ORIGINAL

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010949-EI

TESTIMONY AND EXHIBIT

OF

M. T. O'SHEASY

GULF POWER

A SOUTHERN COMPANY

ORIGINAL

GULF POWER COMPANY

Before the Florida Public Service Commission
Direct Testimony of
Michael T. O'Sheasy
Docket No. 010949-EI
In Support of Rate Relief
Date of Filing: September 10, 2001

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

A. Michael T. O'Sheasy, 5001 Kingswood Drive, Roswell, Georgia 30075. I am a Vice President with Christensen Associates, Inc.

Q. State briefly your education background and experience.

A. I received a Bachelors of Industrial Engineering from Georgia Institute of Technology in 1970. In 1974, I earned a Masters in Business Administration from Georgia State University. From 1971 to 1975, I was employed by the John W. Eshelman Company -- Division of the Carnation Company -- as a plant superintendent in their Chamblee, Georgia operation. From 1975 to 1980, I worked for the John Harland Corporation initially as an assistant plant manager and then as a plant manager in their Jacksonville, Florida plant, and finally as their plant manager in Miami, Florida. I joined Southern Company Services in 1980 as an engineering cost analyst and progressed through various positions to the position of supervisor, during which time I began serving as an expert witness in costing. I have testified as Gulf Power Company's cost of service witness and provided other support to Gulf in matters before the Florida Public Service Commission. In 1990, I became Manager of Product Design for Georgia Power Company and have testified before the Georgia Public

Service Commission as an expert witness on rate design and pricing. I retired from Georgia Power Company on May 1, 2001 and became a consultant with Christensen Associates.

Q. Please state specific dockets in which you have previously testified before this Commission?

A. I testified before this Commission on behalf of Gulf Power Company as their cost-of-service witness in their last rate case filing, Docket No. 891345-EI, and was extensively involved in the preparation of exhibits and MFRs in that case. Also, I was the back-up cost-of-service witness for Gulf Power Company in its previous rate case, Docket No. 840086-EI, where I helped prepare the related analyses. I also testified in Docket No. 850673-EU, regarding standby rates.

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

A. The purpose of my testimony is to support the development and results of the cost-of-service study.

Q. Do you have an exhibit that contains information to which you will refer in your testimony?

A. Yes. My exhibit was prepared under my supervision and direction by the Costing Analysis Department of Southern Company Services (SCS) which is the service company in the Southern electric system. SCS provides engineering and other technical support for Gulf Power and the other system operating companies. I have thoroughly reviewed the schedules

in my exhibit and agree with their content.

Counsel: We ask that Mr. O'Sheasy's Exhibit comprised of seven schedules be marked for identification as Exhibit No. _____ (MTO-1).

Q. Are you the sponsor of certain Minimum Filing Requirements (MFRs)?

A. Yes. The MFRs I am sponsoring, in part or in whole, are listed on Schedule 7 of my exhibit. To the best of my knowledge, the information contained in these MFRs is true and correct.

Q. Please describe the contents of your exhibit.

A. My exhibit consists of seven schedules setting forth the results of the cost-of-service study used as a basis for this case. Each schedule was prepared for Gulf Power Company in the manner approved by this Commission in its final order for Gulf Power Company's last retail rate case, Docket No. 891345-EI with one slight modification. This modification was to utilize the Minimum Distribution System to more properly account for customer related cost.

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

A. A "cost-of-service study" separates a utility's total electric investments, revenues, and expenses among the jurisdictions which an electric utility serves and then among the rate classes within each jurisdiction. In order for a regulatory commission to review a utility's earnings and to evaluate the contribution made by rates within their jurisdiction, an analysis of the

cost to serve the respective rate classes is necessary.

Gulf Power Company, like other electric utilities, maintains its books and records in accordance with the Uniform System of Accounts as directed by the Federal Energy Regulatory Commission (FERC) and this Commission. Although this system of accounting reveals company-wide information, it does not separate the Company's investments, revenues, and expenses by jurisdiction or by rate classes within jurisdiction. The cost-of-service study that has been performed for Gulf Power Company accomplishes this objective.

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

A. In order to determine the cost to serve each group of customers of the regulatory jurisdictions in a fair and equitable manner, the utility company's records are analyzed to determine how each group of customers influenced the actual incurrence of cost by the utility. This review discloses certain direct costs that should be assigned to the specific rate class for which these costs were directly incurred. This review also discloses costs which are incurred to perform a function within the electric system for various customer classes, referred to as common costs, which are then allocated to the various classes.

Q. Please elaborate on the distinctions between various types of costs.

A. Certain costs are directly associated with one particular group of customers and are, therefore, assigned to that group. Many other costs, however, are used jointly to serve numerous customer rate classes. An

example of this might be Account 312-Boiler Plant Equipment. In order to allocate these common costs to the rate groups, consideration must be given to the type and classes of customers, their load characteristics, their number, and various other expense and investment relationships in order to find the cost causative link.

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

Once the various common accounts have been analyzed to disclose their appropriate cost component(s), the corresponding allocator can be applied to apportion common cost to the area of responsibility. By summing these allocated common costs and assigned direct costs by jurisdiction and rate class, the rate of return for each group can be determined.

Q. How was the study used by Gulf Power Company in this rate filing?

A. The jurisdictional separation of rate base and net operating income developed in Schedules 1, 2, 3, and 4 of my exhibit was used by Mr. Labrato to determine the proposed jurisdictional revenue increase needed in order to achieve the requested rate of return. These

jurisdictional separation factors were calculated according to accepted cost-of-service principles and followed the methodology approved by the Commission. In addition, information from the cost-of-service study was used by Mr. Thompson as a basis for the design of proposed rates in this docket.

Q. Please explain Schedule 1 of your exhibit.

A. Schedule 1 of my exhibit is the result of the cost-of-service study in summary form for the test year utilizing the Company's present rates. It shows the Company's total rate base, revenues, expenses, and net operating income, along with the corresponding responsibilities of the retail jurisdiction, as well as the rate classes within the retail jurisdiction. The column denoted Wholesale represents Gulf's wholesale customers while the remaining column represents Gulf's Unit Power Sales customers, all of which are under the jurisdiction of the FERC. Sub-schedule 1.00 is the present rate summary. Sub-schedule 1.10 reveals the overall rate of return for each class that will exist under the Company's proposed rates.

Q. What is the purpose of Schedule 2?

A. Schedule 2 analyzes investment related accounts, and either assigns or allocates them to jurisdiction and then to rate class within the retail jurisdiction. It includes Gross Plant Sub-schedule 2.10, Accumulated Depreciation Reserve Sub-schedule 2.20, Materials and Supplies Sub-schedule 2.30, Working Capital Sub-schedule 2.40, and Other Rate

Base Items Sub-schedule 2.50. Together these schedules flow to the summary Schedule 1 to provide rate base by jurisdiction and rate class.

Q. What do the remaining schedules provide?

A. Schedule 3.0 provides the Analysis of Revenues. Sub-schedule 4.10 details the allocation of O & M expenses to jurisdiction and rate classes. Sub-schedule 4.20 describes the Depreciation expense allocation, and Sub-schedule 4.30 presents the Analysis of Taxes Other Than Income Taxes. Schedule 5.0 contains the Table of Allocators and Percentages. The results of these various schedules are summarized in Schedule 1. Schedule 6 is the development of the Minimum Distribution System.

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

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

The load research data for the test year was supplied by Mr. McGee. He also provided total territorial supply and losses for annual energy and for demand based upon the average of the twelve monthly coincident peaks (12-MCP) projected for the test year. In addition, annual energy sales, 12-MCP demands, non-coincident peak demands (NCP), and the average number of customers for the test year were provided by rate class and voltage level. These inputs were then used to calculate the "12-MCP," "NCP," "energy," and "number of customers" allocators.

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

A. The 12-MCP demand is the sum of the highest kilowatt load predicted to occur in each month of the test year divided by twelve. This concept incorporates the fact that Gulf's system is planned and operated for the purpose of meeting these demands for electricity every month of the year. It also reflects a consideration for scheduled maintenance, unscheduled outages, firm sales and purchase commitments, and reliance on interconnections.

The significance of Gulf's monthly peaks was further highlighted by this Commission at page 31 of its final order in Docket No. 840086-EI, where it observed that ". . . the size of all of Gulf's monthly peaks is important in that Gulf receives from or makes payments to the Southern system on the basis of whether its monthly reserve margins, which are a function of Gulf's monthly peaks, are larger or smaller than Southern's margin." In addition 12-MCP has been the FERC's preferred allocation technique for determining wholesale jurisdictional obligations.

The 12-MCP allocation technique was combined with 1/13 of the energy allocator to produce a 12-MCP and 1/13 energy allocation methodology for appropriate Level 1 (generation level) accounts within the retail jurisdiction. Transmission, subtransmission, and distribution accounts found at Level 2 (transmission lines and related equipment at 46 kv and higher) and Level 3 (substations making a transformation from transmission voltage to distribution voltage) were allocated upon a 12-MCP allocator.

The NCP demand for each retail rate class is the highest demand

occurring for that rate class during the test year. This method was used to allocate distribution costs at Level 4 (primary distribution) and Level 5 (secondary distribution) and was similarly employed in Gulf's last rate case.

Q. Please explain the steps involved in producing the demand and energy allocators.

A. Balanced system load flows for demand and energy were first developed through a load flow program, which spreads total system losses to each voltage level. These levels, which are defined in more detail in MFR E-14, are used to describe the flow of electricity from generation, through the various transformations, across the various transmission and distribution lines, and the eventual delivery to the customer.

The load flow process begins by taking the total energy sales at Level 5, the secondary distribution level, multiplies these sales by the loss percentage at Level 5, and then combines these calculated losses and sales. This amount is then added to the sales at Level 4, and this new total is in turn multiplied by the loss percentage at Level 4. This procedure is continued up through Level 1, the generation level. The program adjusts the loss percentages at each level and then iterates the above process until the sum of the losses at each level matches the total system losses, and a balanced flow is produced. These total system loss percentages are then applied to the rate classes by voltage level thus computing energy allocators for each respective voltage level. A similar process is used to calculate the 12-MCP demand allocators. The NCP

demand allocators for Levels 4 and 5 are developed using the loss percentages calculated by the 12-MCP demand flow since there is no territorial input for NCP with which to balance.

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

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

Q. How were Unit Power Sales (UPS) treated for cost-of-service purposes?

A. Investment, revenues, and expenses associated with UPS were identified and removed from the Total Electric System before any allocations were made. The remaining investment, revenue, and expense items were then allocated to the retail and wholesale jurisdictions and the rates within the retail jurisdiction. This method is consistent with the methodology filed by Gulf and approved by this Commission in Gulf's last rate case.

Q. How were the allocations made between the wholesale and retail jurisdictions?

A. The jurisdictional separation was based upon the 12-MCP allocation. Again, this methodology is consistent with the one approved in Gulf's last rate case. The methodology also conforms to MFR E-1.

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

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

Q. Are you recommending any changes to your cost of service methodology from the previous rate case filing?

A. Yes. There are several allocation techniques resulting from the previous filing with which we do not completely agree. However, in general these philosophical differences do not result in major cost allocation variances with our preferred method nor do they significantly impair Gulf from designing efficient rates with the exception of one concept. The process of determining customer related costs is critical to an accurate allocation of cost and ultimately to the development of the customer charge for tariff design. Consequently, this process must be carefully re-examined from the conclusions of the prior case.

Q. Why is it important that costs get allocated accurately?

A. The goal of a cost-of-service (COS) study is to reveal what costs are incurred to provide service to certain groups of customers. If it is

performed well, it can be a useful (and often times the primary) tool for determining the adequacy of current rates. For those rates which the COS study reveals as inadequate at current tariff levels, the COS study is an appropriate tool for determining what rate changes should be made. On the other hand, if a COS study is not performed well, erroneous conclusions can be drawn with resulting negative consequences. As mentioned earlier in my testimony, there are three primary drivers in causing cost to be incurred by an electric utility: (1) peak demands, (2) kilowatthours (kWhs), and (3) customers. Peak demands refer to costs incurred to meet the highest quantity of electricity required over a short time interval. KWhs relate to costs incurred to serve the total quantity of electricity requested over a longer time interval. Customer costs are those driven by the fact that a customer is simply requesting to be served (to be "hooked-up" to the electric system). Each of these three drivers has its own separate and appropriate allocator to spread its respective costs to the associated rate and jurisdiction.

If costs have been misclassified, then the allocator will spread these costs to rate and possibly jurisdiction incorrectly. The results of the COS study will then be less accurate and less meaningful. Conclusions drawn from the study can be misleading and potentially harmful.

Q. Can you give an example of the importance of proper allocations?

A. In general, a meter is necessary to measure the amount of electricity provided to a customer, but the meter can operate adequately regardless of the maximum demand and overall quantity of electricity requested.

Bottomline, the cost of the meter incurred by the utility to serve the customer does not vary with quantity; it is driven by the fact that each customer needs a meter. As a result, utilities will usually consider meters to be customer related, and therefore, allocate their costs to a rate group upon an allocator which reflects the number of customers in these rate groups.

If meters were misclassified as kWh related, then the corresponding kWh allocator would spread more meter cost to large customers and less meter cost to small customers despite the fact that the large customers and the small customer both required the same meter with related cost incurrence by the utility. The large customers overall rate adequacy would ultimately be understated and that of the smaller customers would be overstated.

Q. What FERC accounts require this cost classification scrutiny for the customer component?

A. Accounts 364-370 usually require an analysis to apportion properly their overall costs into those which are customer related and those which are demand related.

Q. Does the National Association of Regulatory Utility Commissioners (NARUC) advocate accurate cost classification and allocation of these accounts?

A. Yes. Its official guidebook, the **Electric Utility Cost Allocation Manual,** offers clear instructions. The following is an except from page 90 of its

January, 1992 edition:

> *Distribution plant Accounts 364 through 370 involve demand and customers costs. The customer component of distribution facilities is that portion of costs which varies with the number of customers. Thus, the number of poles, conductors, transformers, services, and meters are directly related to the number of customers on the utility's system. As shown in table 6-1, each primary plant account can be separately classified into a demand and customer component. Two methods are used to determine the demand and customer components of distribution facilities. They are, the minimum-size-of-facilities method, and the minimum-intercept cost (zero-intercept or positive-intercept cost, as applicable) of facilities.*

Q. Can you give us some idea of the magnitude of harm that can be caused by inaccurate classification?

A. Yes. For example, if a residential customer charge is under priced by $7/customer/month and there are 300,000 residential customers, then the revenues collected through the customer charge would be approximately $25 million below the customer related costs.

Q. What are the other customer related costs?

A. Basically, they can be found in FERC mass distribution accounts and relate to the cost of merely providing services. In other words, regardless

of the quantity of electricity demanded, the mere fact that the utility must be prepared to provide service at any time drives cost to be incurred. These are customer related costs driven by the simple fact that a customer wants to be hooked up.

Q. How do you determine these costs?

A. The process of revealing customer related costs uses the concept of Minimum Distribution System. It relies on the fact that in order to simply hook-up a customer to the power system, a minimum amount of facilities and equipment are necessary. The minimum distribution facilities, along with meters and service drops, make up the plant investment portion of customer related costs. The distribution facilities in excess of the minimum are classified as demand related costs because they relate to capacity.

Q. How does one determine this minimum amount of facilities and equipment?

A. There are two common ways to do so: (1) minimum size (MS) and (2) zero-intercept (ZI). The philosophy of MS is that in order to simply hook-up a customer to the system, a minimum size of equipment is necessary. The cost of this minimum size equipment is then categorized as customer related cost. For example, suppose that a 10 kVa line transformer represents the smallest size transformer normally used. Then the unit installed costs of a 10 kVa transformer would be employed as the basis for the customer cost of transformers with the residual as demand

related. This methodology, although logical, has a flaw because even the smallest standard size equipment such as the 10 kVa transformer, is capable of carrying load, i.e., it has capacity, which is a demand-related component and should therefore be embedded within another price component. The second method, Zero-Intercept (ZI) is an improved technique for determining customer related costs, and by definition, has removed any ability of carrying load.

Q. How does the Zero-Intercept method work?

A. The ZI method is based on a regression analysis of equipment costs for several sizes in order to determine the zero capacity unit cost. The resultant regression equation is then extrapolated back to a level of no-load. This can be observed in Sub-schedule 6.1 of my Exhibit. Note that Schedule 6.2, which employed the minimum size method overestimated customer related costs (due to its inherent load carrying capability).

Q. How does one account for inflation when developing the ZI regression equation?

A. All equipment is regressed using current replacement costs. This is necessary since some equipment in inventory is more current vintage than others. Once the ZI unit costs for the customer piece are computed, these costs are multiplied by the number of units in inventory to develop the aggregate amount. The remainder of "current replacement cost" is the demand related costs. This resultant split of replacement cost into a customer price and a demand price is then used to allocate the prevailing

embedded vintage cost for the equipment into appropriate customer and demand component costs. This is done for all those various types of equipment which possess a customer and a demand related portion within their inherent make-up. Any equipment which has strictly either a demand-only make-up or a customer-only make-up (for example meters) is directly assigned to the respective component. An appropriate customer allocator then allocates customer related costs to rate classes in the cost of service study and demand related costs are subsequently allocated upon a demand related allocator to rate class.

Q. What FERC mass distribution accounts are done in this manner?

A. Distribution accounts 364, 365, 366, and 368 use this ZI methodology. Account 367 uses MS due to the fact that there were not enough different sizes to develop a ZI regression equation for it. Any expense related accounts (for example depreciation expense) would utilize these corresponding 364-368 accounts to appropriately split expenses into customer and demand related prices. Sub-schedules 6.3 to 6.7 reveal the methods for accounts 364-368. Accounts 369 (service drops) and 370 (meters) remain as all customer related as shown in Schedules 6.8 and 6.9.

Q. Do any other electric utilities use MDS to determine the customer related costs?

A. Yes. In fact, two sister companies in the Southern electric system, Georgia Power Company and Mississippi Power Company, do so.

Q. You mentioned early that use of MDS is a change from the direction set forth in Gulf's last rate order. Is this change appropriate?

A. Yes. The electric industry today is very different from 12 1/2 years ago. It is now appropriate to migrate the customer charge in Gulf's service territory to a cost based approach, and the MDS is the appropriate method to use.

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

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

Q. Does this conclude your testimony?

A. Yes, it does.

AFFIDAVIT

STATE OF GEORGIA)
)
COUNTY OF FULTON)

Docket No. 010949-EI

Before the undersigned authority, personally appeared Michael T. O'Sheasy, who being first duly sworn, deposes, and says that he is a Vice President with Christensen Associates, Inc. and that the foregoing is true and correct to the best of his knowledge, information, and belief.

Michael T. O'Sheasy
Vice President

Sworn to and subscribed before me by Michael T. O'Sheasy who is personally known to me this 6 day of September, 2001.

LEIGH DELOACH
Georgia Statewide Notary Public
My Commission Expires February 20, 2005

Notary Public, State of Georgia at Large

Florida Public Service Commission
Docket No. 010949-EI
GULF POWER COMPANY
Witness: M. T. O'Sheasy
Exhibit No.___ (MTO-1)

Index of M. T. O'Sheasy Exhibit

Cost of Service Study

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	INVESTMENT							
1	ELECTRIC GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402
2	ACCUMULATED DEPRECIATION	955,443	507,868	36,209	151,642	100,798	19,436	15,169
3	NET PLANT	1,248,843	668,917	48,268	191,600	122,628	24,343	18,233
4	MATERIALS AND SUPPLIES	74,590	34,052	2,131	14,634	11,311	3,019	1,946
5	OTHER WORKING CAPITAL	(4,730)	(267)	(219)	(17)	(210)	29	(78)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	16,736	8,983	602	3,056	2,227	408	347
8	PLANT HELD FOR FUTURE USE	3,164	1,750	124	585	428	78	67
9	UNAMORT. PLANT ACQ. ADJUST.	4,861	0	0	0	0	0	0
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(938)	(582)	(53)	(136)	(78)	(13)	(12)
12	TOTAL ELECTRIC INVESTMENT	1,342,526	712,853	50,853	209,722	136,306	27,864	20,503
	REVENUES							
13	REVENUE FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
14	OTHER OPERATING REVENUES	33,019	20,554	1,458	5,563	3,432	777	356
15	REVENUE-NONASSOCIATED SALES	29,730	3,519	211	1,672	1,389	418	263
16	ADJUSTMENTS TO REVENUE	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
17	TOTAL ADJUSTED REVENUE	400,912	211,721	18,633	72,264	44,876	11,470	4,024
	EXPENSE							
18	OPERATIONS & MAINTENANCE	193,571	112,414	9,423	29,954	18,863	4,082	2,953
19	DEPRECIATION	83,916	46,231	3,326	13,650	8,997	1,750	1,353
20	AMORT. OF INV. TAX CREDIT	(1,831)	(871)	(63)	(257)	(170)	(33)	(26)
21	OTHER AMORTIZATION	0	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	21,364	11,997	853	3,624	2,429	469	368
23	PAYROLL TAX	5,191	3,230	288	748	430	81	63
24	REVENUE TAX	11,372	6,418	580	2,225	1,371	352	117
25	OTHER TAXES	18,788	10,612	957	3,668	2,263	578	195
26	ADJUSTMENT TO OTHER TAXES	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
27	EXPENSES EXCL. INC. TAX	313,925	179,619	14,423	50,003	31,960	6,708	4,834

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	INVESTMENT						
1	ELECTRIC GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273
2	ACCUMULATED DEPRECIATION	20,177	2,550	250	854,099	22,137	79,207
3	NET PLANT	34,475	3,555	374	1,112,393	26,384	110,066
4	MATERIALS AND SUPPLIES	960	167	28	68,248	2,289	4,053
5	OTHER WORKING CAPITAL	586	13	5	(158)	(125)	(4,447)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	189	36	2	15,850	511	375
8	PLANT HELD FOR FUTURE USE	25	8	0	3,065	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	0	0	0	0	0	4,861
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(19)	(3)	0	(896)	(16)	(26)
12	TOTAL ELECTRIC INVESTMENT	36,216	3,776	409	1,198,502	29,142	114,882
	REVENUES						
13	REVENUE FROM SALES	8,239	1,112	183	351,330	5,767	0
14	OTHER OPERATING REVENUES	509	88	13	32,750	269	0
15	REVENUE-NONASSOCIATED SALES	71	22	3	7,568	259	21,903
16	ADJUSTMENTS TO REVENUE	(444)	(60)	(10)	(18,934)	(0)	0
17	TOTAL ADJUSTED REVENUE	8,375	1,162	189	372,714	6,295	21,903
	EXPENSE						
18	OPERATIONS & MAINTENANCE	4,062	611	57	182,419	3,935	7,217
19	DEPRECIATION	2,001	234	22	77,564	1,966	4,386
20	AMORT. OF INV. TAX CREDIT	(38)	(4)	0	(1,462)	(37)	(332)
21	OTHER AMORTIZATION	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	488	60	5	20,293	536	535
23	PAYROLL TAX	112	17	2	4,971	90	130
24	REVENUE TAX	267	36	6	11,372	0	0
25	OTHER TAXES	437	59	10	18,779	9	0
26	ADJUSTMENT TO OTHER TAXES	(433)	(58)	(10)	(18,446)	0	0
27	EXPENSES EXCL. INC. TAX	6,896	955	92	295,490	6,499	11,936

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	OPERATING INCOME	86,987	32,102	4,210	22,261	12,916	4,762	(810)
29	STATE & FEDERAL INCOME TAX	13,900	1,901	876	5,503	2,978	1,427	(614)
30	INTEREST SYNCHRONIZATION	3,705	2,190	156	644	419	86	63
31	TOTAL INCOME TAXES	17,605	4,091	1,032	6,147	3,397	1,513	(551)
32	NET OPERATING INCOME	69,382	28,011	3,178	16,114	9,519	3,249	(259)
33	RATE OF RETURN	5.17%	3.93%	6.25%	7.68%	6.98%	11.66%	-1.26%

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	OPERATING INCOME	1,479	207	97	77,224	(204)	9,967
29	STATE & FEDERAL INCOME TAX	38	24	31	12,164	(507)	2,243
30	INTEREST SYNCHRONIZATION	111	12	1	3,682	23	0
31	TOTAL INCOME TAXES	149	36	32	15,846	(484)	2,243
32	NET OPERATING INCOME	1,330	171	65	61,378	280	7,724
33	RATE OF RETURN	3.67%	4.53%	15.89%	5.12%	0.96%	6.72%

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY

Line No.	Ftnt Label	Description
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
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 t = Rc - KI : where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0147057783; 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 MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.10 - PROPOSED RATE SUMMARY
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL ELECTRIC INVESTMENT	1,342,526	712,853	50,853	209,722	136,306	27,864	20,503
	REVENUE							
2	PRESENT REVENUE	400,912	211,721	18,633	72,264	44,876	11,470	4,024
3	PROPOSED REVENUE	70,559	55,858	2,776	6,015	3,485	0	0
4	TOTAL REVENUE	471,471	267,579	21,409	78,279	48,361	11,470	4,024
	EXPENSE							
5	PRESENT OPERATING EXPENSES	313,925	179,619	14,423	50,003	31,960	6,708	4,834
6	PROPOSED EXPENSE INCREASE	1,901	1,501	74	164	95	0	0
7	TOTAL EXPENSES	315,826	181,120	14,497	50,167	32,055	6,708	4,834
8	OPERATING INCOME	155,645	86,459	6,912	28,112	16,306	4,762	(810)
	INCOME TAXES							
9	PRESENT INCOME TAXES	17,605	4,091	1,032	6,147	3,397	1,513	(551)
10	PROPOSED INC. TAX INCREASE	26,485	20,968	1,042	2,257	1,308	0	0
11	TOTAL INCOME TAXES	44,090	25,059	2,074	8,404	4,705	1,513	(551)
12	NET OPERATING INCOME	111,555	61,400	4,838	19,708	11,601	3,249	(259)
13	RATE OF RETURN	8.31%	8.61%	9.51%	9.40%	8.51%	11.66%	-1.26%

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.10 - PROPOSED RATE SUMMARY
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL ELECTRIC INVESTMENT	36,216	3,776	409	1,198,502	29,142	114,882
	REVENUE						
2	PRESENT REVENUE	8,375	1,162	189	372,714	6,295	21,903
3	PROPOSED REVENUE	2,223	202	0	70,559	0	0
4	TOTAL REVENUE	10,598	1,364	189	443,273	6,295	21,903
	EXPENSE						
5	PRESENT OPERATING EXPENSES	6,896	955	92	295,490	6,499	11,936
6	PROPOSED EXPENSE INCREASE	61	6	0	1,901	0	0
7	TOTAL EXPENSES	6,957	961	92	297,391	6,499	11,936
8	OPERATING INCOME	3,641	403	97	145,882	(204)	9,967
	INCOME TAXES						
9	PRESENT INCOME TAXES	149	36	32	15,846	(484)	2,243
10	PROPOSED INC. TAX INCREASE	834	76	0	26,485	0	0
11	TOTAL INCOME TAXES	983	112	32	42,331	(484)	2,243
12	NET OPERATING INCOME	2,658	291	65	103,551	280	7,724
13	RATE OF RETURN	7.34%	7.71%	15.89%	8.64%	0.96%	6.72%

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
PROPOSED RATE SUMMARY

Line No.	Ftnt Label	Description
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Rates & Regulatory Matters, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multipling Proposed Revenues times the appropriate Revenue Tax Factors.
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 0.38575.
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 MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION PLANT	1,143,249	506,396	32,809	189,010	146,090	26,295	23,331
	RETAIL JURISDICTION							
2	DEMAND		473,232	30,821	173,258	133,003	22,356	20,856
3	ENERGY		33,164	1,988	15,752	13,087	3,939	2,475
	TRANSMISSION PLANT							
	350-LAND & LAND RIGHTS							
	SUBSTATIONS							
4	LEVEL 2 COMMON	874	466	30	171	131	22	21
5	LEVEL 3 COMMON	667	399	26	146	70	6	18
6	TOTAL SUBSTATION LAND	1,541	865	56	317	201	28	39
	LINES							
7	LEVEL 2 COMMON	11,166	5,954	388	2,180	1,674	281	262
8	TOTAL ACCOUNT 350	12,707	6,819	444	2,497	1,875	309	301
	352-STRUCTURES							
9	LEVEL 2 COMMON	4,002	2,022	132	740	568	95	89
10	LEVEL 3 COMMON	159	96	6	35	17	1	4
11	TOTAL ACCOUNT 352	4,161	2,118	138	775	585	96	93
	353-STATION EQUIPMENT							
12	LEVEL 2 CUSTOMER SUB	124	0	0	0	124	0	0
13	LEVEL 2 COMMON	67,875	34,137	2,223	12,497	9,594	1,612	1,504
14	LEVEL 3 COMMON	5,136	3,077	200	1,127	536	46	136
15	TOTAL ACCOUNT 353	73,135	37,214	2,423	13,624	10,254	1,658	1,640
	354-TOWERS AND FIXTURES							
16	LEVEL 2 COMMON	28,446	15,169	988	5,554	4,263	717	669
	355-POLES AND FIXTURES							
17	LEVEL 2 COMMON	51,732	27,586	1,797	10,100	7,753	1,304	1,216
	356-OVERHEAD CONDUCTORS							
18	LEVEL 2 COMMON	53,121	28,328	1,845	10,371	7,962	1,338	1,248

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-IV (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION PLANT	1,269	1,727	55	926,982	34,382	181,885
	RETAIL JURISDICTION						
2	DEMAND	602	1,522	26	855,676		
3	ENERGY	667	205	29	71,306		
	TRANSMISSION PLANT						
	350-LAND & LAND RIGHTS						
	SUBSTATIONS						
4	LEVEL 2 COMMON	1	1	0	843	31	0
5	LEVEL 3 COMMON	1	1	0	667	0	0
6	TOTAL SUBSTATION LAND	2	2	0	1,510	31	0
	LINES						
7	LEVEL 2 COMMON	8	19	0	10,766	400	0
8	TOTAL ACCOUNT 350	10	21	0	12,276	431	0
	352-STRUCTURES						
9	LEVEL 2 COMMON	3	7	0	3,656	136	210
10	LEVEL 3 COMMON	0	0	0	159	0	0
11	TOTAL ACCOUNT 352	3	7	0	3,815	136	210
	353-STATION EQUIPMENT						
12	LEVEL 2 CUSTOMER SUB	0	0	0	124	0	0
13	LEVEL 2 COMMON	43	110	2	61,722	2,289	3,864
14	LEVEL 3 COMMON	4	10	0	5,136	0	0
15	TOTAL ACCOUNT 353	47	120	2	66,982	2,289	3,864
	354-TOWERS AND FIXTURES						
16	LEVEL 2 COMMON	19	49	1	27,429	1,017	0
	355-POLES AND FIXTURES						
17	LEVEL 2 COMMON	35	89	2	49,882	1,850	0
	356-OVERHEAD CONDUCTORS						
18	LEVEL 2 COMMON	36	91	2	51,221	1,900	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	358-UNDERGROUND CONDUCTORS							
19	LEVEL 2 COMMON	13,612	7,260	473	2,658	2,040	342	320
	359-ROADS AND TRAILS							
20	LEVEL 2 COMMON	55	30	2	11	8	1	1
21	TOTAL TRANS. PLANT	236,969	124,524	8,110	45,590	34,740	5,765	5,488
	DISTRIBUTION PLANT							
	360-SUBSTATION LAND							
22	LEVEL 2 CUST. SUB	5	0	0	0	0	0	0
23	LEVEL 3 CUST. SUB	64	0	0	0	11	0	0
24	LEVEL 3 COMMON	1,388	830	54	305	145	13	37
25	LEVEL 4 COMMON	54	32	2	12	5	2	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	(0)	0	0	0	0	0
28	TOTAL ACCOUNT 360	1,511	862	56	317	161	15	37
	361-STRUCTURES							
29	LEVEL 2 CUST. SUB	131	0	0	0	0	103	0
30	LEVEL 3 CUST. SUB	1,445	0	0	0	449	530	0
31	LEVEL 3 COMMON	8,369	5,016	327	1,836	873	74	221
32	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
33	LEVEL 4 COMMON	98	59	4	22	9	3	0
34	TOTAL ACCOUNT 361	10,043	5,075	331	1,858	1,331	710	221
	362-STATION EQUIPMENT							
35	LEVEL 2 CUST. SUB	861	0	0	0	0	649	0
36	LEVEL 2 COMMON	0	(0)	0	0	0	0	0
37	LEVEL 3 CUST. SUB	11,473	0	0	0	3,852	4,561	0
38	LEVEL 3 COMMON	104,433	62,586	4,076	22,913	10,892	924	2,758
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
40	LEVEL 4 COMMON	834	500	34	187	77	24	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	117,601	63,086	4,110	23,100	14,821	6,158	2,758

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	358-UNDERGROUND CONDUCTORS						
19	LEVEL 2 COMMON	9	23	0	13,125	487	0
	359-ROADS AND TRAILS						
20	LEVEL 2 COMMON	0	0	0	53	2	0
21	TOTAL TRANS. PLANT	159	400	7	224,783	8,112	4,074
	DISTRIBUTION PLANT						
	360-SUBSTATION LAND						
22	LEVEL 2 CUST. SUB	0	0	0	0	5	0
23	LEVEL 3 CUST. SUB	0	0	0	11	53	0
24	LEVEL 3 COMMON	1	3	0	1,388	0	0
25	LEVEL 4 COMMON	1	0	0	54	0	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	0	0	0	0	0
28	TOTAL ACCOUNT 360	2	3	0	1,453	58	0
	361-STRUCTURES						
29	LEVEL 2 CUST. SUB	0	0	0	103	28	0
30	LEVEL 3 CUST. SUB	0	0	0	979	466	0
31	LEVEL 3 COMMON	6	16	0	8,369	0	0
33	LEVEL 4 CUST. SUB	0	0	0	0	0	0
32	LEVEL 4 COMMON	1	0	0	98	0	0
34	TOTAL ACCOUNT 361	7	16	0	9,549	494	0
	362-STATION EQUIPMENT						
35	LEVEL 2 CUST. SUB	0	0	0	649	212	0
36	LEVEL 2 COMMON	0	0	0	0	0	0
37	LEVEL 3 CUST. SUB	0	0	0	8,413	3,060	0
38	LEVEL 3 COMMON	80	201	3	104,433	0	0
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0
40	LEVEL 4 COMMON	10	1	1	834	0	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	90	202	4	114,329	3,272	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	364-POLES AND FIXTURES							
43	LEVEL 4 COMMON	30,067	18,021	1,219	6,751	2,782	850	0
44	LEVEL 4 CUSTOMER	64,011	55,269	4,516	2,498	44	1	0
45	TOTAL ACCOUNT 364	94,078	73,290	5,735	9,249	2,826	851	0
	365-OVERHEAD CONDUCTORS							
46	LEVEL 4 COMMON	53,143	31,853	2,154	11,932	4,917	1,503	0
47	LEVEL 4 CUSTOMER	22,155	19,130	1,563	864	15	0	0
48	LEVEL 5 COMMON	13,353	8,575	580	3,181	806	0	0
49	LEVEL 5 CUSTOMER	14,061	12,144	992	547	8	0	0
50	TOTAL ACCOUNT 365	102,712	71,702	5,289	16,524	5,746	1,503	0
	366-UNDERGROUND CONDUIT							
51	LEVEL 4 COMMON	87	52	4	20	8	2	0
52	LEVEL 4 CUSTOMER	673	583	47	26	0	0	0
53	LEVEL 5 COMMON	133	85	6	32	8	0	0
54	LEVEL 5 CUSTOMER	318	276	22	12	0	0	0
55	TOTAL ACCOUNT 366	1,211	996	79	90	16	2	0
	367-UNDERGROUND COND. & DEV.							
56	LEVEL 4 COMMON	4,880	2,925	198	1,096	451	138	0
57	LEVEL 4 CUSTOMER	40,189	34,702	2,835	1,568	28	0	0
58	LEVEL 5 COMMON	3,076	1,975	134	733	186	0	0
59	LEVEL 5 CUSTOMER	20,203	17,447	1,426	786	12	0	0
60	TOTAL ACCOUNT 367	68,348	57,049	4,593	4,183	677	138	0
	368-LINE TRANSFORMERS							
61	LEVEL 4 COMMON	10,632	6,371	431	2,387	984	301	0
62	LEVEL 4 CUSTOMER	11,864	10,245	837	463	8	0	0
63	LEVEL 5 COMMON	83,437	53,587	3,624	19,875	5,038	0	0
64	LEVEL 5 CUSTOMER	49,965	43,151	3,526	1,945	29	0	0
65	TOTAL ACCOUNT 368	155,898	113,354	8,418	24,670	6,059	301	0
	369-SERVICES							
66	HOUSE POWER BOXES	5,082	5,082	0	0	0	0	0
67	OTHER SERVICES	61,701	54,108	4,421	2,439	37	0	0
68	TOTAL ACCOUNT 369	66,783	59,190	4,421	2,439	37	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	364-POLES AND FIXTURES						
43	LEVEL 4 COMMON	344	50	50	30,067	0	0
44	LEVEL 4 CUSTOMER	972	671	40	64,011	0	0
45	TOTAL ACCOUNT 364	1,316	721	90	94,078	0	0
	365-OVERHEAD CONDUCTORS						
46	LEVEL 4 COMMON	607	89	88	53,143	0	0
47	LEVEL 4 CUSTOMER	337	232	14	22,155	0	0
48	LEVEL 5 COMMON	164	24	23	13,353	0	0
49	LEVEL 5 CUSTOMER	214	147	9	14,061	0	0
50	TOTAL ACCOUNT 365	1,322	492	134	102,712	0	0
	366-UNDERGROUND CONDUIT						
51	LEVEL 4 COMMON	1	0	0	87	0	0
52	LEVEL 4 CUSTOMER	10	7	0	673	0	0
53	LEVEL 5 COMMON	2	0	0	133	0	0
54	LEVEL 5 CUSTOMER	5	3	0	318	0	0
55	TOTAL ACCOUNT 366	18	10	0	1,211	0	0
	367-UNDERGROUND COND. & DEV.						
56	LEVEL 4 COMMON	56	8	8	4,880	0	0
57	LEVEL 4 CUSTOMER	610	421	25	40,189	0	0
58	LEVEL 5 COMMON	38	5	5	3,076	0	0
59	LEVEL 5 CUSTOMER	307	212	13	20,203	0	0
60	TOTAL ACCOUNT 367	1,011	646	51	68,348	0	0
	368-LINE TRANSFORMERS						
61	LEVEL 4 COMMON	122	18	18	10,632	0	0
62	LEVEL 4 CUSTOMER	180	124	7	11,864	0	0
62	LEVEL 5 COMMON	1,022	149	142	83,437	0	0
63	LEVEL 5 CUSTOMER	759	524	31	49,965	0	0
64	TOTAL ACCOUNT 368	2,083	815	198	155,898	0	0
	369-SERVICES						
65	HOUSE POWER BOXES	0	0	0	5,082	0	0
66	OTHER SERVICES	0	657	39	61,701	0	0
67	TOTAL ACCOUNT 369	0	657	39	66,783	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
69	370-METERS	34,959	23,127	3,356	7,894	429	99	22
70	373-STREET LIGHTING	44,783	0	0	0	0	0	0
71	TOTAL DIST. PLANT	697,927	467,731	36,388	90,324	32,103	9,777	3,038
72	DEMAND	327,963	192,467	12,847	71,282	31,493	9,677	3,016
73	CUSTOMER	369,964	275,264	23,541	19,042	610	100	22
	GENERAL PLANT							
74	ELECTRIC	126,141	78,134	7,170	18,318	10,493	1,942	1,545
75	DEMAND	70,695	36,642	2,398	13,457	9,377	1,671	1,388
76	CUSTOMER	51,418	39,628	4,660	3,970	375	46	17
77	ENERGY	4,028	1,864	112	891	741	225	140
78	TOTAL GENERAL PLANT	126,141	78,134	7,170	18,318	10,493	1,942	1,545
79	TOTAL ELEC. GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402
80	DEMAND	1,707,570	826,865	54,176	303,587	208,613	39,469	30,748
81	CUSTOMER	421,382	314,892	28,201	23,012	985	146	39
82	ENERGY	75,334	35,028	2,100	16,643	13,828	4,164	2,615
83	TOTAL GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
68	370-METERS	0	0	10	34,937	22	0
69	373-STREET LIGHTING	44,783	0	0	44,783	0	0
70	TOTAL DIST. PLANT	50,632	3,562	526	694,081	3,846	0
71	DEMAND	2,455	564	338	324,139	3,824	0
72	CUSTOMER	48,177	2,998	188	369,942	22	0
	GENERAL PLANT						
73	ELECTRIC	2,592	416	36	120,646	2,181	3,314
74	DEMAND	136	119	17	65,205	2,176	3,314
75	CUSTOMER	2,417	284	17	51,414	4	0
76	ENERGY	39	13	2	4,027	1	0
77	TOTAL GENERAL PLANT	2,592	416	36	120,646	2,181	3,314
78	TOTAL ELEC. GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273
79	DEMAND	3,352	2,605	388	1,469,803	48,494	189,273
80	CUSTOMER	50,594	3,282	205	421,356	26	0
81	ENERGY	706	218	31	75,333	1	0
82	TOTAL GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

Line No.	Ftnt Label	Description
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
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	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
26	(F)	
27	(H)	Allocated per Level 5 NCP Demand Allocator
29	(F)	
30	(F)	
31	(E)	
32	(F)	
33	(G)	
35	(F)	
36	(D)	
37	(F)	
38	(E)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

Line No.	Ftnt Label	Description
39	(F)	
40	(G)	
41	(F)	
43	(G)	
44	(I)	Allocated per Average Number of Customers at Level 4 and Level 5.
46	(G)	
47	(I)	
48	(H)	
49	(J)	Allocated per Average Number of Customers at Level 5.
51	(G)	
52	(I)	
53	(H)	
54	(J)	
56	(G)	
57	(I)	
58	(H)	
59	(J)	
60	(I)	
61	(G)	
62	(I)	
63	(H)	
64	(J)	
66	(F)	
67	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS I/II.
69	(L)	Provided by Gulf Power Company
70	(F)	
74	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
75	(M)	
76	(M)	
77	(M)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION	554,235	251,959	16,324	94,041	72,687	13,082	11,608
	RETAIL JURISDICTION							
2	DEMAND		235,456	15,335	86,204	66,176	11,123	10,377
3	ENERGY		16,503	989	7,837	6,511	1,959	1,231
	TRANSMISSION							
4	350-EASEMENTS	4,582	2,443	159	895	687	115	108
5	352-STRUCTURES	1,816	928	61	340	257	42	41
6	353-STATION EQUIPMENT	23,753	11,753	765	4,302	3,238	523	518
7	354-TOWERS & FIXTURES	18,226	9,718	633	3,559	2,731	460	429
8	355-POLES & FIXTURES	12,301	6,560	427	2,402	1,844	310	289
9	356-OVERHEAD COND.	16,488	8,793	573	3,219	2,471	416	387
10	358-UNDERGROUND COND.	4,263	2,285	149	836	642	107	101
11	359-ROADS AND TRAILS	22	13	1	4	3	0	0
12	TOTAL TRANSMISSION	81,471	42,493	2,768	15,557	11,873	1,973	1,873
	DISTRIBUTION							
13	360-EASEMENTS	0	(0)	0	0	0	0	0
14	361-STRUCTURES	4,385	2,215	145	811	581	311	96
15	362-STATION EQUIPMENT	39,971	21,444	1,397	7,851	5,037	2,092	937
	364-POLES & FIXTURES							
16	COMMON	11,824	7,087	479	2,655	1,094	334	0
17	CUSTOMER	25,173	21,734	1,776	983	17	1	0
18	TOTAL ACCOUNT 364	36,997	28,821	2,255	3,638	1,111	335	0
	365-OVERHEAD COND.							
19	COMMON	28,106	17,087	1,156	6,388	2,419	635	0
20	CUSTOMER	15,308	13,219	1,080	596	10	0	0
21	TOTAL ACCOUNT 365	43,414	30,306	2,236	6,984	2,429	635	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	632	859	27	461,219	17,106	75,909
	RETAIL JURISDICTION						
2	DEMAND	300	757	13	425,741		
3	ENERGY	332	102	14	35,478		
	TRANSMISSION						
4	350-EASEMENTS	3	8	0	4,418	164	0
5	352-STRUCTURES	1	3	0	1,673	60	83
6	353-STATION EQUIPMENT	15	38	1	21,153	722	1,878
7	354-TOWERS & FIXTURES	12	31	1	17,574	652	0
8	355-POLES & FIXTURES	8	21	0	11,861	440	0
9	356-OVERHEAD COND.	11	28	1	15,899	589	0
10	358-UNDERGROUND COND.	3	7	0	4,130	153	0
11	359-ROADS AND TRAILS	0	0	0	21	1	0
12	TOTAL TRANSMISSION	53	136	3	76,729	2,781	1,961
	DISTRIBUTION						
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	3	7	0	4,169	216	0
15	362-STATION EQUIPMENT	31	69	1	38,859	1,112	0
	364-POLES & FIXTURES						
16	COMMON	135	20	20	11,824	0	0
17	CUSTOMER	383	264	15	25,173	0	0
18	TOTAL ACCOUNT 364	518	284	35	36,997	0	0
	365-OVERHEAD COND.						
19	COMMON	326	48	47	28,106	0	0
20	CUSTOMER	233	160	10	15,308	0	0
21	TOTAL ACCOUNT 365	559	208	57	43,414	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	366-UNDG. CONDUIT							
22	COMMON	137	86	6	32	10	1	0
23	CUSTOMER	616	533	43	25	0	0	0
24	TOTAL ACCOUNT 366	753	619	49	57	10	1	0
	367-UNDERGROUND COND.							
25	COMMON	2,234	1,375	93	514	179	39	0
26	CUSTOMER	16,954	14,641	1,196	661	11	0	0
27	TOTAL ACCOUNT 367	19,188	16,016	1,289	1,175	190	39	0
	368-LINE TRANSFORMERS							
28	COMMON	35,608	22,695	1,535	8,427	2,280	114	0
29	CUSTOMER	23,405	20,213	1,652	911	14	0	0
30	TOTAL ACCOUNT 368	59,013	42,908	3,187	9,338	2,294	114	0
31	369-SERVICES	32,269	28,600	2,136	1,179	18	0	0
32	370-METERS	14,859	9,831	1,426	3,355	182	42	9
33	373-STREET LIGHTING	16,215	0	0	0	0	0	0
34	TOTAL DISTRIBUTION	267,064	180,760	14,120	34,388	11,852	3,569	1,042
35	DEMAND	122,265	71,989	4,811	26,678	11,600	3,526	1,033
36	CUSTOMER	144,799	108,771	9,309	7,710	252	43	9
	GENERAL PLANT							
	ELECTRIC							
37	DEMAND	29,500	15,315	1,002	5,624	3,919	699	580
38	CUSTOMER	21,491	16,563	1,948	1,659	157	19	7
39	ENERGY	1,683	778	47	373	310	94	59
40	TOTAL ELECTRIC	52,674	32,656	2,997	7,656	4,386	812	646
41	TOTAL GENERAL PLANT	52,674	32,656	2,997	7,656	4,386	812	646

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	366-UNDG. CONDUIT						
22	COMMON	2	0	0	137	0	0
23	CUSTOMER	9	6	0	616	0	0
24	TOTAL ACCOUNT 366	11	6	0	753	0	0
	367-UNDERGROUND COND.						
25	COMMON	26	4	4	2,234	0	0
26	CUSTOMER	258	177	10	16,954	0	0
27	TOTAL ACCOUNT 367	284	181	14	19,188	0	0
	368-LINE TRANSFORMERS						
28	COMMON	433	63	61	35,608	0	0
29	CUSTOMER	355	246	14	23,405	0	0
30	TOTAL ACCOUNT 368	788	309	75	59,013	0	0
31	369-SERVICES	0	317	19	32,269	0	0
32	370-METERS	0	0	4	14,849	10	0
33	373-STREET LIGHTING	16,215	0	0	16,215	0	0
34	TOTAL DISTRIBUTION	18,409	1,381	205	265,726	1,338	0
35	DEMAND	956	211	133	120,937	1,328	0
36	CUSTOMER	17,453	1,170	72	144,789	10	0
	GENERAL PLANT						
	ELECTRIC						
37	DEMAND	57	50	7	27,253	910	1,337
38	CUSTOMER	1,010	119	7	21,489	2	0
39	ENERGY	16	5	1	1,683	0	0
40	TOTAL ELECTRIC	1,083	174	15	50,425	912	1,337
41	TOTAL GENERAL PLANT	1,083	174	15	50,425	912	1,337

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
42	TOTAL ELECTRIC DEPR. RESERVE	955,443	507,868	36,209	151,642	100,798	19,436	15,169
43	DEMAND	751,992	365,253	23,916	134,063	93,568	17,321	13,863
44	CUSTOMER	166,290	125,334	11,257	9,369	409	62	16
45	ENERGY	37,161	17,281	1,036	8,210	6,821	2,053	1,290
46	TOTAL DEPRECIATION RESERVE	955,443	507,868	36,209	151,642	100,798	19,436	15,169

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
42	TOTAL ELECTRIC DEPR. RESERVE	20,177	2,550	250	854,099	22,137	79,207
43	DEMAND	1,366	1,154	156	650,660	22,125	79,207
44	CUSTOMER	18,463	1,289	79	166,278	12	0
45	ENERGY	348	107	15	37,161	0	0
46	TOTAL DEPRECIATION RESERVE	20,177	2,550	250	854,099	22,137	79,207

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

Line No.	Ftnt Label	Description
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding 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; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
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 General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	PRODUCTION							
1	NON-FUEL	22,193	10,964	710	4,093	3,163	571	506
	RETAIL JURISDICTION							
2	DEMAND		10,246	667	3,752	2,880	485	452
3	ENERGY		718	43	341	283	86	54
4	FUEL	45,052	19,004	1,139	9,026	7,499	2,257	1,418
5	TOTAL PRODUCTION M & S	67,245	29,968	1,849	13,119	10,662	2,828	1,924
	TRANSMISSION							
6	LINES RELATED	327	175	11	54	49	8	8
7	SUBSTATION RELATED	45	24	2	9	7	1	1
8	TOTAL TRANS. M & S	372	199	13	73	56	9	9
	DISTRIBUTION							
9	DEMAND RELATED	4,877	2,923	198	1,095	451	138	0
10	METERING RELATED	115	77	11	26	1	0	0
11	ST. LIGHTING RELATED	484	0	0	0	0	0	0
12	OTHER	1,463	857	57	318	141	44	13
13	TOTAL DIST. M & S	6,939	3,857	266	1,439	593	182	13
14	CUSTOMER ACCOUNTS	18	16	1	1	0	0	0
	CUSTOMER ASSISTANCE							
15	CUSTOMER RELATED	16	12	2	2	0	0	0
16	ENERGY RELATED	0	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	16	12	2	2	0	0	0
18	TOTAL ELECTRIC M & S	74,590	34,052	2,131	14,634	11,311	3,019	1,946
19	DEMAND	27,361	14,225	935	5,238	3,528	676	474
20	CUSTOMER	633	105	14	29	1	0	0
21	ENERGY	46,596	19,722	1,182	9,367	7,782	2,343	1,472

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I /II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	PRODUCTION						
1	NON-FUEL	27	37	2	20,073	745	1,375
	RETAIL JURISDICTION						
2	DEMAND	13	33	1	18,529		
3	ENERGY	14	4	1	1,544		
4	FUEL	382	118	16	40,859	1,515	2,678
5	TOTAL PRODUCTION M & S	409	155	18	60,932	2,260	4,053
	TRANSMISSION						
6	LINES RELATED	0	1	0	316	11	0
7	SUBSTATION RELATED	0	0	0	44	1	0
8	TOTAL TRANS. M & S	0	1	0	360	12	0
	DISTRIBUTION						
9	DEMAND RELATED	56	8	8	4,877	0	0
10	METERING RELATED	0	0	0	115	0	0
11	ST. LIGHTING RELATED	484	0	0	484	0	0
12	OTHER	11	3	2	1,446	17	0
13	TOTAL DIST. M & S	551	11	10	6,922	17	0
14	CUSTOMER ACCOUNTS	0	0	0	18	0	0
	CUSTOMER ASSISTANCE						
15	CUSTOMER RELATED	0	0	0	16	0	0
16	ENERGY RELATED	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	0	0	0	16	0	0
18	TOTAL ELECTRIC M & S	960	167	28	68,248	2,289	4,053
19	DEMAND	80	45	11	25,212	774	1,375
20	CUSTOMER	484	0	0	633	0	0
21	ENERGY	396	122	17	42,403	1,515	2,678

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES

Line No.	Ftnt Label	Description
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1Energy Allocator.
4	(D)	Allocated to jurisdiction per Level 1 Demand Allocator; and allocated to Retail Rates per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Total Customer Assistance O & M Expense less Energy Cost Conversation
16	(M)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	OTHER WORKING CAPITAL							
1	CURRENT ASSETS & LIAB.	17,370	10,580	907	2,645	1,559	296	219
2	DEMAND	10,041	5,268	345	1,935	1,337	242	197
3	CUSTOMER	5,879	4,527	494	424	36	3	1
4	ENERGY	225	105	6	50	41	12	8
5	REVENUE RELATED	1,225	680	62	236	145	39	13
	PREPAYMENTS							
6	PRODUCTION	19,973	10,453	677	3,901	3,015	542	481
	RETAIL JURISDICTION							
7	DEMAND		9,768	636	3,576	2,745	461	430
8	ENERGY		685	41	325	270	81	51
9	TRANSMISSION	4,646	2,486	162	909	693	115	109
10	DISTRIBUTION	14,203	9,519	741	1,838	653	199	62
11	DEMAND	6,646	3,903	260	1,444	638	195	61
12	CUSTOMER	7,557	5,616	481	394	15	4	1
13	CUSTOMER ACCOUNTS	365	315	25	17	0	0	0
14	CUSTOMER ASSSISTANCE	310	215	48	41	6	0	0
15	CUSTOMER	310	215	48	41	6	0	0
16	ENERGY	0	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	39,497	22,988	1,653	6,706	4,367	856	652
18	DEMAND	29,793	16,157	1,058	5,929	4,076	771	600
19	CUSTOMER	8,232	6,146	554	452	21	4	1
20	ENERGY	1,472	685	41	325	270	81	51
	CLEARING ACCOUNTS							
21	PRODUCTION	(10)	(6)	0	(2)	(1)	0	0
	RETAIL JURISDICTION							
22	DEMAND		(5)	0	(2)	(1)	0	0
23	ENERGY		(1)	0	0	0	0	0
24	TRANSMISSION	(1)	(1)	0	0	0	0	0
25	DISTRIBUTION	(6)	(5)	0	(1)	0	0	0
26	DEMAND	(3)	(2)	0	(1)	0	0	0
27	CUSTOMER	(3)	(3)	0	0	0	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	OTHER WORKING CAPITAL						
1	CURRENT ASSETS & LIAB.	408	56	5	16,675	314	381
2	DEMAND	21	17	2	9,364	296	381
3	CUSTOMER	357	35	2	5,879	0	0
4	ENERGY	2	1	0	225	0	0
5	REVENUE RELATED	28	3	1	1,207	18	0
	PREPAYMENTS						
6	PRODUCTION	26	35	2	19,132	710	131
	RETAIL JURISDICTION						
7	DEMAND	12	31	1	17,660		
8	ENERGY	14	4	1	1,472		
9	TRANSMISSION	3	8	0	4,485	161	0
10	DISTRIBUTION	1,030	72	11	14,125	78	0
11	DEMAND	50	11	7	6,569	77	0
12	CUSTOMER	980	61	4	7,556	1	0
13	CUSTOMER ACCOUNTS	5	3	0	365	0	0
14	CUSTOMER ASSSISTANCE	0	0	0	310	0	0
15	CUSTOMER	0	0	0	310	0	0
16	ENERGY	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	1,064	118	13	38,417	949	131
18	DEMAND	65	50	8	28,714	948	131
19	CUSTOMER	985	64	4	8,231	1	0
20	ENERGY	14	4	1	1,472	0	0
	CLEARING ACCOUNTS						
21	PRODUCTION	0	0	0	(9)	0	(1)
	RETAIL JURISDICTION						
22	DEMAND	0	0	0	(8)		
23	ENERGY	0	0	0	(1)		
24	TRANSMISSION	0	0	0	(1)	0	0
25	DISTRIBUTION	0	0	0	(6)	0	0
26	DEMAND	0	0	0	(3)	0	0
27	CUSTOMER	0	0	0	(3)	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	CUSTOMER ACCOUNTS	(4)	(4)	0	0	0	0	0
29	CUSTOMER ASSISTANCE	(3)	(3)	0	0	0	0	0
30	CUSTOMER	(3)	(3)	0	0	0	0	0
31	ENERGY	0	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	(24)	(19)	0	(3)	(1)	0	0
33	DEMAND	(13)	(8)	0	(3)	(1)	0	0
34	CUSTOMER	(10)	(10)	0	0	0	0	0
35	ENERGY	(1)	(1)	0	0	0	0	0
36	PRELIM. SURVEY & INVESTIGATION	1,355	600	39	224	174	30	28
	RETAIL JURISDICTION							
37	DEMAND		560	37	205	158	26	25
38	ENERGY		40	2	19	16	4	3
39	OTHER PROPERTY	808	359	23	133	103	18	17
	RETAIL JURISDICTION							
40	DEMAND		335	22	122	94	15	15
41	ENERGY		24	1	11	9	3	2
42	PROP. INSURANCE RESERVE	(6,636)	(3,553)	(256)	(1,018)	(652)	(130)	(97)
43	DEMAND	(5,078)	(2,451)	(161)	(901)	(611)	(118)	(90)
44	CUSTOMER	(1,355)	(1,007)	(90)	(72)	(3)	0	0
45	ENERGY	(203)	(95)	(5)	(45)	(38)	(12)	(7)
	POST RETIREMENT BENEFIT RES.							
46	PRODUCTION	(15,886)	(7,865)	(510)	(2,938)	(2,271)	(409)	(363)
	RETAIL JURISDICTION							
47	DEMAND		(7,353)	(479)	(2,693)	(2,067)	(347)	(324)
48	ENERGY		(512)	(31)	(245)	(204)	(62)	(39)
49	TRANSMISSION	(1,348)	(719)	(47)	(264)	(201)	(34)	(32)
50	DISTRIBUTION	(7,992)	(5,478)	(392)	(1,010)	(321)	(80)	(27)
51	DEMAND	(3,357)	(2,006)	(133)	(745)	(311)	(79)	(26)
52	CUSTOMER	(4,635)	(3,472)	(259)	(265)	(10)	(1)	(1)
53	CUSTOMER ACCOUNTS	(5,146)	(4,428)	(348)	(244)	(4)	(1)	(1)
54	CUSTOMER ASSISTANCE	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
55	CUSTOMER	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
56	ENERGY	0	0	0	0	0	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	CUSTOMER ACCOUNTS	0	0	0	(4)	0	0
29	CUSTOMER ASSISTANCE	0	0	0	(3)	0	0
30	CUSTOMER	0	0	0	(3)	0	0
31	ENERGY	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	0	0	0	(23)	0	(1)
33	DEMAND	0	0	0	(12)	0	(1)
34	CUSTOMER	0	0	0	(10)	0	0
35	ENERGY	0	0	0	(1)	0	0
36	PRELIM. SURVEY & INVESTIGATION	2	2	0	1,099	40	216
	RETAIL JURISDICTION						
37	DEMAND	1	2	0	1,014		
38	ENERGY	1	0	0	85		
39	OTHER PROP. INCL CARY. SUB.	0	1	0	654	25	129
	RETAIL JURISDICTION						
40	DEMAND	0	1	0	604		
41	ENERGY	0	0	0	50		
42	PROP. INSURANCE RESERVE	(183)	(19)	(2)	(5,910)	(141)	(585)
43	DEMAND	(11)	(8)	(1)	(4,352)	(141)	(585)
44	CUSTOMER	(171)	(11)	(1)	(1,355)	0	0
45	ENERGY	(1)	0	0	(203)	0	0
	POST RETIREMENT BENEFIT RES.						
46	PRODUCTION	(20)	(27)	(2)	(14,405)	(534)	(947)
	RETAIL JURISDICTION						
47	DEMAND	(9)	(24)	(1)	(13,297)		
48	ENERGY	(11)	(3)	(1)	(1,108)		
49	TRANSMISSION	(1)	(3)	0	(1,301)	(47)	0
50	DISTRIBUTION	(624)	(37)	(5)	(7,974)	(18)	0
51	DEMAND	(28)	(7)	(4)	(3,339)	(18)	0
52	CUSTOMER	(596)	(30)	(1)	(4,635)	0	0
53	CUSTOMER ACCOUNTS	(68)	(47)	(3)	(5,144)	(2)	0
54	CUSTOMER ASSISTANCE	0	0	0	(4,363)	0	0
55	CUSTOMER	0	0	0	(4,363)	0	0
56	ENERGY	0	0	0	0	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
57	TOTAL POST RETIREMENT BEN. RES.	(34,735)	(21,492)	(1,972)	(5,039)	(2,887)	(534)	(426)
58	DEMAND	(19,483)	(10,078)	(659)	(3,702)	(2,579)	(460)	(382)
59	CUSTOMER	(14,144)	(10,902)	(1,282)	(1,092)	(104)	(12)	(5)
60	ENERGY	(1,108)	(512)	(31)	(245)	(204)	(62)	(39)
	PLANT SET-UP ACCT. PAYABLE							
61	PRODUCTION	162	74	4	27	21	3	3
	RETAIL JURISDICTION							
62	DEMAND		68	4	25	19	3	3
63	ENERGY		6	0	2	2	0	0
64	TRANSMISSION	33	17	1	6	5	1	1
65	DISTRIBUTION	98	65	5	13	5	1	0
66	DEMAND	46	28	2	10	4	1	0
67	CUSTOMER	52	37	3	3	1	0	0
68	CUSTOMER ACCOUNTS	2	2	0	0	0	0	0
69	CUSTOMER ASSISTANCE	2	2	0	0	0	0	0
70	CUSTOMER	2	2	0	0	0	0	0
71	ENERGY	0	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	297	160	10	46	31	5	4
73	DEMAND	231	113	7	41	28	5	4
74	CUSTOMER	56	41	3	3	1	0	0
75	ENERGY	10	6	0	2	2	0	0
76	OTHER DEF. CR. & DEBITS	(23,865)	(10,570)	(684)	(3,946)	(3,049)	(549)	(487)
	RETAIL JURISDICTION							
77	DEMAND		(9,878)	(643)	(3,617)	(2,776)	(467)	(435)
78	ENERGY		(692)	(41)	(329)	(273)	(82)	(52)
	UNAMORT. RATE CASE EXP.							
79	REVENUE RELATED	1,203	680	61	235	145	37	12
80	TOTAL OTHER WORK. CAP.	(4,730)	(267)	(219)	(17)	(210)	29	(78)
81	DEMAND	(4,858)	18	6	9	(274)	14	(66)
82	CUSTOMER	(1,342)	(1,205)	(321)	(285)	(49)	(5)	(3)
83	ENERGY	(958)	(440)	(27)	(212)	(177)	(56)	(34)
84	REVENUE RELATED	2,428	1,360	123	471	290	76	25

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
57	TOTAL POST RETIREMENT BEN. RES.	(713)	(114)	(10)	(33,187)	(601)	(947)
58	DEMAND	(38)	(34)	(5)	(17,937)	(599)	(947)
59	CUSTOMER	(664)	(77)	(4)	(14,142)	(2)	0
60	ENERGY	(11)	(3)	(1)	(1,108)	0	0
	PLANT SET-UP ACCT. PAYABLE						
61	PRODUCTION	0	0	0	132	5	25
	RETAIL JURISDICTION						
62	DEMAND	0	0	0	122		
63	ENERGY	0	0	0	10		
64	TRANSMISSION	0	0	0	31	1	1
65	DISTRIBUTION	7	1	0	97	1	0
66	DEMAND	0	0	0	45	1	0
67	CUSTOMER	7	1	0	52	0	0
68	CUSTOMER ACCOUNTS	0	0	0	2	0	0
69	CUSTOMER ASSISTANCE	0	0	0	2	0	0
70	CUSTOMER	0	0	0	2	0	0
71	ENERGY	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	7	1	0	264	7	26
73	DEMAND	0	0	0	198	7	26
74	CUSTOMER	7	1	0	56	0	0
75	ENERGY	0	0	0	10	0	0
76	OTHER DEF. CR. & DEBITS	(27)	(36)	(2)	(19,350)	(718)	(3,797)
	RETAIL JURISDICTION						
77	DEMAND	(13)	(32)	(1)	(17,862)		
78	ENERGY	(14)	(4)	(1)	(1,488)		
	UNAMORT. RATE CASE EXP.						
79	REVENUE RELATED	28	4	1	1,203	0	0
80	TOTAL OTHER WORK. CAP.	586	13	5	(158)	(125)	(4,447)
81	DEMAND	25	(4)	3	(269)	(142)	(4,447)
82	CUSTOMER	514	12	1	(1,341)	(1)	0
83	ENERGY	(9)	(2)	(1)	(958)	0	0
84	REVENUE RELATED	56	7	2	2,410	18	0

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

Line No.	Ftnt Label	Description
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
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)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

Line No.	Ftnt Label	Description
39	(H)	
40	(I)	
41	(I)	
42	(J)	Allocated per corresponding Net Plant.
43	(J)	
44	(J)	
45	(J)	
46	(F)	
47	(G)	
48	(G)	
49	(F)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
61	(C)	
62	(D)	
63	(D)	
64	(C)	
65	(D)	
66	(D)	
67	(D)	
68	(E)	
69	(E)	
70	(E)	
71	(E)	
76	(I)	
77	(I)	
78	(I)	
79	(K)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	CONST. WORK IN PROGRESS INTEREST BEARING							
1	PRODUCTION	0	0	0	0	0	0	0
	RETAIL JURISDICTION							
2	DEMAND		0	0	0	0	0	0
3	ENERGY		0	0	0	0	0	0
4	TRANSMISSION	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0
	CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST							
16	PRODUCTION	11,211	5,708	369	2,131	1,647	296	263
	RETAIL JURISDICTION							
17	DEMAND		5,334	347	1,953	1,499	252	235
18	ENERGY		374	22	178	148	44	28
19	TRANSMISSION	3,160	1,691	110	619	471	78	74
20	DISTRIBUTION	2,365	1,584	123	306	109	34	10
21	DEMAND	1,111	652	44	241	107	33	10
22	CUSTOMER	1,254	932	79	65	2	1	0
23	TOTAL WNBI	16,736	8,983	602	3,056	2,227	408	347
24	DEMAND	14,678	7,677	501	2,813	2,077	363	319
25	CUSTOMER	1,254	932	79	65	2	1	0
26	ENERGY	804	374	22	178	148	44	28

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	CONST. WORK IN PROGRESS INTEREST BEARING						
1	PRODUCTION	0	0	0	0	0	0
	RETAIL JURISDICTION						
2	DEMAND	0	0	0	0		
3	ENERGY	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0
	CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST						
16	PRODUCTION	15	19	0	10,448	388	375
	RETAIL JURISDICTION						
17	DEMAND	7	17	0	9,644		
18	ENERGY	8	2	0	804		
19	TRANSMISSION	2	5	0	3,050	110	0
20	DISTRIBUTION	172	12	2	2,352	13	0
21	DEMAND	8	2	1	1,098	13	0
22	CUSTOMER	164	10	1	1,254	0	0
23	TOTAL WNBI	189	36	2	15,850	511	375
24	DEMAND	17	24	1	13,792	511	375
25	CUSTOMER	164	10	1	1,254	0	0
26	ENERGY	8	2	0	804	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	PLANT HELD FOR FUTURE USE							
27	PRODUCTION	2,444	1,287	83	481	371	67	59
	RETAIL JURISDICTION							
28	DEMAND		1,203	78	441	338	57	53
29	ENERGY		84	5	40	33	10	6
	DISTRIBUTION							
30	DEMAND	51	31	2	11	5	1	0
31	CUSTOMER	57	41	4	3	0	0	0
32	TOTAL DISTRIBUTION	108	72	6	14	5	1	0
	GENERAL							
33	DEMAND	336	183	12	66	46	9	7
34	CUSTOMER	256	198	23	20	2	0	0
35	ENERGY	20	10	0	4	4	1	1
36	TOTAL GENERAL	612	391	35	90	52	10	8
37	TOTAL PLNT HELD FOR FUT. USE	3,164	1,750	124	585	428	78	67
38	DEMAND	2,650	1,417	92	518	389	67	60
39	CUSTOMER	313	239	27	23	2	0	0
40	ENERGY	201	94	5	44	37	11	7
41	UNAMORT. NUCLEAR SITE	0	0	0	0	0	0	0
	RETAIL JURISDICTION							
42	DEMAND		0	0	0	0	0	0
43	ENERGY		0	0	0	0	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	PLANT HELD FOR FUTURE USE						
27	PRODUCTION	4	5	0	2,357	87	0
	RETAIL JURISDICTION						
28	DEMAND	2	4	0	2,176		
29	ENERGY	2	1	0	181		
30	DISTRIBUTION						
31	DEMAND	0	0	0	50	1	0
32	CUSTOMER	8	1	0	57	0	0
33	TOTAL DISTRIBUTION	8	1	0	107	1	0
	GENERAL						
34	DEMAND	1	1	0	325	11	0
35	CUSTOMER	12	1	0	256	0	0
36	ENERGY	0	0	0	20	0	0
37	TOTAL GENERAL	13	2	0	601	11	0
38	TOTAL PLNT HELD FOR FUT. USE	25	8	0	3,065	99	0
39	DEMAND	3	5	0	2,551	99	0
40	CUSTOMER	20	2	0	313	0	0
41	ENERGY	2	1	0	201	0	0
42	UNAMORT. NUCLEAR SITE	0	0	0	0	0	0
	RETAIL JURISDICTION						
43	DEMAND	0	0	0	0		
44	ENERGY	0	0	0	0		

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	INJURIES & DAMAGES RESERVE							
44	PRODUCTION	(429)	(212)	(14)	(79)	(62)	(10)	(10)
	RETAIL JURISDICTION							
45	DEMAND		(198)	(13)	(72)	(56)	(9)	(9)
46	ENERGY		(14)	(1)	(7)	(6)	(1)	(1)
47	TRANSMISSION	(36)	(20)	(1)	(7)	(5)	(1)	(1)
48	DISTRIBUTION	(216)	(148)	(11)	(27)	(9)	(2)	(1)
49	DEMAND	(91)	(55)	(4)	(20)	(8)	(2)	(1)
50	CUSTOMER	(125)	(93)	(7)	(7)	(1)	0	0
51	CUSTOMER ACCOUNTS	(139)	(120)	(9)	(7)	0	0	0
52	CUSTOMER ASSISTANCE	(118)	(82)	(18)	(16)	(2)	0	0
53	CUSTOMER	(118)	(82)	(18)	(16)	(2)	0	0
54	ENERGY	0	0	0	0	0	0	0
55	TOTAL INJ. & DAM. RES.	(938)	(582)	(53)	(136)	(78)	(13)	(12)
56	DEMAND	(526)	(273)	(18)	(99)	(69)	(12)	(11)
57	CUSTOMER	(382)	(295)	(34)	(30)	(3)	0	0
58	ENERGY	(30)	(14)	(1)	(7)	(6)	(1)	(1)
	UNAMORT. PLANT ACQ. ADJ.							
59	PRODUCTION	4,730	0	0	0	0	0	0
	RETAIL JURISDICTION							
60	DEMAND		0	0	0	0	0	0
61	ENERGY		0	0	0	0	0	0
62	TRANSMISSION	131	0	0	0	0	0	0
63	DISTRIBUTION	0	0	0	0	0	0	0
64	DEMAND	0	0	0	0	0	0	0
65	CUSTOMER	0	0	0	0	0	0	0
66	TOTAL UNAMORT PLNT ACQ. ADJ.	4,861	0	0	0	0	0	0
67	DEMAND	4,861	0	0	0	0	0	0
68	CUSTOMER	0	0	0	0	0	0	0
69	ENERGY	0	0	0	0	0	0	0
70	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0
71	TOTAL OTHER ADDITIONS	23,823	10,151	673	3,505	2,577	473	402
72	DEMAND	21,663	8,821	575	3,232	2,397	418	368
73	CUSTOMER	1,185	876	72	58	1	1	0
74	ENERGY	975	454	26	215	179	54	34

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	INJURIES & DAMAGES RESERVE						
45	PRODUCTION	0	(1)	0	(388)	(15)	(26)
	RETAIL JURISDICTION						
46	DEMAND	0	(1)	0	(358)		
47	ENERGY	0	0	0	(30)		
48	TRANSMISSION	0	0	0	(35)	(1)	0
49	DISTRIBUTION	(17)	(1)	0	(216)	0	0
50	DEMAND	(1)	0	0	(91)	0	0
51	CUSTOMER	(16)	(1)	0	(125)	0	0
52	CUSTOMER ACCOUNTS	(2)	(1)	0	(139)	0	0
53	CUSTOMER ASSISTANCE	0	0	0	(118)	0	0
54	CUSTOMER	0	0	0	(118)	0	0
55	ENERGY	0	0	0	0	0	0
56	TOTAL INJ. & DAM. RES.	(19)	(3)	0	(896)	(16)	(26)
57	DEMAND	(1)	(1)	0	(484)	(16)	(26)
58	CUSTOMER	(18)	(2)	0	(382)	0	0
59	ENERGY	0	0	0	(30)	0	0
	UNAMORT. PLANT ACQ. ADJ.						
60	PRODUCTION	0	0	0	0	0	4,730
	RETAIL JURISDICTION						
61	DEMAND	0	0	0	0		
62	ENERGY	0	0	0	0		
63	TRANSMISSION	0	0	0	0	0	131
64	DISTRIBUTION	0	0	0	0	0	0
65	DEMAND	0	0	0	0	0	0
66	CUSTOMER	0	0	0	0	0	0
67	TOTAL UNAMORT PLNT ACQ. ADJ.	0	0	0	0	0	4,861
68	DEMAND	0	0	0	0	0	4,861
69	CUSTOMER	0	0	0	0	0	0
70	ENERGY	0	0	0	0	0	0
71	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0
72	TOTAL OTHER ADDITIONS	195	41	2	18,019	594	5,210
73	DEMAND	19	28	1	15,859	594	5,210
74	CUSTOMER	166	10	1	1,185	0	0
75	ENERGY	10	3	0	975	0	0

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

Line No.	Ftnt Label	Description
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS.
2	(B)	Functional totals provided by Gulf Power Company. 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	(B)	
31	(B)	
33	(A)	
34	(A)	
35	(A)	
41	(D)	Allocated per Production Gross Plant. UPS directly assigned.
42	(E)	Allocated per corresponding Production Gross Plant.
43	(E)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

Line No.	Ftnt Label	Description
44	(F)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
45	(G)	Allocated per corresponding Salaries and Wages.
46	(G)	
47	(F)	
48	(G)	
49	(G)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
59	(A)	
60	(B)	
61	(B)	
62	(A)	
63	(B)	
64	(B)	
65	(B)	
70	(H)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 3.0 - ANALYSIS OF REVENUES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	REVENUE FROM SALES							
1	BASE RATE REV. FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	357,097	198,336	17,930	68,733	42,337	10,861	3,599
	OTHER OPERATING REVENUES							
	451-MISC. SERVICE REVENUES							
4	CUST. CONNECTION FEES	239	193	36	10	0	0	0
5	CUST. RECONNECTION FEES	1,981	1,902	59	20	0	0	0
6	RESTORATION FEE	497	447	35	15	0	0	0
7	BAD CHECK FEES	307	261	31	15	0	0	0
8	FRANCHISE CHARGES	18,934	10,688	966	3,704	2,282	586	194
9	INSTALL. & REM.-TEMP SERV	(131)	0	(131)	0	0	0	0
10	MISCELLANEOUS	0	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	52	51	1	0	0	0	0
12	COLLECTION CHARGES	55	49	4	2	0	0	0
13	TOTAL ACCOUNT 451	21,934	13,591	1,001	3,766	2,282	586	194
	454-RENT FROM ELEC. PROP.							
14	EQUIPMENT RENTAL	1,000	643	43	238	60	0	0
15	METER TREATER RENTAL	1,041	1,010	31	0	0	0	0
16	POLE ATTACHMENT RENTAL	1,472	1,147	90	145	44	13	0
17	MICROWAVE TRANSPORT	984	627	57	147	84	15	12
18	MISCELLANEOUS RENTS	340	216	20	51	29	6	4
19	TOTAL ACCOUNT 454	4,837	3,643	241	581	217	34	16
20	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0
21	456-OTHER ELECTRIC REVENUES	6,226	3,320	216	1,216	933	157	146
22	CUST. SUB. WHEELING REV	22	0	0	0	0	0	0
23	TOTAL ACCOUNT 456	6,248	3,320	216	1,216	933	157	146

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 3.0 - ANALYSIS OF REVENUES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	REVENUE FROM SALES						
1	BASE RATE REV. FROM SALES	8,239	1,112	183	351,330	5,767	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	8,239	1,112	183	351,330	5,767	0
	OTHER OPERATING REVENUES						
	451-MISC. SERVICE REVENUES						
4	CUST. CONNECTION FEES	0	0	0	239	0	0
5	CUST. RECONNECTION FEES	0	0	0	1,981	0	0
6	RESTORATION FEE	0	0	0	497	0	0
7	BAD CHECK FEES	0	0	0	307	0	0
8	FRANCHISE CHARGES	444	60	10	18,934	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	(131)	0	0
10	MISCELLANEOUS	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	0	0	0	52	0	0
12	COLLECTION CHARGES	0	0	0	55	0	0
13	TOTAL ACCOUNT 451	444	60	10	21,934	0	0
	454-RENT FROM ELEC. PROP.						
14	EQUIPMENT RENTAL	12	2	2	1,000	0	0
15	METER TREATER RENTAL	0	0	0	1,041	0	0
16	POLE ATTACHMENT RENTAL	21	11	1	1,472	0	0
17	MICROWAVE TRANSPORT	21	3	0	966	18	0
18	MISCELLANEOUS RENTS	7	1	0	334	6	0
19	TOTAL ACCOUNT 454	61	17	3	4,813	24	0
20	455-INTERDEPART. RENTAL	0	0	0	0	0	0
21	456-OTHER ELECTRIC REVENUES	4	11	0	6,003	223	0
22	CUST. SUB. WHEELING REV	0	0	0	0	22	0
23	TOTAL ACCOUNT 456	4	11	0	6,003	245	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 3.0 - ANALYSIS OF REVENUES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
24	REV. NONASSOC. CO.-DEMAND	18,936	0	0	0	0	0	0
25	REV. NONASSOC. CO.-ENERGY	10,794	3,519	211	1,672	1,389	418	263
26	TOTAL REV. NONASSOC. CO.	29,730	3,519	211	1,672	1,389	418	263
27	TOTAL OTHER OPER. REVENUE	62,749	24,073	1,669	7,235	4,821	1,195	619
	ADJUSTMENTS TO REVENUES							
28	FRANCHISE FEE REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
29	INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
30	NET ADJUSTMENT TO REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
31	TOTAL ADJUSTED REVENUES	400,912	211,721	18,633	72,264	44,876	11,470	4,024

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 3.0 - ANALYSIS OF REVENUES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
24	REV. NONASSOC. CO.-DEMAND	0	0	0	0	0	18,936
25	REV. NONASSOC. CO.-ENERGY	71	22	3	7,568	259	2,967
26	TOTAL REV. NONASSOC. CO.	71	22	3	7,568	259	21,903
27	TOTAL OTHER OPER. REVENUE	580	110	16	40,318	528	21,903
	ADJUSTMENTS TO REVENUES						
28	FRANCHISE FEE REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
29	INTERDEPARTMENTAL SALES	0	0	0	0	0	0
30	NET ADJUSTMENT TO REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
31	TOTAL ADJUSTED REVENUES	8,375	1,162	189	372,714	6,295	21,903

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF REVENUES

Line No.	Ftnt Label	Description
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 5 Demand Allocator
15	(A)	
16	(E)	Allocated per Distribution Gross Plant in Account 364.
17	(F)	Allocated per Total Salaries and Wages.
18	(F)	
20	(F)	
21	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
22	(H)	Assigned to FPU.
24	(G)	
25	(I)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
28	(C)	
29	(A)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	PRODUCTION O & M EXPENSES							
	STEAM POWER GENERATION							
	OPERATIONS							
1	500-SUPERVISION	7,465	3,911	255	1,432	1,099	185	172
2	501	222,617	90,509	5,426	42,989	35,718	10,752	6,756
3	501-FUEL REMOVAL	(218,428)	(88,627)	(5,313)	(42,094)	(34,974)	(10,528)	(6,615)
4	501-NET	4,189	1,882	113	895	744	224	141
	502-STEAM							
5	DEMAND RELATED	3,847	1,963	128	718	551	92	86
6	ENERGY RELATED	321	74	4	35	29	10	6
7	TOTAL ACCOUNT 502	4,168	2,037	132	753	580	102	92
	505-ELECTRIC EXPENSES							
8	DEMAND RELATED	3,319	1,700	111	623	478	81	75
9	ENERGY RELATED	584	262	16	125	103	31	20
10	TOTAL ACCOUNT 505	3,903	1,962	127	748	581	112	95
	506-MISCELLANEOUS							
11	DEMAND RELATED	10,066	4,939	322	1,809	1,388	234	218
12	ENERGY RELATED	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	10,066	4,939	322	1,809	1,388	234	218
14	507-RENTS	0	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	29,791	14,731	949	5,637	4,392	857	718
	MAINTENANCE							
16	510-SUPERVISION	7,458	3,754	245	1,375	1,056	178	166
17	511-STRUCTURES	4,658	2,381	155	872	669	113	105

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	PRODUCTION O & M EXPENSES						
	STEAM POWER GENERATION						
	OPERATIONS						
1	500-SUPERVISION	5	13	0	7,072	262	131
2	501	1,819	561	79	194,609	6,658	21,350
3	501-FUEL REMOVAL	(1,781)	(549)	(77)	(190,558)	(6,520)	(21,350)
4	501-NET	38	12	2	4,051	138	0
	502-STEAM						
5	DEMAND RELATED	2	6	0	3,546	131	170
6	ENERGY RELATED	2	0	0	160	6	155
7	TOTAL ACCOUNT 502	4	6	0	3,706	137	325
	505-ELECTRIC EXPENSES						
8	DEMAND RELATED	2	5	0	3,075	114	130
9	ENERGY RELATED	5	2	0	564	19	1
10	TOTAL ACCOUNT 505	7	7	0	3,639	133	131
	506-MISCELLANEOUS						
11	DEMAND RELATED	6	16	0	8,932	332	802
12	ENERGY RELATED	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	6	16	0	8,932	332	802
14	507-RENTS	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	60	54	2	27,400	1,002	1,389
	MAINTENANCE						
16	510-SUPERVISION	5	12	0	6,791	252	415
17	511-STRUCTURES	3	8	0	4,306	160	192

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	512-BOILER PLANT							
18	DEMAND RELATED	4,963	2,457	160	900	691	117	108
19	ENERGY RELATED	20,375	7,832	469	3,718	3,089	930	584
20	TOTAL ACCOUNT 512	25,338	10,289	629	4,618	3,780	1,047	692
	513-ELECTRIC PLANT							
21	DEMAND RELATED	1,770	905	59	331	254	42	40
22	ENERGY RELATED	6,269	2,634	158	1,251	1,039	313	197
23	TOTAL ACCOUNT 513	8,039	3,539	217	1,582	1,293	355	237
	514-MISCELLANEOUS							
24	DEMAND RELATED	1,485	742	48	271	208	34	33
25	ENERGY RELATED	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1,485	742	48	271	208	34	33
27	TOTAL MAINTENANCE	46,978	20,705	1,294	8,718	7,006	1,727	1,233
28	TOTAL STEAM POWER GENERATION	76,769	35,436	2,243	14,355	11,398	2,584	1,951
	OTHER POWER GENERATION							
	OPERATION							
29	546-SUPERVISION	175	94	6	34	26	4	4
30	547-FUEL	90,390	40,647	2,437	19,307	16,041	4,829	3,034
31	547-FUEL REMOVAL	(90,390)	(40,647)	(2,437)	(19,307)	(16,041)	(4,829)	(3,034)
32	547-NET FUEL	0	0	0	0	0	0	0
	548-GENERATION EXPENSES							
33	DEMAND	862	460	30	168	129	22	20
34	ENERGY	0	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	862	460	30	168	129	22	20
	549-MISCELLANEOUS PLANT							
36	DEMAND	274	147	10	53	41	7	6
37	ENERGY	0	0	0	0	0	0	0
38	TOTAL ACCOUNT 549	274	147	10	53	41	7	6

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	512-BOILER PLANT						
18	DEMAND RELATED	3	8	0	4,444	165	354
19	ENERGY RELATED	157	48	7	16,834	575	2,966
20	TOTAL ACCOUNT 512	160	56	7	21,278	740	3,320
	513-ELECTRIC PLANT						
21	DEMAND RELATED	1	3	0	1,635	60	75
22	ENERGY RELATED	53	16	2	5,663	194	412
23	TOTAL ACCOUNT 513	54	19	2	7,298	254	487
	514-MISCELLANEOUS						
24	DEMAND RELATED	1	2	0	1,339	49	97
25	ENERGY RELATED	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1	2	0	1,339	49	97
27	TOTAL MAINTENANCE	223	97	9	41,012	1,455	4,511
28	TOTAL STEAM POWER GENERATION	283	151	11	68,412	2,457	5,900
	OTHER POWER GENERATION						
	OPERATION						
29	546-SUPERVISION	0	0	0	168	7	0
30	547-FUEL	817	252	35	87,399	2,991	0
31	547-FUEL REMOVAL	(817)	(252)	(35)	(87,399)	(2,991)	0
32	547-NET FUEL	0	0	0	0	0	0
	548-GENERATION EXPENSES						
33	DEMAND	1	1	0	831	31	0
34	ENERGY	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	1	1	0	831	31	0
	549-MISCELLANEOUS PLANT						
36	DEMAND	0	0	0	264	10	0
37	ENERGY	0	0	0	0	0	0
38	TOTAL ACCOUNT 554	0	0	0	264	10	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
39	TOTAL OPERATION	1,311	701	46	255	196	33	30
	MAINTENANCE							
40	551-SUPERVISION	107	57	4	21	16	3	3
	552-STRUCTURES							
41	DEMAND	96	52	3	19	14	3	2
42	ENERGY	0	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	96	52	3	19	14	3	2
	553-ELECTRIC PLANT							
44	DEMAND	501	268	17	98	75	12	12
45	ENERGY	1,870	840	50	399	332	101	63
46	TOTAL ACCOUNT 553	2,371	1,108	67	497	407	113	75
	554-MISCELLANEOUS PLANT							
47	DEMAND	20	11	1	4	3	0	0
48	ENERGY	0	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	20	11	1	4	3	0	0
50	TOTAL MAINTENANCE	2,594	1,228	75	541	440	119	80
51	TOTAL OTHER GEN. EXPENSE	3,905	1,929	121	796	636	152	110
52	TOTAL GENERATION EXPENSES	80,674	37,365	2,364	15,151	12,034	2,736	2,061
53	DEMAND	47,066	23,841	1,554	8,728	6,698	1,127	1,050
54	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
	OTHER PRODUCTION EXPENSE							
55	555-PURCHASED POWER	14,161	7,724	463	3,670	3,049	918	577
56	DEMAND	0	0	0	0	0	0	0
57	ENERGY	14,161	7,724	463	3,670	3,049	918	577
58	FUEL REMOVAL	(14,161)	(7,724)	(463)	(3,670)	(3,049)	(918)	(577)
59	NET ENERGY	0	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0

GULF POWER COMPANY
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12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
39	TOTAL OPERATION	1	1	0	1,263	48	0
	MAINTENANCE						
40	551-SUPERVISION	0	0	0	104	3	0
	552-STRUCTURES						
41	DEMAND	0	0	0	93	3	0
42	ENERGY	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	0	0	0	93	3	0
	553-ELECTRIC PLANT						
44	DEMAND	0	1	0	483	18	0
45	ENERGY	17	5	1	1,808	62	0
46	TOTAL ACCOUNT 553	17	6	1	2,291	80	0
	554-MISCELLANEOUS PLANT						
47	DEMAND	0	0	0	19	1	0
48	ENERGY	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	0	0	0	19	1	0
50	TOTAL MAINTENANCE	17	6	1	2,507	87	0
51	TOTAL OTHER GEN. EXPENSE	18	7	1	3,770	135	0
52	TOTAL GENERATION EXPENSES	301	158	12	72,182	2,592	5,900
53	DEMAND	29	75	0	43,102	1,598	2,366
54	ENERGY	272	83	12	29,080	994	3,534
	OTHER PRODUCTION EXPENSE						
55	555-PURCHASED POWER	155	48	7	16,611	569	(3,019)
56	DEMAND	0	0	0	0	0	0
57	ENERGY	155	48	7	16,611	569	(3,019)
58	FUEL REMOVAL	(155)	(48)	(7)	(16,611)	(569)	3,019
59	NET ENERGY	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	556-SYSTEM CONTROL							
61	DEMAND	1,137	606	40	222	170	29	27
62	ENERGY	0	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1,137	606	40	222	170	29	27
	557-OTHER EXPENSES							
64	DEMAND	1,289	687	45	252	193	33	30
65	ENERGY	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1,289	687	45	252	193	33	30
67	TOTAL OTHER PROD. EXPENSE	2,426	1,293	85	474	363	62	57
68	DEMAND	2,426	1,293	85	474	363	62	57
69	ENERGY	0	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	83,100	38,658	2,449	15,625	12,397	2,798	2,118
71	DEMAND	49,492	25,134	1,639	9,202	7,061	1,189	1,107
72	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
	TRANSMISSION O & M EXPENSE							
	OPERATION							
73	561-LOAD DISPATCHING	2,444	1,302	85	477	366	61	57
74	562-STATION	502	268	18	99	74	12	12
75	563-OVERHEAD LINES	485	259	17	95	73	12	11
76	564-UNDERGROUND LINES	0	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0	0
78	SUBTOTAL	3,431	1,829	120	671	513	85	80
79	560-SUPERVISION	926	493	32	181	138	23	22
80	566-MISCELLANEOUS	484	258	17	95	72	12	11

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	556-SYSTEM CONTROL						
61	DEMAND	1	2	0	1,097	40	0
62	ENERGY	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1	2	0	1,097	40	0
	557-OTHER EXPENSES						
64	DEMAND	1	2	0	1,243	46	0
65	ENERGY	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1	2	0	1,243	46	0
67	TOTAL OTHER PROD. EXPENSE	2	4	0	2,340	86	0
68	DEMAND	2	4	0	2,340	86	0
69	ENERGY	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	303	162	12	74,522	2,678	5,900
71	DEMAND	31	79	0	45,442	1,684	2,366
72	ENERGY	272	83	12	29,080	994	3,534
	TRANSMISSION O & M EXPENSE						
	OPERATION						
73	561-LOAD DISPATCHING	2	4	0	2,354	87	3
74	562-STATION	0	1	0	484	17	1
75	563-OVERHEAD LINES	0	1	0	468	17	0
76	564-UNDERGROUND LINES	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0
78	SUBTOTAL	2	6	0	3,306	121	4
79	560-SUPERVISION	1	2	0	892	33	1
80	566-MISCELLANEOUS	0	1	0	466	17	1

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
81	567-RENTS	1,170	624	41	229	175	30	27
82	TOTAL OPERATIONS	6,011	3,204	210	1,176	898	150	140
	MAINTENANCE							
83	569-STRUCTURES	0	0	0	0	0	0	0
84	570-STATION EQUIPMENT	680	365	24	134	101	16	16
85	571-OVERHEAD LINES	1,089	579	38	213	163	28	26
86	SUBTOTAL	1,769	944	62	347	264	44	42
87	568-SUPERVISION	318	170	11	62	47	8	8
88	573-MISCELLANEOUS	119	64	4	23	18	3	3
89	TOTAL MAINTENANCE	2,206	1,178	77	432	329	55	53
90	TOTAL TRANSMISSION EXPENSE	8,217	4,382	287	1,608	1,227	205	193
	DISTRIBUTION O & M EXPENSE							
	OPERATIONS							
91	581-LOAD DISPATCHING	856	513	33	188	89	7	23
92	582-STATION	298	159	10	58	38	16	7
	583-OVERHEAD LINES							
93	DEMAND	911	568	39	212	67	10	0
94	CUSTOMER	557	483	39	22	0	0	0
95	TOTAL ACCOUNT 583	1,468	1,051	78	234	67	10	0
	584-UNDERGROUND LINES							
96	DEMAND	380	240	16	90	25	2	0
97	CUSTOMER	455	395	32	17	0	0	0
98	TOTAL ACCOUNT 584	835	635	48	107	25	2	0

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SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
81	567-RENTS	1	2	0	1,129	41	0
82	TOTAL OPERATIONS	4	11	0	5,793	212	6
	MAINTENANCE						
83	569-STRUCTURES	0	0	0	0	0	0
84	570-STATION EQUIPMENT	0	1	0	657	22	1
85	571-OVERHEAD LINES	1	2	0	1,050	39	0
86	SUBTOTAL	1	3	0	1,707	61	1
87	568-SUPERVISION	0	1	0	307	11	0
88	573-MISCELLANEOUS	0	0	0	115	4	0
89	TOTAL MAINTENANCE	1	4	0	2,129	76	1
90	TOTAL TRANSMISSION EXPENSE	5	15	0	7,922	288	7
	DISTRIBUTION O & M EXPENSE						
	OPERATIONS						
91	581-LOAD DISPATCHING	1	2	0	856	0	0
92	582-STATION	0	1	0	289	9	0
	583-OVERHEAD LINES						
93	DEMAND	11	2	2	911	0	0
94	CUSTOMER	8	5	0	557	0	0
95	TOTAL ACCOUNT 583	19	7	2	1,468	0	0
	584-UNDERGROUND LINES						
96	DEMAND	5	1	1	380	0	0
97	CUSTOMER	7	4	0	455	0	0
98	TOTAL ACCOUNT 584	12	5	1	835	0	0

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SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
99	585-STREET LIGHTING	666	0	0	0	0	0	0
100	586-METER	1,212	803	116	274	15	3	1
101	586-OTHER MISC. REVS.	881	835	35	11	0	0	0
102	TOTAL ACCOUNT 586	2,093	1,638	151	285	15	3	1
103	587-CUSTOMER INSTAL.	772	685	51	28	0	0	0
104	587-OTHER MISC. REVS.	32	31	1	0	0	0	0
105	TOTAL ACCOUNT 587	804	716	52	28	0	0	0
106	SUBTOTAL	7,020	4,712	372	900	234	38	31
107	DEMAND	2,445	1,480	98	548	219	35	30
108	CUSTOMER	4,575	3,232	274	352	15	3	1
	580-SUPERVISION							
109	DEMAND	1,775	1,075	71	398	159	25	22
110	CUSTOMER	3,322	2,347	199	256	11	2	1
111	TOTAL ACCOUNT 580	5,097	3,422	270	654	170	27	23
	588-MISCELLANEOUS							
112	DEMAND	730	441	29	164	65	11	9
113	CUSTOMER	1,366	966	82	105	4	1	0
114	TOTAL ACCOUNT 588	2,096	1,407	111	269	69	12	9
	589-RENTS							
115	DEMAND	30	19	1	7	3	0	0
116	CUSTOMER	55	40	3	4	0	0	0
117	TOTAL ACCOUNT 589	85	59	4	11	3	0	0
118	TOTAL OPERATION	14,298	9,600	757	1,834	476	77	63
	MAINTENANCE							
119	591-STRUCTURES	1	1	0	0	0	0	0
120	592-STATION EQUIPMENT	1,666	895	58	327	210	87	39

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SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
99	585-STREET LIGHTING	666	0	0	666	0	0
100	586-METER	0	0	0	1,212	0	0
101	586-OTHER MISC. REVS.	0	0	0	881	0	0
102	TOTAL ACCOUNT 586	0	0	0	2,093	0	0
103	587-CUSTOMER INSTAL.	0	8	0	772	0	0
104	587-OTHER MISC. REVS.	0	0	0	32	0	0
105	TOTAL ACCOUNT 587	0	8	0	804	0	0
106	SUBTOTAL	698	23	3	7,011	9	0
107	DEMAND	17	6	3	2,436	9	0
108	CUSTOMER	681	17	0	4,575	0	0
	580-SUPERVISION						
109	DEMAND	12	4	2	1,768	7	0
110	CUSTOMER	494	12	0	3,322	0	0
111	TOTAL ACCOUNT 580	506	16	2	5,090	7	0
	588-MISCELLANEOUS						
112	DEMAND	5	2	1	727	3	0
113	CUSTOMER	203	5	0	1,366	0	0
114	TOTAL ACCOUNT 588	208	7	1	2,093	3	0
	589-RENTS						
115	DEMAND	0	0	0	30	0	0
116	CUSTOMER	8	0	0	55	0	0
117	TOTAL ACCOUNT 589	8	0	0	85	0	0
118	TOTAL OPERATION	1,420	46	6	14,279	19	0
	MAINTENANCE						
119	591-STRUCTURES	0	0	0	1	0	0
120	592-STATION EQUIPMENT	1	3	0	1,620	46	0

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
121	593-OVHD LINES - MISC REVS	(108)	0	(108)	0	0	0	0
	593-OVERHEAD LINES							
122	DEMAND	5,055	3,060	207	1,145	445	123	0
123	CUSTOMER	5,247	4,530	370	205	4	0	0
124	SUBTOTAL OVERHEAD LINES	10,302	7,590	577	1,350	449	123	0
125	TOTAL ACCOUNT 593	10,194	7,590	469	1,350	449	123	0
	594-UNDERGROUND LINES							
126	DEMAND	250	155	10	58	20	4	0
127	CUSTOMER	1,880	1,622	133	73	1	0	0
128	TOTAL ACCOUNT 594	2,130	1,777	143	131	21	4	0
	595-LINE TRANSFORMERS							
129	DEMAND	472	300	20	112	30	2	0
130	CUSTOMER	310	269	22	12	0	0	0
131	TOTAL ACCOUNT 595	782	569	42	124	30	2	0
132	596-STREET LIGHTING	790	0	0	0	0	0	0
133	597-METERS	118	79	11	27	1	0	0
134	SUBTOTAL	15,681	10,911	723	1,959	711	216	39
135	DEMAND	7,444	4,411	295	1,642	705	216	39
136	CUSTOMER	8,237	6,500	428	317	6	0	0
	590-SUPERVISION							
137	DEMAND	1,247	739	49	275	118	36	7
138	CUSTOMER	1,379	1,088	72	53	1	0	0
139	TOTAL ACCOUNT 590	2,626	1,827	121	328	119	36	7
	598-MISCELLANEOUS							
140	DEMAND	210	127	8	46	20	5	1
141	CUSTOMER	233	184	12	9	0	0	0
142	TOTAL ACCOUNT 598	443	311	20	55	20	5	1

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
121	593-OVHD LINES - MISC REVS	0	0	0	(108)	0	0
	593-OVERHEAD LINES						
122	DEMAND	58	9	8	5,055	0	0
123	CUSTOMER	80	55	3	5,247	0	0
124	SUBTOTAL OVERHEAD LINES	138	64	11	10,302	0	0
125	TOTAL ACCOUNT 593	138	64	11	10,194	0	0
	594-UNDERGROUND LINES						
126	DEMAND	3	0	0	250	0	0
127	CUSTOMER	29	20	2	1,880	0	0
128	TOTAL ACCOUNT 594	32	20	2	2,130	0	0
	595-LINE TRANSFORMERS						
129	DEMAND	6	1	1	472	0	0
130	CUSTOMER	4	3	0	310	0	0
131	TOTAL ACCOUNT 595	10	4	1	782	0	0
132	596-STREET LIGHTING	790	0	0	790	0	0
133	597-METERS	0	0	0	118	0	0
134	SUBTOTAL	971	91	14	15,635	46	0
135	DEMAND	68	13	9	7,398	46	0
136	CUSTOMER	903	78	5	8,237	0	0
	590-SUPERVISION						
137	DEMAND	11	2	2	1,239	8	0
138	CUSTOMER	151	13	1	1,379	0	0
139	TOTAL ACCOUNT 590	162	15	3	2,618	8	0
	598-MISCELLANEOUS						
140	DEMAND	2	0	0	209	1	0
141	CUSTOMER	26	2	0	233	0	0
142	TOTAL ACCOUNT 598	28	2	0	442	1	0

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
143	TOTAL MAINTENANCE	18,750	13,049	864	2,342	850	257	47
144	TOTAL DISTRIBUTION EXPENSE	33,048	22,649	1,621	4,176	1,326	334	110
145	TOTAL DEMAND	13,881	8,292	551	3,080	1,289	328	108
146	TOTAL CUSTOMER	19,167	14,357	1,070	1,096	37	6	2
147	CUSTOMER ACCOUNTS EXPENSE	15,118	13,011	1,021	716	12	3	3
	CUSTOMER ASSISTANCE EXPENSE							
148	907/911-SUPERVISION	2,430	2,113	203	112	2	0	0
	908/912-CUSTOMER ASSISTANCE							
149	RESIDENTIAL	4,663	4,663	0	0	0	0	0
150	COMMERCIAL	2,128	0	1,370	748	10	0	0
151	INDUSTRIAL	933	0	99	591	213	24	6
152	STREET LIGHTING	0	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	7,724	4,663	1,469	1,339	223	24	6
154	909/913-ADVERTISING	594	586	5	3	0	0	0
155	910-MISCELLANEOUS	182	159	15	8	0	0	0
156	ENERGY CONSERVATION	3,992	2,835	493	540	110	11	3
157	ECCR ADJUSTMENT	(3,992)	(2,835)	(493)	(540)	(110)	(11)	(3)
158	NET ENERGY COST CONSER.	0	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	10,930	7,521	1,692	1,462	225	24	6

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($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
143	TOTAL MAINTENANCE	1,161	108	17	18,695	55	0
144	TOTAL DISTRIBUTION EXPENSE	2,581	154	23	32,974	74	0
145	TOTAL DEMAND	115	27	17	13,807	74	0
146	TOTAL CUSTOMER	2,466	127	6	19,167	0	0
147	CUSTOMER ACCOUNTS EXPENSE	201	139	9	15,115	3	0
	CUSTOMER ASSISTANCE EXPENSE						
148	907/911-SUPERVISION	0	0	0	2,430	0	0
	908/912-CUSTOMER ASSISTANCE						
149	RESIDENTIAL	0	0	0	4,663	0	0
150	COMMERCIAL	0	0	0	2,128	0	0
151	INDUSTRIAL	0	0	0	933	0	0
152	STREET LIGHTING	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	0	0	0	7,724	0	0
154	909/913-ADVERTISING	0	0	0	594	0	0
155	910-MISCELLANEOUS	0	0	0	182	0	0
156	ENERGY CONSERVATION	0	0	0	3,992	0	0
157	ECCR ADJUSTMENT	0	0	0	(3,992)	0	0
158	NET ENERGY COST CONSER.	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	0	0	0	10,930	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	ADMIN. & GENERAL EXPENSE							
	924-PROPERTY INSURANCE							
160	PRODUCTION	1,016	404	27	152	118	22	19
	RETAIL JURISDICTION							
161	DEMAND		379	25	139	107	19	17
162	ENERGY		25	2	13	11	3	2
163	TRANSMISSION	812	435	28	159	121	20	19
164	DISTRIBUTION	2,419	1,622	126	313	111	34	11
165	DEMAND	1,137	667	45	247	109	34	10
166	CUSTOMER	1,282	955	81	66	2	0	1
167	CUSTOMER ACCOUNTS	26	23	2	1	0	0	0
168	CUSTOMER ASSISTANCE	22	16	3	3	0	0	0
169	CUSTOMER	22	16	3	3	0	0	0
170	ENERGY	0	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	4,295	2,500	186	628	350	76	49
172	DEMAND	2,908	1,481	98	545	337	73	46
173	CUSTOMER	1,330	994	86	70	2	0	1
174	ENERGY	57	25	2	13	11	3	2
	REG. COMM. EXP. & UNCOLL.							
175	STATE & FEDERAL	1,064	490	44	170	105	27	9
176	UNCOLLECTIBLE EXP.	1,543	871	79	302	186	47	16
177	TOTAL REG. COMM. & UNCOLL.	2,607	1,361	123	472	291	74	25
178	OTHER INDUSTRY DUES	294	136	8	65	55	16	10
179	MISC. A & G - OTHER REVS.	3	3	0	0	0	0	0
180	MISCELLANEOUS A & G	35,959	22,193	2,036	5,202	2,980	552	439
181	DEMAND	20,212	10,407	681	3,822	2,663	475	394
182	CUSTOMER	14,603	11,254	1,323	1,127	107	13	5
183	ENERGY	1,144	532	32	253	210	64	40

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	ADMIN. & GENERAL EXPENSE						
	924-PROPERTY INSURANCE						
160	PRODUCTION	1	1	0	744	36	236
	RETAIL JURISDICTION						
161	DEMAND	0	1	0	687		
162	ENERGY	1	0	0	57		
163	TRANSMISSION	1	1	0	784	28	0
164	DISTRIBUTION	175	12	2	2,406	13	0
165	DEMAND	9	2	1	1,124	13	0
166	CUSTOMER	166	10	1	1,282	0	0
167	CUSTOMER ACCOUNTS	0	0	0	26	0	0
168	CUSTOMER ASSISTANCE	0	0	0	22	0	0
169	CUSTOMER	0	0	0	22	0	0
170	ENERGY	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	177	14	2	3,982	77	236
172	DEMAND	10	4	1	2,595	77	236
173	CUSTOMER	166	10	1	1,330	0	0
174	ENERGY	1	0	0	57	0	0
	REG. COMM. EXP. & UNCOLL.						
175	STATE & FEDERAL	20	3	0	868	196	0
176	UNCOLLECTIBLE EXP.	36	5	1	1,543	0	0
177	TOTAL REG. COMM. & UNCOLL.	56	8	1	2,411	196	0
178	OTHER INDUSTRY DUES	3	1	0	294	0	0
179	MISC. A & G - OTHER REVS.	0	0	0	3	0	0
180	MISCELLANEOUS A & G	736	118	10	34,266	619	1,074
181	DEMAND	39	34	5	18,520	618	1,074
182	CUSTOMER	686	81	5	14,601	2	0
183	ENERGY	11	3	0	1,145	(1)	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
184	TOTAL MISCELLANEOUS A & G	35,962	22,196	2,036	5,202	2,980	552	439
185	DEMAND	20,212	10,407	681	3,822	2,663	475	394
186	CUSTOMER	14,606	11,257	1,323	1,127	107	13	5
187	ENERGY	1,144	532	32	253	210	64	40
188	TOTAL ADMIN. & GENERAL	43,158	26,193	2,353	6,367	3,676	718	523
189	TOTAL OPER. & MAINTENANCE	193,571	112,414	9,423	29,954	18,863	4,082	2,953
190	DEMAND	94,710	49,696	3,256	18,257	12,577	2,270	1,848
191	ENERGY	35,103	14,217	852	6,754	5,612	1,692	1,063
192	CUSTOMER	61,151	47,140	5,192	4,471	383	46	17
193	REVENUE	2,607	1,361	123	472	291	74	25

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
184	TOTAL MISCELLANEOUS A & G	736	118	10	34,269	619	1,074
185	DEMAND	39	34	5	18,520	618	1,074
186	CUSTOMER	686	81	5	14,604	2	0
187	ENERGY	11	3	0	1,145	(1)	0
188	TOTAL ADMIN. & GENERAL	972	141	13	40,956	892	1,310
189	TOTAL OPER. & MAINTENANCE	4,062	611	57	182,419	3,935	7,217
190	DEMAND	200	159	23	88,286	2,741	3,683
191	ENERGY	287	87	12	30,576	993	3,534
192	CUSTOMER	3,519	357	21	61,146	5	0
193	REVENUE	56	8	1	2,411	196	0

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Line No.	Ftnt Label	Description
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	(A)	
12	(A)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
16	(A)	
17	(A)	
18	(A)	
19	(B)	
21	(A)	
22	(B)	
24	(A)	
25	(B)	
29	(D)	Allocated per Level 1 Demand Allocator.
30	(E)	Allocated per Level 1 Energy Allocator.
31	(E)	
33	(D)	
34	(E)	
36	(D)	
37	(E)	
40	(D)	
41	(D)	
42	(E)	
44	(D)	
45	(E)	
47	(D)	
48	(E)	
56	(A)	
57	(B)	
58	(B)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Line No.	Ftnt Label	Description
61	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
62	(E)	
64	(A)	
65	(B)	
73	(C)	
74	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
75	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
76	(I)	Allocated per Transmission Account 358 Gross Plant.
77	(A)	
79	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
80	(J)	
81	(J)	
83	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
84	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
85	(H)	
87	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
88	(M)	
91	(N)	Allocated per Level 3 Demand Allocator.
92	(O)	Allocated per Distribution Substations Gross Plant.
93	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
94	(P)	
96	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
97	(Q)	
99	(R)	Allocated per Distribution Account 373 Gross Plant.
100	(S)	Allocated per Distribution Account 370 Gross Plant.
101	(T)	Per analysis of information provided by Gulf Power Company.
103	(U)	Allocated per Distribution Account 369 Gross Plant.
104	(T)	
109	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
110	(V)	
112	(V)	
113	(V)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Line No.	Ftnt Label	Description
115	(V)	
116	(V)	
119	(W)	Allocated per Distribution Account 361 Gross Plant.
120	(X)	Allocated per Distribution Account 362 Gross Plant.
121	(T)	
122	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
123	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
126	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
127	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AC)	Allocated per Distribution Account 368 Gross Plant.
130	(AC)	
132	(R)	
133	(S)	
137	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
138	(AD)	
140	(AD)	
141	(AD)	
147	(AE)	Direct assignment to rate provided by Gulf Power Company.
148	(AF)	Assigned to customer class. Allocated within class per Average Number of Customers by rate.
149	(AG)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
150	(AG)	
151	(AG)	
152	(AG)	
154	(AG)	
155	(AG)	
156	(AG)	
157	(AG)	

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Line No.	Ftnt Label	Description
160	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
161	(D)	
162	(E)	
163	(AJ)	Allocated per Transmission Gross Plant; UPS directly assigned.
164	(AJ)	Allocated per corresponding Distribution Gross Plant.
165	(AJ)	
166	(AJ)	
167	(AK)	Allocated per Customer Accounts O & M Expense.
168	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
169	(AL)	
170	(AL)	
175	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
176	(AN)	Allocated per Retail Revenue from Sales.
178	(AO)	Allocated per Retail MWH Sales.
179	(T)	
183	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
184	(AP)	
185	(AP)	
186	(AP)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION	46,336	22,234	1,440	8,299	6,414	1,153	1,025
	RETAIL JURISDICTION							
2	DEMAND		20,777	1,353	7,607	5,839	981	916
3	ENERGY		1,457	87	692	575	172	109
	TRANSMISSION							
4	350-EASEMENTS	222	119	8	43	33	6	5
5	352-STRUCTURES	109	56	4	20	15	3	2
6	353-STATION EQUIPMENT	1,902	968	63	354	266	43	43
7	354-TOWERS & FIXTURES	743	397	26	145	111	19	17
8	355-POLES & FIXTURES	1,353	722	47	264	203	34	32
9	356-OVERHEAD COND.	1,391	744	48	272	208	34	33
10	358-UNDERGROUND COND.	356	191	12	70	53	9	8
11	359-ROADS AND TRAILS	2	2	0	0	0	0	0
12	TOTAL TRANSMISSION	6,078	3,199	208	1,168	889	148	140
	DISTRIBUTION							
13	360-EASEMENTS	0	0	0	0	0	0	0
14	361-STRUCTURES	359	181	12	66	48	25	8
15	362-STATION EQUIPMENT	4,200	2,255	147	825	529	219	98
	364-POLES & FIXTURES							
16	COMMON	1,069	641	43	240	99	30	0
17	CUSTOMER	2,277	1,965	161	89	2	0	0
18	TOTAL ACCOUNT 364	3,346	2,606	204	329	101	30	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	55	76	2	40,698	1,510	4,127
	RETAIL JURISDICTION						
2	DEMAND	26	67	1	37,567		
3	ENERGY	29	9	1	3,131		
	TRANSMISSION						
4	350-EASEMENTS	0	0	0	214	8	0
5	352-STRUCTURES	0	0	0	100	3	6
6	353-STATION EQUIPMENT	1	3	0	1,741	59	102
7	354-TOWERS & FIXTURES	0	1	0	716	27	0
8	355-POLES & FIXTURES	1	2	0	1,305	48	0
9	356-OVERHEAD COND.	1	2	0	1,342	49	0
10	358-UNDERGROUND COND.	0	1	0	344	12	0
11	359-ROADS AND TRAILS	0	0	0	2	0	0
12	TOTAL TRANSMISSION	3	9	0	5,764	206	108
	DISTRIBUTION						
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	0	1	0	341	18	0
15	362-STATION EQUIPMENT	3	7	0	4,083	117	0
	364-POLES & FIXTURES						
16	COMMON	12	2	2	1,069	0	0
17	CUSTOMER	35	24	1	2,277	0	0
18	TOTAL ACCOUNT 364	47	26	3	3,346	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	365-OVERHEAD COND.							
19	DEMAND	2,373	1,442	98	539	204	54	0
20	CUSTOMER	1,293	1,116	91	51	1	0	0
21	TOTAL ACCOUNT 365	3,666	2,558	189	590	205	54	0
	366-UNDG. CONDUIT							
22	COMMON	8	5	0	2	1	0	0
23	CUSTOMER	36	31	3	1	0	0	0
24	TOTAL ACCOUNT 366	44	36	3	3	1	0	0
	367-UNDERGROUND COND.							
25	COMMON	284	176	12	65	23	5	0
26	CUSTOMER	2,156	1,861	152	84	1	0	0
27	TOTAL ACCOUNT 367	2,440	2,037	164	149	24	5	0
	368-LINE TRANSFORMERS							
28	COMMON	3,356	2,138	145	794	215	11	0
29	CUSTOMER	2,206	1,907	155	86	1	0	0
30	TOTAL ACCOUNT 368	5,562	4,045	300	880	216	11	0
31	369-SERVICES	2,384	2,114	158	87	1	0	0
32	370-METERS	1,282	850	123	289	16	3	1
33	373-STREET LIGHTING	1,598	0	0	0	0	0	0
34	TOTAL DISTRIBUTION	24,881	16,682	1,300	3,218	1,141	347	107
35	DEMAND	11,649	6,838	457	2,531	1,119	344	106
36	CUSTOMER	13,232	9,844	843	687	22	3	1
37	GENERAL PLANT	6,622	4,116	378	965	553	102	81
38	DEMAND	3,701	1,930	126	709	494	88	73
39	CUSTOMER	2,709	2,088	246	209	20	2	1
40	ENERGY	212	98	6	47	39	12	7
41	TOTAL DEPR. EXPENSE	83,916	46,231	3,326	13,650	8,997	1,750	1,353
42	DEMAND	64,632	32,744	2,144	12,015	8,341	1,561	1,235
43	CUSTOMER	15,941	11,932	1,089	896	42	5	2
44	ENERGY	3,343	1,555	93	739	614	184	116

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
19	DEMAND	28	4	4	2,373	0	0
20	CUSTOMER	19	14	1	1,293	0	0
21	TOTAL ACCOUNT 365	47	18	5	3,666	0	0
	366-UNDG. CONDUIT						
22	COMMON	0	0	0	8	0	0
23	CUSTOMER	1	0	0	36	0	0
24	TOTAL ACCOUNT 366	1	0	0	44	0	0
	367-UNDERGROUND COND.						
25	COMMON	3	0	0	284	0	0
26	CUSTOMER	33	23	2	2,156	0	0
27	TOTAL ACCOUNT 367	36	23	2	2,440	0	0
	368-LINE TRANSFORMERS						
28	COMMON	41	6	6	3,356	0	0
29	CUSTOMER	33	23	1	2,206	0	0
30	TOTAL ACCOUNT 368	74	29	7	5,562	0	0
31	369-SERVICES	0	23	1	2,384	0	0
32	370-METERS	0	0	0	1,282	0	0
33	373-STREET LIGHTING	1,598	0	0	1,598	0	0
34	TOTAL DISTRIBUTION	1,806	127	18	24,746	135	0
35	DEMAND	87	20	12	11,514	135	0
36	CUSTOMER	1,719	107	6	13,232	0	0
37	GENERAL PLANT	137	22	2	6,356	115	151
38	DEMAND	8	6	1	3,435	115	151
39	CUSTOMER	127	15	1	2,709	0	0
40	ENERGY	2	1	0	212	0	0
41	TOTAL DEPR. EXPENSE	2,001	234	22	77,564	1,966	4,386
42	DEMAND	124	102	14	58,280	1,966	4,386
43	CUSTOMER	1,846	122	7	15,941	0	0
44	ENERGY	31	10	1	3,343	0	0

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE

Line No.	Ftnt Label	Description
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding 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; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
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 General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	REAL & PERSONAL PROPERTY							
1	PRODUCTION	12,796	6,467	419	2,413	1,865	335	298
	RETAIL JURISDICTION							
2	DEMAND		6,044	394	2,212	1,698	285	266
3	ENERGY		423	25	201	167	50	32
4	TRANSMISSION	1,785	947	62	347	264	43	42
5	DISTRIBUTION	6,449	4,321	336	835	297	91	28
6	DEMAND	3,030	1,778	119	659	291	89	28
7	CUSTOMER	3,419	2,543	217	176	6	2	0
8	CUSTOMER ACCOUNTS	181	156	12	9	0	0	0
9	CUSTOMER ASSISTANCE	153	106	24	20	3	0	0
10	CUSTOMER	153	106	24	20	3	0	0
11	ENERGY	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	21,364	11,997	853	3,624	2,429	469	368
13	DEMAND	16,701	8,769	575	3,218	2,253	417	336
14	CUSTOMER	3,753	2,805	253	205	9	2	0
15	ENERGY	910	423	25	201	167	50	32
	PAYROLL TAXES							
16	PRODUCTION	2,344	1,165	76	435	336	62	54
	RETAIL JURISDICTION							
17	DEMAND		1,090	71	399	306	52	48
18	ENERGY		75	5	36	30	10	6
19	TRANSMISSION	211	114	7	41	31	5	5
20	DISTRIBUTION	1,253	859	61	158	50	13	4
21	DEMAND	526	313	21	117	49	13	4
22	CUSTOMER	727	546	40	41	1	0	0
23	CUSTOMER ACCOUNTS	807	694	55	38	1	0	0
24	CUSTOMER ASSISTANCE	683	474	102	91	15	1	0
25	CUSTOMER	578	399	89	77	12	1	0
26	ENERGY	105	75	13	14	3	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	5,298	3,306	301	763	433	81	63
28	DEMAND	2,917	1,517	99	557	386	70	57
29	CUSTOMER	2,112	1,639	184	156	14	1	0
30	ENERGY	269	150	18	50	33	10	6

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	REAL & PERSONAL PROPERTY						
1	PRODUCTION	17	22	0	11,836	439	521
	RETAIL JURISDICTION						
2	DEMAND	8	19	0	10,926		
3	ENERGY	9	3	0	910		
4	TRANSMISSION	1	3	0	1,709	62	14
5	DISTRIBUTION	468	33	5	6,414	35	0
6	DEMAND	23	5	3	2,995	35	0
7	CUSTOMER	445	28	2	3,419	0	0
8	CUSTOMER ACCOUNTS	2	2	0	181	0	0
9	CUSTOMER ASSISTANCE	0	0	0	153	0	0
10	CUSTOMER	0	0	0	153	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	488	60	5	20,293	536	535
13	DEMAND	32	27	3	15,630	536	535
14	CUSTOMER	447	30	2	3,753	0	0
15	ENERGY	9	3	0	910	0	0
	PAYROLL TAXES						
16	PRODUCTION	3	4	0	2,135	79	130
	RETAIL JURISDICTION						
17	DEMAND	1	4	0	1,971		
18	ENERGY	2	0	0	164		
19	TRANSMISSION	0	0	0	203	8	0
20	DISTRIBUTION	98	6	1	1,250	3	0
21	DEMAND	4	1	1	523	3	0
22	CUSTOMER	94	5	0	727	0	0
23	CUSTOMER ACCOUNTS	11	7	1	807	0	0
24	CUSTOMER ASSISTANCE	0	0	0	683	0	0
25	CUSTOMER	0	0	0	578	0	0
26	ENERGY	0	0	0	105	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	112	17	2	5,078	90	130
28	DEMAND	5	5	1	2,697	90	130
29	CUSTOMER	105	12	1	2,112	0	0
30	ENERGY	2	0	0	269	0	0

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
31	ECCR PAYROLL ADJUSTMENT	(107)	(76)	(13)	(15)	(3)	0	0
32	NET ELEC. PAYROLL TAXES	5,191	3,230	288	748	430	81	63
33	DEMAND	2,917	1,517	99	557	386	70	57
34	CUSTOMER	2,112	1,639	184	156	14	1	0
35	ENERGY	162	74	5	35	30	10	6
	REVENUE TAXES							
36	GROSS RECEIPTS TAX	11,110	6,270	567	2,174	1,339	344	114
37	FLA REG. COMM. ASSESSMENT	262	148	13	51	32	8	3
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	11,372	6,418	580	2,225	1,371	352	117
	OTHER TAXES							
41	MISS. STATE FRAN. TAX	168	90	6	33	25	4	4
42	FRANCHISE FEE	18,446	10,412	941	3,609	2,223	571	189
43	MISCELLANEOUS TAXES	174	110	10	26	15	3	2
44	DEMAND	95	52	3	19	13	3	2
45	CUSTOMER	73	54	7	6	1	0	0
46	ENERGY	6	4	0	1	1	0	0
47	TOTAL OTHER TAXES	18,788	10,612	957	3,668	2,263	578	195
48	FRANCHISE FEE ADJUSTMENT	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
49	TOTAL TAXES OTHER THAN INC.	38,269	21,845	1,737	6,656	4,270	909	554
50	DEMAND	19,881	10,428	683	3,827	2,677	494	399
51	CUSTOMER	5,938	4,498	444	367	24	3	0
52	ENERGY	1,078	501	30	237	198	60	38
53	REVENUE RELATED	11,372	6,418	580	2,225	1,371	352	117

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
($000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
31	ECCR PAYROLL ADJUSTMENT	0	0	0	(107)	0	0
32	NET ELEC. PAYROLL TAXES	112	17	2	4,971	90	130
33	DEMAND	5	5	1	2,697	90	130
34	CUSTOMER	105	12	1	2,112	0	0
35	ENERGY	2	0	0	162	0	0
	REVENUE TAXES						
36	GROSS RECEIPTS TAX	261	35	6	11,110	0	0
37	FLA REG. COMM. ASSESSMENT	6	1	0	262	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	267	36	6	11,372	0	0
	OTHER TAXES						
41	MISS. STATE FRAN. TAX	0	0	0	162	6	0
42	FRANCHISE FEE	433	58	10	18,446	0	0
43	MISCELLANEOUS TAXES	4	1	0	171	3	0
44	DEMAND	0	0	0	92	3	0
45	CUSTOMER	4	1	0	73	0	0
46	ENERGY	0	0	0	6	0	0
47	TOTAL OTHER TAXES	437	59	10	18,779	9	0
48	FRANCHISE FEE ADJUSTMENT	(433)	(58)	(10)	(18,446)	0	0
49	TOTAL TAXES OTHER THAN INC.	871	114	13	36,969	635	665
50	DEMAND	37	32	4	18,581	635	665
51	CUSTOMER	556	43	3	5,938	0	0
52	ENERGY	11	3	0	1,078	0	0
53	REVENUE RELATED	267	36	6	11,372	0	0

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Line No.	Ftnt Label	Description
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1Energy 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)	
25	(H)	
26	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
31	(I)	
36	(J)	Allocated per Retail Revenue from Sales.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	ENERGY - LEVEL 1	11,325,851	5,093,294	305,315	2,419,117	2,009,945	604,992	380,166
2	%	1.000000	0.4497052	0.0269574	0.2135925	0.1774654	0.0534169	0.0335662
3	MWH SALES	10,642,060	4,757,268	285,173	2,259,821	1,908,052	578,948	364,420
4	%	1.000000	0.4470251	0.0267968	0.2123481	0.1792934	0.0544019	0.0342434
	CP DEMAND							
5	LEVELS 1 & 2	1,910,667	1,018,903	66,360	373,038	286,366	48,135	44,905
6	%	1.000000	0.5332708	0.0347313	0.1952397	0.1498776	0.0251928	0.0235023
7	LEVEL 3	1,653,173	990,726	64,525	362,718	172,415	14,626	43,663
8	%	1.000000	0.5992876	0.0390310	0.2194072	0.1042933	0.0088472	0.0264116
	NCP DEMAND							
9	LEVEL 4	2,160,571	1,294,992	87,589	485,119	199,890	61,115	0
10	%	1.000000	0.5993749	0.0405397	0.2245327	0.0925172	0.0282865	0.0000000
11	LEVEL 5	1,984,235	1,274,366	86,181	472,658	119,801	0	0
12	%	1.000000	0.6422455	0.0434329	0.2382067	0.0603765	0.0000000	0.0000000
	AVERAGE NO. OF CUSTOMERS							
13	LEVEL 4 and BELOW	385,424	332,790	27,193	15,038	265	4	0
14	%	1.000000	0.8634387	0.0705535	0.0390168	0.0006877	0.0000104	0.0000000
15	LEVEL 5	385,340	332,790	27,191	15,000	226	0	0
16	%	1.000000	0.8636269	0.0705637	0.0389267	0.0005866	0.0000000	0.0000000
17	TOTAL	385,449	332,790	27,193	15,039	279	10	2
18	%	1.000000	0.8633827	0.0705489	0.0390168	0.0007239	0.0000259	0.0000052

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	ENERGY - LEVEL 1	102,367	31,542	4,419	10,951,157	374,694	0
2	%	0.0090383	0.0027850	0.0003902	0.9669169	0.0330831	0.0000000
3	MWH SALES	95,614	29,462	4,127	10,282,885	359,175	0
4	%	0.0089845	0.0027684	0.0003878	0.9662495	0.0337505	0.0000000
	CP DEMAND						
5	LEVELS 1 & 2	1,296	3,277	56	1,842,336	68,331	0
6	%	0.0006783	0.0017151	0.0000293	0.9642371	0.0357629	0.0000000
7	LEVEL 3	1,260	3,186	54	1,653,173	0	0
8	%	0.0007622	0.0019272	0.0000327	1.0000000	0.0000000	0.0000000
	NCP DEMAND						
9	LEVEL 4	24,691	3,603	3,572	2,160,571	0	0
10	%	0.0114280	0.0016676	0.0016533	1.0000000	0.0000000	0.0000000
11	LEVEL 5	24,298	3,546	3,385	1,984,235	0	0
12	%	0.0122455	0.0017871	0.0017059	1.0000000	0.0000000	0.0000000
	AVERAGE NO. OF CUSTOMERS						
13	LEVEL 4 and BELOW	5,854	4,038	242	385,424	0	0
14	%	0.0151885	0.0104768	0.0006279	1.0000000	0.0000000	0.0000000
15	LEVEL 5	5,854	4,038	241	385,340	0	0
16	%	0.0151918	0.0104791	0.0006254	1.0000000	0.0000000	0.0000000
17	TOTAL	5,854	4,038	242	385,447	2	0
18	%	0.0151875	0.0104761	0.0006278	0.9999948	0.0000052	0.0000000

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	SALARIES AND WAGES							
19	PRODUCTION	22,736	11,972	776	4,471	3,456	623	552
	RETAIL JURISDICTION							
20	12/13 DEMAND RELATED		11,191	729	4,098	3,146	529	493
21	1/13 ENERGY RELATED		781	47	373	310	94	59
22	%	1.000000	0.5265658	0.0341309	0.1966485	0.1520056	0.0274015	0.0242787
23	TRANSMISSION	2,052	1,097	72	402	306	51	48
24	%	1.000000	0.5346004	0.0350877	0.1959064	0.1491228	0.0248538	0.0233918
	DISTRIBUTION							
25	DEMAND	5,109	3,053	203	1,134	474	120	40
26	CUSTOMER	7,055	5,284	394	403	14	2	1
27	TOTAL DISTRIBUTION	12,164	8,337	597	1,537	488	122	41
28	%	1.000000	0.6853831	0.0490793	0.1263565	0.0401184	0.0100296	0.0033706
29	CUSTOMER ACCOUNTS	7,832	6,739	529	371	6	2	2
30	%	1.000000	0.8604443	0.0675434	0.0473698	0.0007661	0.0002554	0.0002554
	CUSTOMER ASSISTANCE							
31	CUSTOMER	6,640	4,568	1,028	888	137	15	4
32	ENERGY	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	6,640	4,568	1,028	888	137	15	4
34	%	1.000000	0.6879518	0.1548193	0.1337349	0.0206325	0.0022590	0.0006024
	SUBTOTAL SALARIES & WAGES							
35	DEMAND	28,211	15,341	1,004	5,634	3,926	700	581
36	CUSTOMER	21,527	16,591	1,951	1,662	157	19	7
37	ENERGY	1,686	781	47	373	310	94	59
38	SUBTOTAL SALARIES & WAGES	51,424	32,713	3,002	7,669	4,393	813	647
39	%	1.000000	0.6361427	0.0583774	0.1491327	0.0854270	0.0158097	0.0125817
40	ADMINISTRATIVE & GENERAL	10,428	6,634	609	1,555	891	165	131
41	%	1.015823	0.6361718	0.0584005	0.1491178	0.0854430	0.0158228	0.0125623
42	TOTAL SALARIES & WAGES	61,852	39,347	3,611	9,224	5,284	978	778
43	%	1.015812	0.6361476	0.0583813	0.1491302	0.0854297	0.0158119	0.0125784

GULF POWER COMPANY
12 MONTHS ENDING MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	SALARIES AND WAGES						
19	PRODUCTION	30	41	2	21,923	813	0
	RETAIL JURISDICTION						
20	12/13 DEMAND RELATED	14	36	1	20,237		
21	1/13 ENERGY RELATED	16	5	1	1,686		
22	%	0.0013195	0.0018033	0.0000880	0.9642417	0.0357582	0.0000000
23	TRANSMISSION	1	4	0	1,981	71	0
24	%	0.0004873	0.0019493	0.0000000	0.9653995	0.034600	0.0000000
	DISTRIBUTION						
25	DEMAND	42	10	6	5,082	27	0
26	CUSTOMER	908	47	2	7,055	0	0
27	TOTAL DISTRIBUTION	950	57	8	12,137	27	0
28	%	0.0780993	0.0046860	0.0006577	0.9977803	0.0022197	0.0000000
29	CUSTOMER ACCOUNTS	104	72	5	7,830	2	0
30	%	0.0132789	0.0091931	0.0006384	0.9997448	0.0002554	0.0000000
	CUSTOMER ASSISTANCE						
31	CUSTOMER	0	0	0	6,640	0	0
32	ENERGY	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	0	0	0	6,640	0	0
34	%	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES						
35	DEMAND	57	50	7	27,300	911	0
36	CUSTOMER	1,012	119	7	21,525	2	0
37	ENERGY	16	5	1	1,686	0	0
38	SUBTOTAL SALARIES & WAGES	1,085	174	15	50,511	913	0
39	%	0.0210991	0.0033836	0.0002917	0.9822456	0.0177544	0.0000000
40	ADMINISTRATIVE & GENERAL	220	35	3	10,243	185	0
41	%	0.0210970	0.0033563	0.0002877	0.9980819	0.0177407	0.0000000
42	TOTAL SALARIES & WAGES	1,305	209	18	60,754	1,098	0
43	%	0.0210988	0.0033790	0.0002910	0.9980599	0.0177520	0.0000000

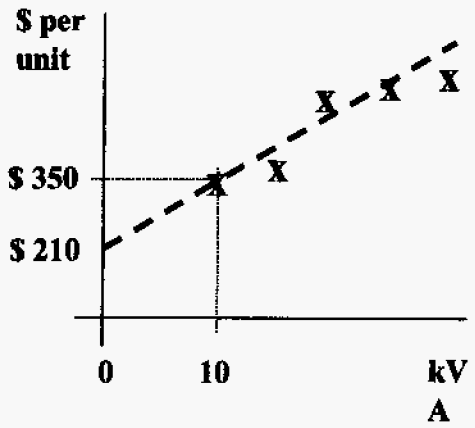
GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

Line No.	Ftnt Label	Description
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincedent peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincedent peak demand at Level 3
8	(B)	
9	(F)	Non-coincedent peak demand at Level 4.
10	(B)	
11	(G)	Non-coincedent peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common 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; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	

Minimum Distribution System

MINIMUM DISTRIBUTION SYSTEM METHODOLOGY
Schedule 6.1

The Zero-Intercept method is based on a regression analysis of equipment costs for several sizes in order to determine the zero capacity unit cost.



TOTAL NUMBER OF ALL TRANSFORMERS	74,000		
TOTAL BOOK COST OF ALL TRANSFORMERS	**$44,000,000**		
ZERO INTERCEPT UNIT COST = $210			**MIMINUM SIZE**
CUSTOMER COMPONENT = $210 x 74,000 =	**$15,540,000**	**35.3%**	**58.9%**
DEMAND COMPONENT = $44,000,000 - $15,540,000 =	**$28,460,000**	**64.7%**	**41.1%**

MINIMUM DISTRIBUTION SYSTEM METHODOLOGY
Schedule 6.2

To quantify the minimum distribution system, some utilities use a Minimum Size methodology.

For example, suppose that a 10 kVA line transformer represents the smallest size transformer that is normally carried in inventory. Then the unit installed cost of a 10 kVa transformer would be used as the basis for the customer component of transformers:

TOTAL NUMBER OF ALL TRANSFORMERS	74,000	
TOTAL BOOK COST OF ALL TRANSFORMERS	**$44,000,000**	
ZERO INTERCEPT UNIT COST = $350		
CUSTOMER COMPONENT = $350 x 74,000 =	**$25,900,000**	**58.9%**
DEMAND COMPONENT = $44,000,000 - $25,900,000 =	**$18,100,000**	**41.1%**

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
MINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 364 - POLES, TOWERS AND FIXTURES (MASS ACCOUNT)
SCHEDULE 6.3

	12-31-00 TOTAL ALL COSTS	PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT	PRIMARY LEVEL 4 DEMAND-RELATED COMPONENT	NOTES
1. POLES AND TOWERS	49,020,817.32	49,020,817.32	0.00	(A)
2. PRIMARY OVERHEAD CONDUCTORS (FROM ACCOUNT 365)	59,983,598.30	11,372,890.24	48,610,708.06	(B)
3. FIXTURE SETS	31,926,020.87	6,053,173.56	25,872,847.31	(C)
4. TOTAL ACCOUNT 364	80,946,838.19	55,073,990.88	25,872,847.31	
5. PERCENTAGES	100.00%	68.04%	31.96%	

NOTES:

(A) ASSIGNED TO PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT.

(B) FROM ANALYSIS OF ACCOUNT 365 PRIMARY LEVEL 4 PORTION OF TOTAL ALL OVERHEAD WIRE, LINE 4.

(C) ALLOCATED TO COMPONENT PER PRIMARY OVERHEAD CONDUCTORS (LINE 2).

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
MINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 365 - OVERHEAD CONDUCTORS AND DEVICES (CURRENT REPLACEMENT COST BASIS)
SCHEDULE 6.4

	12-31-00 TOTAL ALL COSTS	PRIMARY LEVEL 4 — 12-31-00 TOTAL LEVEL 4 COSTS	PRIMARY LEVEL 4 — CUSTOMER-RELATED COMPONENT	PRIMARY LEVEL 4 — DEMAND-RELATED COMPONENT	SECONDARY LEVEL 5-A — 12-31-00 TOTAL LEVEL 5-A COSTS	SECONDARY LEVEL 5-A — CUSTOMER-RELATED COMPONENT	SECONDARY LEVEL 5-A — DEMAND-RELATED COMPONENT	NOTES
ALL OVERHEAD WIRE, EXCLUDING N-PLEX SECONDARY CABLE								
1. UNIT COST ($ / FT) OF ZERO-INTERCEPT OF BARE ALUMINUM			0.20551			0.20551		(A)
2. TOTAL FEET FOR MINIMUM DISTRIBUTION			58,206,720			58,206,720		(B)
3. REPLACEMENT COSTS	63,087,468.00	63,087,468.00	11,962,063.03	51,125,404.97	63,087,468.00	11,962,063.03	51,125,404.97	(C)
4. TOTAL ALL OVERHEAD WIRE	68,202,336.03	59,983,598.30	11,372,890.24	48,610,708.06	8,218,737.73	1,558,272.67	6,660,465.06	(D)
SECONDARY CABLE ("N-PLEX")								
5. REPLACEMENT COSTS	10,857,030.00				10,857,030.00	7,278,150.00	3,578,880.00	(E)
6. TOTAL SECONDARY CABLE	16,889,531.77	0.00	0.00	0.00	16,889,531.77	11,322,742.10	5,566,789.67	(F)
7. AERIAL CABLE	77,398.61	77,398.61	14,674.78	62,723.83	0.00	0.00	0.00	(G)
8. SWITCHES, RECLOSURES AND SECTIONALIZERS	8,903,994.80	8,903,994.80	8,903,994.80	0.00	0.00	0.00	0.00	(H)
9. TOTAL ACCOUNT 365	94,073,261.21	68,964,991.71	20,291,559.82	48,673,431.89	25,108,269.50	12,881,014.77	12,227,254.73	
10. PERCENTAGES		73.31%	21.57%	51.74%	26.69%	13.69%	13.00%	

NOTES:

(A) FROM REGRESSION ANALYSIS OF BARE ALUMINUM WIRE SIZES WITH CURRENT PRICES IN THE JETS SYSTEM.

(B) FOR EACH VOLTAGE LEVEL, MINIMUM LENGTH IS THAT FOR A THEORETICAL RECONSTRUCTION OF THE PRIMARY DISTRIBUTION SYSTEM BY A SINGLE CONDUCTOR PLUS A NEUTRAL USING "ZERO SIZE" WIRE.

(C) TOTAL AMOUNT IS THAT FOR A THEORETICAL TOTAL RECONSTRUCTION OF THE PRIMARY DISTRIBUTION SYSTEM USING SIZES AND CURRENT PRICES IN THE JETS SYSTEM FOR BOTH PRIMARY AND SECONDARY VOLTAGE LEVELS OF THE FOLLOWING TYPES OF OVERHEAD WIRE: BARE ALUMINUM, COVERED ALUMINUM, BARE COPPER, AND COVERED COPPER. CUSTOMER COMPONENT FOR EACH VOLTAGE LEVEL EQUALS PRIMARY MINIMUM LENGTH TIMES UNIT COST OF ZERO INTERCEPT. DEMAND COMPONENT IS THE REMAINDER.

(D) TOTAL AMOUNT IS FROM GULF'S DISTRIBUTION INVENTORY. TOTAL ALLOCATED TO VOLTAGE LEVEL PER ESTIMATED PERCENTAGES IN EACH LEVEL. WITHIN VOLTAGE LEVEL, ALLOCATED TO COMPONENT PER RESPECTIVE PERCENTAGES IN REPLACEMENT COSTS (LINE 3).

(E) TOTAL AMOUNT IS THAT FOR A THEORETICAL TOTAL RECONSTRUCTION OF THE N-PLEX PORTION OF THE DISTRIBUTION SYSTEM USING TRIPLEX AND QUADRUPLEX SIZES AND CU IN THE JETS SYSTEM PLUS BOOK COST OF DUPLEX SECONDARY. APPLIES TO SECONDARY ONLY. CUSTOMER COMPONENT EQUALS MINIMUM LENGTH OF TRIPLEX AND QUADRUPL TIMES UNIT COST OF #4 ALUMINUM TRIPLEX, PLUS BOOK COST OF DUPLEX SECONDARY. DEMAND COMPONENT IS THE REMAINDER.

(F) TOTAL AMOUNT IS FROM GULF'S DISTRIBUTION INVENTORY, ALLOCATED TO COMPONENT PER RESPECTIVE PERCENTAGES IN REPLACEMENT COSTS (LINE 5).

(G) ASSIGNED TO PRIMARY LEVEL 4 AND ALLOCATED TO COMPONENT PER PRIMARY PORTION OF TOTAL ALL OVERHEAD WIRE (LINE 4).

(H) ASSIGNED TO PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT.

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
MINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 366 - UNDERGROUND CONDUIT (MASS ACCOUNT)
SCHEDULE 6.5

	12-31-00 TOTAL ALL COSTS	PRIMARY LEVEL 4 — 12-31-00 TOTAL LEVEL 4 COSTS	PRIMARY LEVEL 4 — CUSTOMER-RELATED COMPONENT	PRIMARY LEVEL 4 — DEMAND-RELATED COMPONENT	SECONDARY LEVEL 5-A — 12-31-00 TOTAL LEVEL 5-A COSTS	SECONDARY LEVEL 5-A — CUSTOMER-RELATED COMPONENT	SECONDARY LEVEL 5-A — DEMAND-RELATED COMPONENT	TRANSFORMERS LEVEL 5 — 12-31-00 TOTAL LEVEL 5 COSTS	TRANSFORMERS LEVEL 5 — CUSTOMER-RELATED COMPONENT	TRANSFORMERS LEVEL 5 — DEMAND-RELATED COMPONENT	NOTES
DUCT LINES											
1. TOTAL UNDERGROUND CABLE (FROM ACCT 367)	47,647,859.63	33,644,446.62	29,808,979.71	3,835,466.91	14,003,413.01	12,154,962.49	1,848,450.52	0.00	0.00	0.00	(A)
2. TOTAL DUCT LINES	870,445.99	614,621.28	544,554.45	70,066.83	255,823.81	222,055.07	33,768.74	0.00	0.00	0.00	(B)
3. MANHOLES, SPLICING CHAMBERS AND SUMP PUMPS	205,007.11	144,755.52	128,253.39	16,502.13	60,251.59	52,298.38	7,953.21	0.00	0.00	0.00	(C)
TRANSFORMER VAULTS											
4. VAULT TRANSFORMERS (FROM ACCT 368)	327,890.59	0.00	0.00	0.00	0.00	0.00	0.00	327,890.59	105,580.77	222,309.82	(D)
5. TOTAL TRANSFOMER VAULTS	135,413.17	0.00	0.00	0.00	0.00	0.00	0.00	135,413.17	43,603.04	91,810.13	(E)
6. TOTAL ACCT 366	1,210,865.37	759,376.80	672,807.84	86,568.96	316,075.40	274,353.45	41,721.95	135,413.17	43,603.04	91,810.13	
7. PERCENTAGES		62.72%	55.57%	7.15%	26.10%	22.66%	3.44%	11.18%	3.60%	7.58%	

NOTES:
(A) FROM ANALYSIS OF ACCOUNT 367 TOTAL PRIMARY CABLE AND TOTAL SECONDARY CABLE, LINES 4 AND 8.
(B) ASSIGNED TO PRIMARY LEVEL 4 AND SECONDARY LEVEL 5-A. ALLOCATED TO COMPONENT PER TOTAL UNDERGROUND CABLE (LINE 1).
(C) ASSIGNED TO PRIMARY LEVEL 4 AND SECONDARY LEVEL 5-A. ALLOCATED TO COMPONENT PER TOTAL UNDERGROUND CABLE (LINE 1).
(D) FROM ANALYSIS OF ACCOUNT 368 VAULT TRANSFORMERS, LINE 9.
(E) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER VAULT TRANSFORMERS (LINE 4).
(B) ASSIGNED TO PRIMARY LEVEL 4 AND SECONDARY LEVEL 5-A. ALLOCATED TO COMPONENT PER TOTAL UNDERGROUND CABLE (LINE 1).
(C) ASSIGNED TO PRIMARY LEVEL 4 AND SECONDARY LEVEL 5-A. ALLOCATED TO COMPONENT PER TOTAL UNDERGROUND CABLE (LINE 1).
(D) FROM ANALYSIS OF ACCOUNT 368 VAULT TRANSFORMERS, LINE 9.
(E) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER VAULT TRANSFORMERS (LINE 4).

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
MINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 367 - UNDERGROUND CONDUCTORS (CURRENT REPLACEMENT COST BASIS)
SCHEDULE 6.6

	12-31-00 TOTAL ALL COSTS	PRIMARY LEVEL 4 — 12-31-00 TOTAL LEVEL 4 COSTS	PRIMARY LEVEL 4 — CUSTOMER-RELATED COMPONENT	PRIMARY LEVEL 4 — DEMAND-RELATED COMPONENT	SECONDARY LEVEL 5-A — 12-31-00 TOTAL LEVEL 5-A COSTS	SECONDARY LEVEL 5-A — CUSTOMER-RELATED COMPONENT	SECONDARY LEVEL 5-A — DEMAND-RELATED COMPONENT	NOTES
PRIMARY CABLE								
1. UNIT COST OF RUC 3101 AVERAGE UNIT COST ($/FT)			2.59135					(A)
2. MINIMUM LENGTH (CABLE INCLUDES NEUTRAL)			11,497,666					(B)
3. REPLACEMENT COSTS	33,612,562.00	33,612,562.00	29,794,476.79	3,818,085.21				(C)
4. TOTAL PRIMARY CABLE (5KV-25KV)	33,644,446.62	33,644,446.62	29,808,979.71	3,835,466.91	0.00	0.00	0.00	(D)
SECONDARY CABLE								
5. UNIT COST OF RUC 1651 AVERAGE UNIT COST ($/FT)						2.26973		(E)
6. MINIMUM LENGTH (CABLE INCLUDES NEUTRAL)						5,354,845		(F)
7. REPLACEMENT COSTS	13,998,413.00				13,998,413.00	12,154,052.34	1,844,360.66	(G)
8. TOTAL SECONDARY CABLE (LESS THAN 5KV)	14,003,413.01	0.00	0.00	0.00	14,003,413.01	12,154,962.49	1,848,450.52	(H)
9. SWITCHGEAR	1,768,262.27	1,768,262.27	1,768,262.27	0.00	0.00	0.00	0.00	(I)
10. JUNCTION BOXES	8,128.52	8,128.52	7,201.87	926.65	0.00	0.00	0.00	(J)
11. PEDESTALS	4,286,951.81	0.00	0.00	0.00	4,286,951.81	3,721,074.17	565,877.64	(K)
12. TOTAL ACCOUNT 367	53,711,202.23	35,420,837.41	31,584,443.85	3,836,393.56	18,290,364.82	15,876,036.66	2,414,328.16	
13. PERCENTAGES		65.95%	58.80%	7.15%	34.05%	29.55%	4.50%	

NOTES:
(A) SMALLEST STANDARD PRIMARY CABLE IN GULF'S DISTRIBUTION INVENTORY.
(B) MINIMUM LENGTH DETERMINED BY RECONSTRUCTING UNDERGROUND DISTRIBUTION USING CABLE AS IN NOTE (A) ABOVE.
(C) TOTAL DETERMINED BY RECONSTRUCTING UNDERGROUND DISTRIBUTION USING CABLE AS IN NOTE (A) ABOVE.
CUSTOMER COMPONENT EQUALS MINIMUM FEET TIMES UNIT COST OF RUC 3101 (LINE 2 * LINE 1). DEMAND COMPONENT IS REMAINDER.
(D) ASSIGNED TO PRIMARY LEVEL 4 AND ALLOCATED TO COMPONENT PER REPLACEMENT COST OF PRIMARY CABLE (LINE 3).
(E) SMALLEST STANDARD SECONDARY CABLE IN GULF'S DISTRIBUTION INVENTORY.
(F) MINIMUM LENGTH DETERMINED BY RECONSTRUCTING UNDERGROUND DISTRIBUTION USING CABLE AS IN NOTE (E) ABOVE.
(G) TOTAL DETERMINED BY RECONSTRUCTING UNDERGROUND DISTRIBUTION USING CABLE AS IN NOTE (E) ABOVE.
CUSTOMER COMPONENT EQUALS MINIMUM FEET TIMES UNIT COST OF RUC 1651 (LINE 6 * LINE 5). DEMAND COMPONENT IS REMAINDER.
(H) ASSIGNED TO SECONDARY LEVEL 5-A AND ALLOCATED TO COMPONENT PER REPLACEMENT COST OF SECONDARY CABLE (LINE 7).
(I) ASSIGNED TO PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT.
(J) ASSIGNED TO PRIMARY LEVEL 4 AND ALLOCATED TO COMPONENT PER TOTAL PRIMARY CABLE (LINE 4).
(K) ASSIGNED TO SECONDARY LEVEL 5-A AND ALLOCATED TO COMPONENT PER TOTAL SECONDARY CABLE (LINE 8).

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
UM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 368 - LINE TRANSFORMERS (CURRENT REPLACEMENT COST BASIS)
SCHEDULE 6.7

	12-31-00 TOTAL ALL COSTS	PRIMARY LEVEL 4 12-31-00 TOTAL LEVEL 4 COSTS	PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT	PRIMARY LEVEL 4 DEMAND-RELATED COMPONENT	TRANSFORMERS LEVEL 5 12-31-00 TOTAL LEVEL 5 COSTS	TRANSFORMERS LEVEL 5 CUSTOMER-RELATED COMPONENT	TRANSFORMERS LEVEL 5 DEMAND-RELATED COMPONENT	NOTES
OVERHEAD TRANSFORMERS								
1. UNIT COST OF ZERO-INTERCEPT (1 PHASE O/H)						257.30		(A)
2. REPLACEMENT NUMBER OF O/H TRANSFORMERS						96,709		(B)
3. REPLACEMENT COSTS	62,077,452.00				62,077,452.00	24,883,225.70	37,194,226.30	(C)
4. TOTAL OVERHEAD TRANSFORMERS	57,026,635.18	0.00	0.00	0.00	57,026,635.18	22,867,680.71	34,158,954.47	(D)
PADMOUNTED TRANSFORMERS								
5. UNIT COST OF ZERO-INTERCEPT (1 PHASE P/M)						646.63		(E)
6. REPLACEMENT NUMBER OF P/M TRANSFORMERS						19,166		(F)
7. REPLACEMENT COSTS	38,459,649.00				38,459,649.00	12,393,310.58	26,066,338.42	(G)
8. TOTAL PADMOUNTED TRANSFORMERS	38,858,022.69	0.00	0.00	0.00	38,858,022.69	12,512,283.31	26,345,739.38	(H)
9. VAULT TRANSFORMERS	327,890.59	0.00	0.00	0.00	327,890.59	105,580.77	222,309.82	(I)
10. REGULATORS, CAPACITORS, OIL SWITCHES AND AUTO-BOOSTERS	9,415,138.50	9,415,138.50	0.00	9,415,138.50	0.00	0.00	0.00	(J)
11. CUTOUTS AND ARRESTERS								
12. TRANSFORMER-RELATED	22,958,638.26	0.00	0.00	0.00	22,958,638.26	9,206,413.94	13,752,224.32	(K)
13. REGULATION-RELATED	157,354.64	157,354.64	0.00	157,354.64	0.00	0.00	0.00	(K)
14. LINE PROTECTION-RELATED	10,694,194.33	10,694,194.33	10,694,194.33	0.00	0.00	0.00	0.00	(K)
15. TRANSFORMERS ENCLOSURES / PADS / CABINETS	1,001,837.26	0.00	0.00	0.00	1,001,837.26	322,591.60	679,245.66	(L)
16. TOTAL ACCOUNT 368	140,439,711.45	20,266,687.47	10,694,194.33	9,572,493.14	120,173,023.98	45,014,550.33	75,158,473.65	
17. PERCENTAGES		14.43%	7.61%	6.82%	85.57%	32.05%	53.52%	

(A) FROM REGRESSION ANALYSIS FOR REPLACEMENT UNITS OF 10 TO 100 KVA SINGLE-PHASE OVERHEAD TRANSFORMERS WITH CURRENT PRICES IN THE JETS SYSTEM.
(B) NUMBER DETERMINED BY THEORETICAL RECONSTRUCTION OF OVERHEAD TRANSFORMERS WITH UNITS WHICH HAVE CURRENT SIZES IN THE JETS SYSTEM.
(C) TOTAL AMOUNT DETERMINED BY RECONSTRUCTING OVERHEAD TRANSFORMERS WITH CURRENT SIZES IN THE JETS SYSTEM AT AVERAGE REPLACEMENT PRICE PER UNIT.
CUSTOMER COMPONENT EQUALS TOTAL NUMBER OF OVERHEAD TRANSFORMERS TIMES UNIT COST OF ZERO INTERCEPT (LINE 2 * LINE 1). DEMAND COMPONENT IS THE REMAINDER.
(D) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER REPLACEMENT COST OF OVERHEAD TRANSFORMERS (LINE 3).
(E) FROM REGRESSION ANALYSIS FOR REPLACEMENT UNITS OF 25 TO 100 KVA SINGLE-PHASE PADMOUNTED TRANSFORMERS WITH CURRENT PRICES IN THE JETS SYSTEM.
(F) NUMBER DETERMINED BY THEORETICAL RECONSTRUCTION OF PADMOUNTED TRANSFORMERS WITH UNITS WHICH HAVE CURRENT SIZES IN THE JETS SYSTEM.
(G) TOTAL AMOUNT DETERMINED BY RECONSTRUCTING PADMOUNTED TRANSFORMERS WITH CURRENT SIZES IN THE JETS SYSTEM AT AVERAGE REPLACEMENT PRICE PER UNIT.
CUSTOMER COMPONENT EQUALS TOTAL NUMBER OF PADMOUNTED TRANSFORMERS TIMES UNIT COST OF ZERO INTERCEPT (LINE 6 * LINE 5). DEMAND COMPONENT IS THE REMAINDER.
(H) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER REPLACEMENT COST OF PADMOUNTED TRANSFORMERS (LINE 7).
(I) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER PADMOUNTED TRANSFORMERS (LINE 8).
(J) ASSIGNED TO PRIMARY LEVEL 4 DEMAND-RELATED COMPONENT.
(K) TOTAL COST ALLOCATED TO TRANSFORMER-RELATED, REGULATION-RELATED AND LINE PROTECTION-RELATED:
CUTOUTS: ASSUMED ONE CUTOUT PER OVERHEAD TRANSFORMER, ASSIGNED REMAINING QUANTITY OF CUTOUTS TO LINE PROTECTION.
ARRESTERS: ASSUMED ONE ARRESTER PER OVERHEAD TRANSFORMER AND THREE ARRESTERS PER REGULATOR, ASSIGNED REMAINING QUANTITY OF ARRESTERS TO LINE PROTECTION.
TRANSFORMER-RELATED COST ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER OVERHEAD TRANSFORMERS (LINE 4).
REGULATION-RELATED COST ASSIGNED TO PRIMARY LEVEL 4 DEMAND-RELATED COMPONENT.
LINE PROTECTION-RELATED COST ASSIGNED TO PRIMARY LEVEL 4 CUSTOMER-RELATED COMPONENT.
(L) ASSIGNED TO TRANSFORMERS LEVEL 5 AND ALLOCATED TO COMPONENT PER PADMOUNTED TRANSFORMERS (LINE 8).

CUTOUTS AND ARRESTERS:

			PERCENTAGE EACH PER ITEM	ALLOCATION OF TOTAL COST
CUTOUTS:	**ALL OVERHEAD TRANSFORMERS = ONE CUTOUT**			
	ALL REGULATORS = ZERO CUTOUTS			
	TOTAL QUANTITY OF ALL CUTOUTS =	**151,557**		
	TOTAL QUANTITY OF ALL O/ H TRANSFORMERS =	**109,630**		
	TOTAL QUANTITY OF CUTOUTS ON O/H TRANSFORMERS =	**109,630**	**0.723**	**11,803,943.10**
	DIFFERENCE = CUTOUTS FOR LINE PROTECTION	**41,927**	**0.277**	**4,522,395.91**
		TOTAL	**1.000**	**16,326,339.01**

ARRESTERS:	**ALL OVERHEAD TRANSFORMERS = ONE ARRESTER**			
	ALL REGULATORS = THREE ARRESTERS			
	TOTAL QUANTITY OF ALL ARRESTERS =	**171,766**		
	TOTAL QUANTITY OF ALL O/ H TRANSFORMERS =	**109,630**		
	TOTAL QUANTITY OF ARRESTERS ON O/H TRANSFORMERS =	**109,630**	**0.638**	**11,154,695.16**
	TOTAL QUANTITY OF ALL REGULATORS =	**493**		
	TOTAL QUANTITY OF ARRESTERS ON REGULATORS =	**1,479**	**0.009**	**157,354.64**
	DIFFERENCE = ARRESTERS FOR LINE PROTECTION	**60,657**	**0.353**	**6,171,798.42**
		TOTAL	**1.000**	**17,483,848.22**

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
MINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 369 - SERVICES (MASS ACCOUNT)
SCHEDULE 6.8

	12-31-00 TOTAL ALL COSTS	SECONDARY LEVEL 5-A CUSTOMER-RELATED COMPONENT	SECONDARY LEVEL 5-A DEMAND-RELATED COMPONENT	NOTES
ALL SERVICES	60,090,436.84	60,090,436.84	0.00	(A)
TOTAL ACCOUNT 369	60,090,436.84	60,090,436.84	0.00	
PERCENTAGES		100.00%		

NOTES
(A) ASSIGNED TO SECONDARY LEVEL 5-A CUSTOMER-RELATED COMPONENT.

GULF POWER COMPANY
TWELVE MONTHS ENDED 12/31/00
IINIMUM DISTRIBUTION SYSTEM - ZERO-INTERCEPT METHOD
ACCOUNT 370 - METERS (MASS ACCOUNT)
SCHEDULE 6.9

	12-31-00 TOTAL ALL COSTS	SECONDARY LEVEL 5-A CUSTOMER-RELATED COMPONENT	SECONDARY LEVEL 5-A DEMAND-RELATED COMPONENT	NOTES
ALL METERS	30,979,036.66	30,979,036.66	0.00	(A)
TOTAL ACCOUNT 370	30,979,036.66	30,979,036.66	0.00	
PERCENTAGES		100.00%		

NOTES

(A) ASSIGNED TO SECONDARY LEVEL 5-A CUSTOMER-RELATED COMPONENT.

List of MFRs

Responsibility for Minimum Filing Requirements

Schedule	Title
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C – 9	Jurisdictional separation factors – net operating income
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E – 3a	COS study – rates of return by rate schedule (present rates)
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E – 4	Reconciliation of class rate of return indices between last rate case test year to current case
E – 5a	COS study – allocation of rate base components to rate schedule
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E – 6a	COS study – functionalization and classification of rate base
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E – 7	Source & amount of revenues – at present & proposed rates
E – 8a	COS study – unit costs, proposed rates
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Responsibility for Minimum Filing Requirements

Schedule	Title
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