	1,950	240	733	162	16	27	0	4	2,910	0
33	TRANSFORMERS	2,910	1,950	240	733	162	16	27	0	4	2,910	0
34	TRANSFORMERS	1,000,000	0.0220873	0.1261130	0.0423715	0.0004832	0.0126799	0.0000000	0.0013700	1.0000000	0.0000000	0.0000000
35	TRANSFORMERS	22,190	11,700	710	4,090	2,223	43	15	66	21,500	600	
36	TRANSFORMERS	9,707	6,897	1,010	1,214	204	10	252	4	9,704	3	
37	TRANSFORMERS	1,272	652	32	322	139	2	1	0	1,272	0	
38	TRANSFORMERS	23,276	10,260	1,706	6,126	2,873	1,201	20	21	22,000	671	
39	TRANSFORMERS	1,000,000	0.0790450	0.0030713	0.1043071	0.1072767	0.0120019	0.0000010	0.0013256	0.0000000	0.0000000	0.0000000
40	TRANSFORMERS	11,253	6,515	297	2,078	1,200	470	137	7	17	11,026	227
41	TRANSFORMERS	1,000,000	0.0790450	0.0030713	0.1043071	0.1072767	0.0120019	0.0000010	0.0013256	0.0000000	0.0000000	0.0000000
42	TRANSFORMERS	44,829	20,700	2,303	6,210	4,761	1,061	241	27	00	42,631	698
43	TRANSFORMERS	1,000,000	0.0790450	0.0030713	0.1043071	0.1072767	0.0120019	0.0000010	0.0013256	0.0000000	0.0000000	0.0000000

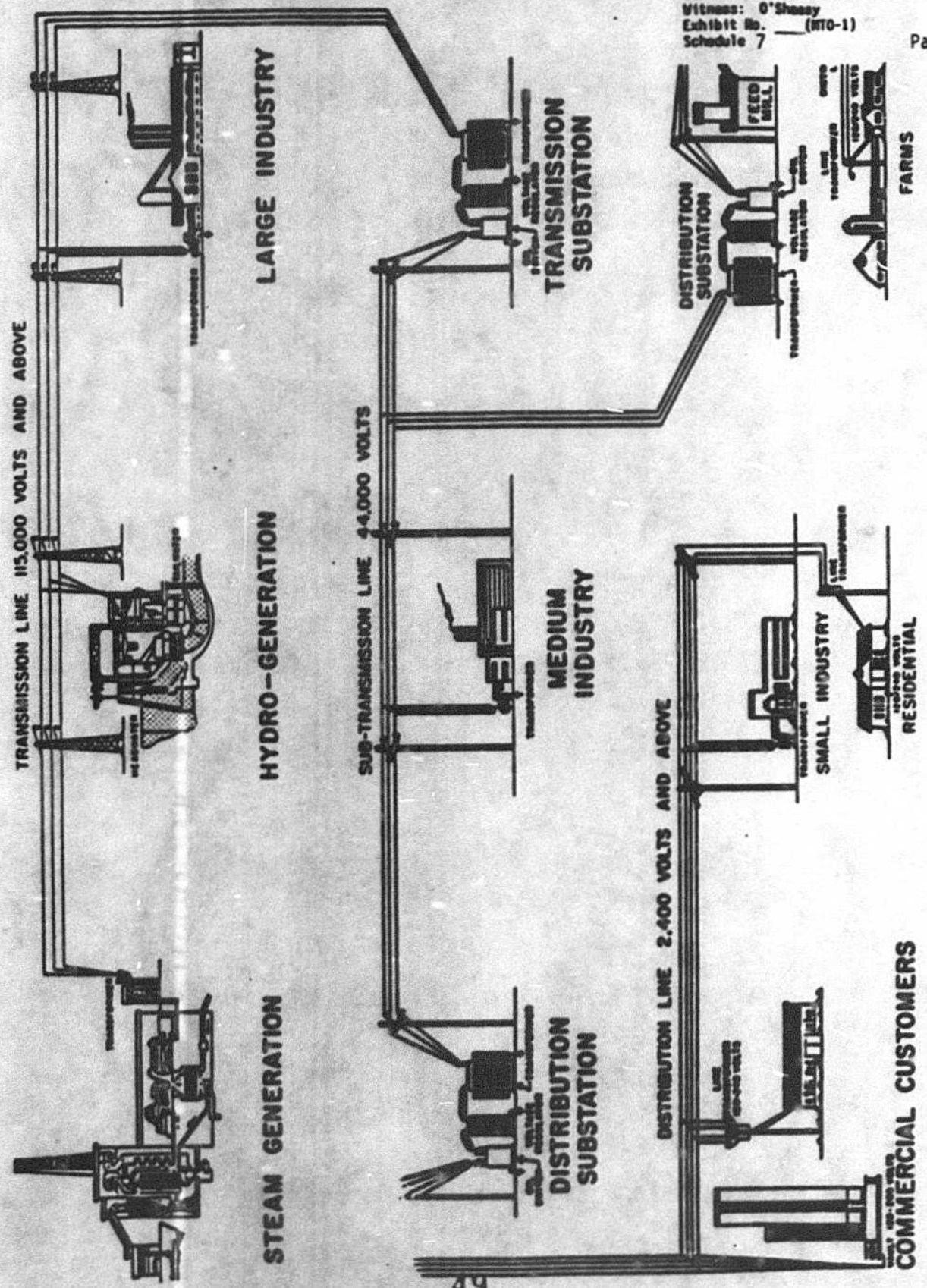
**GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/13 DEMAND ALLOCATION
 ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES**

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

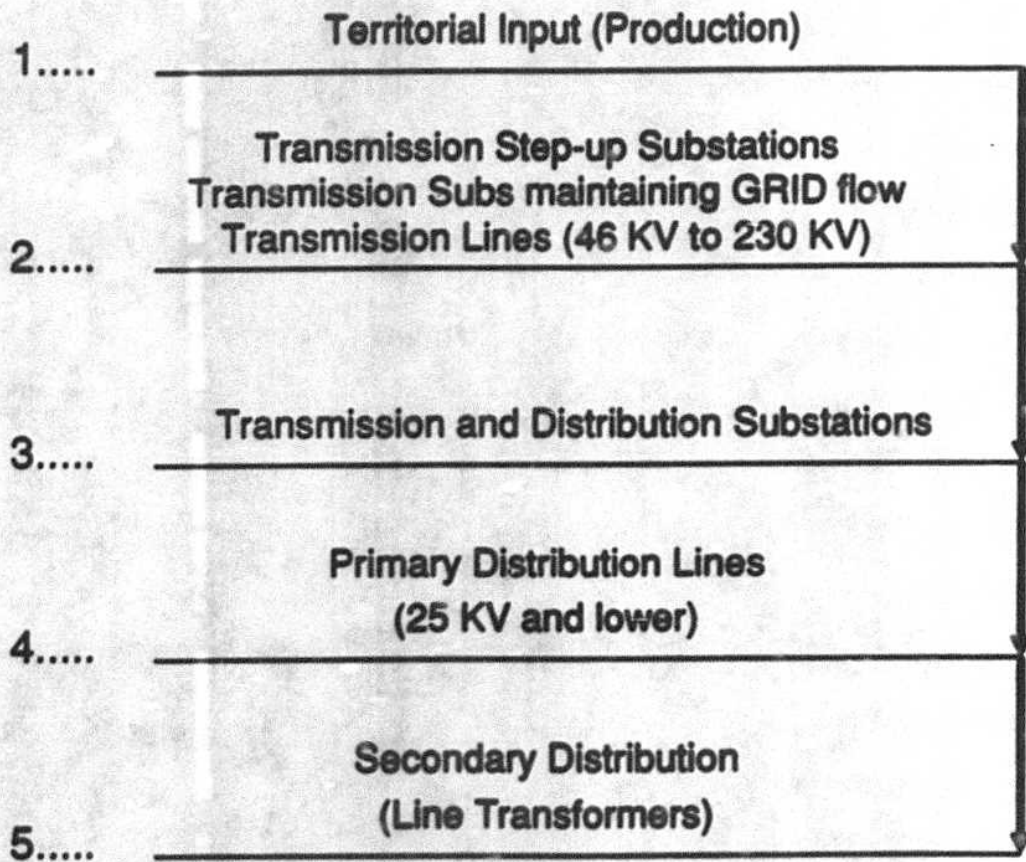
**RESPONSIBILITY FOR
MINIMUM FILING REQUIREMENTS**

<u>Schedule No.</u>	<u>Title</u>
B-7	Jurisdictional Separation Factors-Rate Base
C-9	Jurisdictional Separation Factor-Net Operating Income
E-1	Cost of Service Studies
E-2	Explanation of Variations From Cost of Service Study in Company's Last Rate Case
E-3a	Cost of Service Study-Rates of Return by Rate Schedule (Present Rates)
E-3b	Cost of Service Study-Rates of Return by Rate Schedule (Proposed Rates)
E-5a	Cost of Service Study-Allocation of Rate Base Components to Rate Schedule
E-5b	Cost of Service Study-Allocation of Expense Components to Rate Schedule
E-6a	Cost of Service Study-Functionalization and Classification of Rate Base
E-6b	Cost of Service Study-Functionalization and Classification of Expenses
E-7	Source and Amount of Revenues-At Present and Proposed Rates
E-8a	Cost of Service Study-Unit Costs, Present Rates
E-8b	Cost of Service Study-Unit Costs, Proposed Rates
E-9	Detailed Breakdown of Customer Unit Costs
E-12	Cost of Service-Load Data
E-13	Cost of Service Study-Development of Allocation Factors

<u>Schedule No.</u>	<u>Title</u>
E-14	Development of Coincident and Noncoincident Demands for Cost Study
E-19	Customers by Voltage Level
E-27a	Demand and Energy Losses
E-27b	Energy Losses by Rate Schedule
E-27c	Demand Losses by Rate Schedule



GULF Power Company Service Level Designation And Power Flow Diagram



↓ Indicates direction
of power flow

<u>Level</u>	<u>Description</u>	<u>Voltage (KV)</u>
1	Production	
2	Transmission Step-Up Substations Transmission Lines	115/230
	Transmission Substations maintaining integrity of the transmission grid	115/230 to 44
	Subtransmission Lines	44
3	Transmission and Distribution Substations making a transformation from Transmission voltage to Distribution voltage.	115/230 to 12 and 44 to 12 and lower
4	Primary Distribution Lines	Less than 25
5	Secondary Distribution (line transformers)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/73 DEBTED ALLOCATION WITH REVISED 12000 IN
 PRESENT RATE SUMMARY
 (0000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC REVENUE (2)	RATE BS (4)	RATE CH (5)	RATE GS-D (6)	RATE LP & LPT (7)	RATE FTY (8)	RATE CH (9)	RATE CH-III (10)	RATE BS (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICES (13)	UNITY POWER SALES (14)
EXPENSES													
1	ELECTRIC GROSS PLANT	1,449,231	708,788	50,084	261,571	165,462	70,206	14,549	963	2,112	1,278,796	31,792	141,652
2	ACCUMULATED DEPRECIATION	551,522	252,542	17,787	91,548	59,082	29,570	6,519	229	794	488,028	11,612	19,251
3	NET PLANT	942,638	456,246	32,297	169,023	109,580	44,636	12,050	562	1,318	826,768	20,171	121,701
4	MATERIALS AND SUPPLIES	98,743	45,991	2,873	17,398	12,327	9,695	517	59	176	84,740	2,862	5,413
5	OTHER WORKING CAPITAL	(2,250)	(897)	12	(444)	(396)	(199)	0	(1)	(8)	(1,922)	(116)	(1,218)
6	CONTR. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0	0	0
7	WORK NOT READING INTEREST	15,308	0	604	3,084	1,911	791	223	12	23	14,951	387	0
8	PLANT HELD FOR FUTURE USE	4,089	2,224	100	743	493	221	32	3	7	3,928	99	0
9	CONTRACTS, PLANT AND MAINT.	9,043	1,221	72	482	359	174	3	1	9	2,317	79	8,047
10	CONTRACTS INCLUDING OTHS	0	0	0	0	0	0	0	0	0	0	0	0
11	DEPRECIATION AND RESERVE DEFERRE	(1,185)	(521)	(58)	(295)	(121)	(81)	(12)	0	(1)	(1,102)	(22)	(22)
12	TOTAL ELECTRIC INVESTMENT	1,979,331	811,967	38,990	169,304	130,153	81,267	12,821	687	1,226	922,695	23,195	131,911
EXPENSES													
13	EXPENSE FROM SALES	258,416	131,661	15,022	52,604	21,141	14,299	3,770	237	301	269,265	6,129	0
14	OTHER OPERATING REVENUES	17,353	9,872	1,090	3,234	1,098	776	169	10	21	17,106	247	0
15	REVENUE-UNASSOCIATED SALES	39,081	234	15	115	91	48	2	0	1	328	10	29,338
16	ADJUSTMENTS TO REVENUE	(11,208)	(5,992)	(654)	(2,245)	(1,515)	(652)	(171)	(12)	(25)	(1,328)	(20)	0
17	TOTAL ADJUSTED REVENUE	291,546	128,990	15,413	52,988	21,714	14,719	3,790	340	667	259,961	6,432	29,338
EXPENSES													
18	OPERATING & MAINTENANCE	121,771	64,415	5,816	21,991	13,490	6,028	1,434	76	153	112,298	2,853	9,822
19	DEPRECIATION	83,228	26,488	1,896	9,678	6,012	2,512	908	23	79	67,636	1,134	4,867
20	NET OF INV. TAX CREDIT	(2,247)	(1,138)	(81)	(415)	(268)	(106)	(69)	(1)	(2)	(2,041)	(49)	(257)
21	OTHER MAINTENANCE	258	69	2	15	11	6	0	0	0	74	2	179
22	TAX & FEDERAL PROP. TAX	13,992	7,047	460	2,080	1,037	826	99	9	26	12,082	378	612
23	STATE TAX	3,892	2,014	164	649	372	196	62	4	4	3,413	78	99
24	FEDERAL TAX	4,046	2,308	329	882	328	92	63	7	15	4,046	0	0
25	OTHER TAXES	11,877	6,106	689	2,296	1,460	672	171	15	26	11,517	10	0
26	ADJUSTMENT TO OTHER TAXES	(13,124)	(6,900)	(672)	(2,327)	(1,252)	(621)	(109)	(12)	(25)	(11,154)	0	0
27	EXPENSES EXCL. INV. TAX	108,607	301,449	9,622	35,460	21,839	9,843	2,863	125	274	179,895	4,060	11,022
28	OPERATING INCOME	94,841	34,520	6,821	17,529	9,875	9,176	1,227	215	312	79,095	2,124	18,512
29	STATE & FEDERAL INCOME TAX	19,871	8,653	2,054	3,081	1,992	1,213	378	71	94	15,239	846	4,196
30	INVESTMENT DEPRECIATION	(158)	(249)	(17)	(81)	(57)	(23)	(5)	0	(1)	(442)	(115)	0
31	TOTAL INCOME TAXES	19,613	8,404	2,037	3,790	1,936	1,188	372	71	95	14,797	430	4,196
32	NET OPERATING INCOME	77,128	29,122	4,794	12,750	7,939	3,906	955	144	216	60,898	1,904	14,326
33	STATE OF RETURN	7,194	5,694	13,326	7,265	6,618	7,788	7,458	21,928	14,298	6,594	0,224	10,89

**GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 1990
 12/13 DEMAND ALLOCATION WITH REVISED 12MCP KW
 PRESENT RATE SUMMARY**

<u>Line No.</u>	<u>Footnote Label</u>	
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
 HISTORICAL STUDY
 12/13 DEMAND ALLOCATION WITH REVISED LINEY KH
 PROPOSED RATE SUMMARY

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE PER KW (4)	RATE PER KW (5)	RATE PER KW (6)	RATE PER KW (7)	RATE PER KW (8)	RATE PER KW (9)	RATE PER KW (10)	RATE PER KW (11)	TOTAL RETAIL SERVICE (12)	TOTAL ALL OTHER SERVICE (13)	NET POWER SALES (14)
1	TOTAL ELECTRIC REVENUE	1,079,351	511,947	39,990	199,304	149,153	51,267	12,821	697	1,856	922,685	22,155	131,511
2	FRANCHISE REVENUE	251,848	126,900	15,453	32,000	21,714	14,719	3,700	240	907	255,561	6,432	29,529
3	PROPPOSED REVENUE	25,222	17,522	0	4,552	3,297	452	105	(53)	116	25,222	0	0
4	TOTAL REVENUE	317,843	185,928	15,453	37,030	35,111	15,169	3,976	287	703	281,076	6,432	29,529
5	PROPERTY OPERATING EXPENSES	195,097	101,400	6,422	38,469	21,839	9,543	2,543	125	374	179,006	4,098	11,023
6	PROPPOSED EXPENSE INCREASE	427	303	0	81	59	0	2	(1)	2	427	0	0
7	TOTAL EXPENSES	195,464	101,703	6,422	38,541	21,898	9,533	2,545	124	376	180,343	4,098	11,023
8	OPERATING INCOME	122,379	81,763	6,631	22,089	13,213	5,637	1,430	163	427	101,533	2,334	18,513
9	TAXES												
9	PROPERTY INCOME TAXES	10,413	5,400	2,037	3,790	1,936	1,100	272	71	98	14,797	430	4,106
10	PROPPOSED E.T. TAX INCREASE	9,722	5,400	0	3,715	3,226	172	62	(20)	42	9,722	0	0
11	TOTAL INCOME TAXES	20,135	11,004	2,037	7,505	5,162	1,272	334	51	140	24,519	430	4,106
12	NET OPERATING INCOME	92,244	39,869	4,794	16,584	10,051	4,365	1,096	112	289	77,013	1,904	14,407
13	RATE OF RETURN	8.65%	7.79%	12.32%	8.76%	8.34%	8.34%	8.74%	17.05%	18.04%	8.54%	8.22%	10.09%

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

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

B-6a COST OF SERVICE STUDY - UNIT COSTS, PAYMENT RATES

LINE NO.	DESCRIPTION	YR. LTR. SERIAL	DATE BS	DATE CR	DATE CRD	DATE 1P & LFT	DATE FRY	DATE CR	DATE CR III	DATE BS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
REVENUE REQUIREMENTS FROM SALES OF ELECTRICITY (1986)										
1	REVENUE (GROSS-PLUS. FACTORY)	25,256	10,037	037	9,047	4,772	2,838	162	26	10
2	CHARGE	182,647	93,287	9,138	49,900	25,610	11,033	436	262	262
3	FINANCING	129,376	69,573	5,496	26,020	18,235	9,209	130	161	453
4	TRANSMISSION	19,262	9,105	845	3,940	2,761	1,404	17	23	67
5	DISTRIBUTION	42,648	22,709	2,774	11,043	4,614	931	209	90	32
6	CONSUMER	39,200	27,037	5,089	3,149	789	66	596	16	18
7	DISTRIBUTION	14,823	10,080	2,345	1,817	49	3	219	0	0
8	CONSUMER ACCOUNTS	13,078	11,246	1,252	842	52	5	139	16	3
9	CONSUMER ADVISORIES	28,782	8,611	2,462	2,700	690	50	138	0	13
10	CONSUMER (ALTERNATE FACIL.)	2,576	0	0	0	0	0	2,576	0	0
11	TOTAL REVENUE REQUIREMENT	849,377	533,661	15,031	52,044	31,161	14,854	3,768	334	5000
DEBITED UNIT COSTS (SERIALS)										
12	REVENUE (GROSS)	2,322,274	210,361	1,727,003	1,408,337	879,877	47,312	7,329	-	-
13	REVENUE (GROSS)	-	-	5,998,879	3,197,086	1,268,263	-	-	-	-
14	CONSUMER	2,042,313	285,496	127,009	1,057	60	-	-	-	-
UNIT COST										
15	UNIT COST (1/WH)	0.32618	0.29768	0.32065	0.32137	0.32229	0.34341	0.49120	-	-
16	CONSUMER (1/WH) ON 6/WH	9.08	19.19	40.33	649.91	1099.99	1.2897	0.2183	-	-
17	CONSUMER (ALTERNATE FACIL.) 6/WH/WH/WH/WH	-	-	-	-	-	3.31	-	-	-
18	REVENUE - TRANSMISSION - 6/WH	-	-	6.34	5.70	6.09	-	-	-	-
19	REVENUE - TRANSMISSION - 6/WH	-	-	0.66	0.67	1.04	-	-	-	-
20	REVENUE - DISTRIBUTION - 6/WH	-	-	1.83	1.46	0.70	-	-	-	-
21	REVENUE - CONSUMER - 6/WH	1.43216	2.41249	1.80439	1.21767	1.09697	0.27477	2.18979	-	-
22	REVENUE - TRANSMISSION - 6/WH	0.27408	0.41116	0.22916	0.18889	0.19987	0.23993	0.21363	-	-
23	REVENUE - DISTRIBUTION - 6/WH	0.71363	1.31864	0.43673	0.31664	0.18908	0.61664	1.23715	-	-

E-20 COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES (NORMAL)

LINE NO.	DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		TOTAL	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE	RATE
		RETAIL	PER KW	PER KW	PER KW	PER KW	PER KW	PER KW	PER KW	PER KW	PER KW	PER KW
RETAIL REQUIREMENTS FROM												
SALE OF ELECTRICITY (\$000)												
1	DEMAND (NON-PEAK PERIODS)	16,454	11,010	744	6,032	4,991	2,074	145	26	0	0	0
2	DEMAND	309,113	112,791	6,322	44,025	28,764	12,082	643	160	409	0	0
3	TRANSMISSION	134,464	71,054	4,242	27,816	20,239	9,423	136	89	236	0	0
4	REGULATION	30,001	13,032	851	4,243	3,118	1,458	19	12	40	0	0
5	REGULATION	50,046	29,272	2,008	11,946	2,307	1,001	208	47	26	0	0
6	CONSUMER	41,208	26,046	4,282	5,289	779	66	637	14	16	0	0
7	REGULATION	16,270	12,420	1,029	1,420	54	3	234	0	0	0	0
8	CONSUMER	13,994	11,729	1,266	872	54	5	141	14	3	0	0
9	CONSUMER	10,041	5,779	3,267	2,793	671	38	140	0	13	0	0
10	CONSUMER (ALTERNATIVE FACTS.)	2,769	0	0	0	0	0	2,769	0	0	0	0
11	TOTAL RETAIL REQUIREMENTS	579,001	329,947	12,040	59,242	34,834	15,034	3,954	190	432	0	0
SELLING COSTS (NORMAL)												
12	DEMAND (NON-PEAK PERIODS)	3,222,274	210,261	1,727,023	1,488,137	679,877	47,312	7,329	0	0	0	0
13	DEMAND	-	-	5,999,079	3,187,454	1,309,243	-	-	-	-	-	-
14	CONSUMER	3,042,312	262,694	127,055	1,697	60	-	-	-	-	-	-
UNIT COST												
15	DEMAND (6/100)	0.34945	0.20364	0.34910	0.23402	0.32696	0.34875	0.38204	0.1010	0.1010	0.1010	0.1010
16	CONSUMER (6/100) (ON 6/100)	0.00	14.62	41.60	461.77	1099.99	1.2041	3.48	-	-	-	-
17	CONSUMER (ALTERNATIVE FACTS.) (7/100) (ON 6/100)	-	-	-	-	-	-	-	-	-	-	-
18	DEMAND - TRANSMISSION - 6/100	-	-	6.64	6.46	7.12	-	-	-	-	-	-
19	DEMAND - TRANSMISSION - 6/100	-	-	0.71	0.59	1.00	-	-	-	-	-	-
20	DEMAND - TRANSMISSION - 6/100	-	-	1.89	1.68	0.74	-	-	-	-	-	-
21	DEMAND - TRANSMISSION - 6/100	2.10343	2.41002	1.69063	1.26922	1.09340	0.28745	1.21425	0.28745	1.21425	0.28745	1.21425
22	DEMAND - TRANSMISSION - 6/100	0.23368	0.24944	0.24872	0.24872	0.24872	0.14871	0.14871	0.14871	0.14871	0.14871	0.14871
23	DEMAND - TRANSMISSION - 6/100	0.00415	0.04872	0.09137	0.28729	0.11377	0.08100	0.08100	0.08100	0.08100	0.08100	0.08100

E-8b COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL (3)	RATE RS (4)	RATE GS (5)	RATE GSD (6)	RATES LP & LPT (7)	RATE PXT (8)	RATE OS (9)	RATE OS III (10)	
REVENUE REQUIREMENTS FROM										
SALE OF ELECTRICITY (\$0000)										
1	ENERGY (NON-FUEL PORTION)	26,460	11,451	837	6,095	4,991	2,876	165	33	
2	DEMAND	204,928	108,364	9,135	45,212	28,769	12,085	463	234	
3	PRODUCTION	134,331	69,535	5,496	28,516	20,342	9,625	136	135	
4	TRANSMISSION	20,577	10,634	865	4,384	3,118	1,458	19	18	
5	DISTRIBUTION	50,020	28,195	2,774	12,312	5,309	1,002	308	81	
6	CUSTOMER	41,303	29,536	5,012	5,339	779	66	617	16	
7	DISTRIBUTION	16,496	12,139	2,308	1,656	54	3	336	0	
8	CUSTOMER ACCOUNTS	13,991	11,653	1,242	877	54	5	141	16	
9	CUSTOMER ASSISTANCE	10,896	5,744	1,462	2,806	671	58	140	0	
10	CUSTOMER (LIGHTING FACIL.)	2,709	0	0	0	0	0	2,709	0	
11	TOTAL REVENUE REQUIREMENT	275,400	149,351	14,984	56,646	36,539	15,027	3,954	283	
BILLING UNITS (ANNUAL)										
12	ENERGY (KWH)	3,322,374	210,301	1,727,883	1,485,337	879,877	47,312	7,329	-	
13	DEMAND (KW)	3,042,313	263,696	127,055	1,687	60	-	-	-	
14	CUSTOMER	0.34466	9.71	19.01	42.02	461.77	1099.99	1.3041	0.2183	
15	UNIT COST							3.48		
16	ENERGY (? /KWH)							0.34875	0.45027	
17	CUSTOMER(\$/CUST./MO OR ? /KWH)							1.3041	0.2183	
18	CUSTOMER (LIGHTING FACIL.)							3.48		
19	\$/FIXTURE OR POLE									
20	DEMAND - PRODUCTION - \$/KW				4.76	6.44	7.13			
21	DEMAND - TRANSMISSION - \$/KW				0.73	0.99	1.08			
22	DEMAND - DISTRIBUTION - \$/KW				2.05	1.68	0.74			
23	DEMAND - PRODUCTION - ? /KWH		2.09293	2.61240	1.65034	1.36952	1.09390	0.28745	1.84200	
24	DEMAND - TRANSMISSION - ? /KWH		0.32007	0.41116	0.25372	0.20992	0.16571	0.04016	0.24560	
25	DEMAND - DISTRIBUTION - ? /KWH		0.84864	1.51856	0.71255	0.35743	0.11368	0.65100	1.10520	