

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

**ENERGY CONSERVATION COST
RECOVERY CLAUSE**

DOCKET NO. 080002-EG

**PREPARED DIRECT TESTIMONY AND
EXHIBIT OF
JOHN N. FLOYD**

**Projection
JANUARY – DECEMBER 2009**

**Estimated/Actual True-up
JANUARY - DECEMBER 2008**

September 12, 2008



DOCUMENT NUMBER - DATE
08525 SEP 12 08
FPCFC - COMMISSION CLERK

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Prepared Direct Testimony and Exhibit of
4 John N. Floyd
5 Docket No. 080002-EG
6 Energy Conservation Cost Recovery Clause
7 September 12, 2008

8 Q. Will you please state your name, business address,
9 employer and position?

10 A. My name is John N. Floyd and my business address is One
11 Energy Place, Pensacola, Florida 32520. I am employed
12 by Gulf Power Company as the Economic Evaluation and
13 Market Reporting Team Leader.

14 Q. Mr. Floyd, please describe your educational background
15 and business experience.

16 A. I received a Bachelor Degree in Electrical Engineering
17 from Auburn University in 1985. After serving four
18 years in the U.S. Air Force, I began my career in the
19 electric utility industry at Gulf Power in 1990 and have
20 held various positions within the Company in Power
21 Generation, Metering, Power Delivery Distribution, and
22 Marketing. In my present position, I am responsible for
23 Energy Conservation Cost Recovery (ECCR) filings,
24 economic evaluations, market research, and other
25 marketing services activities.

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FPSC-COMMISSION CLERK

1 Q. Have you previously filed testimony before this
2 Commission in connection with the Energy Conservation
3 Cost Recovery Clause?

4 A. Yes.

5

6 Q. Mr. Floyd, for what purpose are you appearing before
7 this Commission today?

8 A. I am testifying before this Commission on behalf of
9 Gulf Power regarding matters related to the Energy
10 Conservation Cost Recovery Clause and to answer any
11 questions concerning the accounting treatment of
12 recoverable conservation costs in this filing.
13 Specifically, I will address projections for approved
14 programs during the January 2009 through December 2009
15 recovery period and the anticipated results of those
16 programs during the current recovery period, January
17 2008 through December 2008 (7 months actual, 5 months
18 estimated). I have also included projections for two
19 additional programs which have been filed for approval
20 in Docket No. 080395-EG for the recovery period
21 beginning January 2009 through December 2009.

22

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

25 A. Yes. My exhibit consists of 6 schedules, each of which

1 was prepared under my direction, supervision, or
2 review.

3 Counsel: We ask that Mr. Floyd's exhibit
4 consisting of 6 Schedules be marked for
5 identification as: Exhibit No. ____ (JNF-2).
6

7 Q. Would you summarize for this Commission the deviations
8 resulting from the actual costs for January through
9 July of the current recovery period?

10 A. Projected expenses for the first seven months of the
11 current period were \$6,160,327 compared to actual
12 expenses of \$5,261,533 for a difference of \$898,794 or
13 14.6% under budget. A detailed summary of all program
14 expenses is contained in my Schedule C-3, pages 1 and 2
15 and my Schedule C-5, pages 1 through 13.
16

17 Q. Have you provided a description of the program results
18 achieved during the period, January 2008 through July
19 2008?

20 A. Yes. A detailed summary of year-to-date results for
21 each program is contained in my Schedule C-5, pages 1
22 through 13.
23

24 Q. Would you summarize the conservation program cost
25 projections for the January 2009 through December 2009

1 recovery period?

2 A. Program costs for the projection period are estimated
3 to be \$12,277,075. These costs are broken down as
4 follows: depreciation, return on investment and
5 property taxes, \$1,976,991; payroll/benefits,
6 \$3,937,404; materials/expenses, \$5,039,597;
7 advertising, \$1,378,148; and incentives, \$817,600; all
8 of which are partially offset by program revenues of
9 \$872,665. More detail is contained in my Schedule C-2.

10

11 Q. Would you describe the expected results for your on-
12 going and pending programs during the January 2009
13 through December 2009 recovery period?

14 A. The following is a synopsis of each program goal:

15 (1) Residential Energy Surveys - During the recovery
16 period, 6,823 surveys are projected to be
17 completed. The objective of this program is to
18 provide Gulf Power's existing residential
19 customers, and individuals building new homes,
20 with energy conservation advice that is specific
21 to the particular building being surveyed. These
22 measures result in energy savings for the customer
23 as well as energy and peak demand reductions on
24 Gulf's system.

25 (2) Residential Geothermal Heat Pump - The objective

1 of this program is to reduce the demand and energy
2 requirements of new and existing residential
3 customers through the promotion and installation
4 of advanced and emerging geothermal systems.
5 During the upcoming projection period, 300
6 customers are expected to participate in the
7 program.

8 (3) GoodCents Select - This program is designed to
9 provide the customer with a means of conveniently and
10 automatically controlling and monitoring energy
11 purchases in response to prices that vary during the
12 day and by season in relation to Gulf's cost of
13 producing or purchasing energy. The GoodCents Select
14 system includes field units utilizing a communication
15 gateway, major appliance load control relays, and a
16 programmable thermostat (Superstat), all operating at
17 the customer's home. The Company projects 1,250
18 installations in 2009.

19 (4) Commercial/Industrial (C/I) Energy Analysis -
20 This is an interactive program that provides
21 commercial and industrial customers assistance in
22 identifying energy conservation opportunities.
23 The program is a prime tool for the Gulf Power
24 Company C/I Energy Specialists to personally
25 introduce customers to conservation measures,

1 including low or no-cost improvements or new
2 electro-technologies to replace old or inefficient
3 equipment. Further, this program facilitates the
4 load factor improvement process necessary to
5 increase performance for both the customer and the
6 Company. Gulf Power projects 300 participants in
7 2009.

8 (5) GoodCents Commercial Buildings - The GoodCents
9 Building program objective is to reduce peak
10 electrical demand and annual energy consumption in
11 commercial/industrial buildings. This program
12 provides guidelines and assistance to ensure that
13 buildings are constructed with energy efficiency
14 levels above the Florida Energy Efficiency Code
15 for Building Construction. For the projection
16 period, 180 buildings are expected to meet program
17 standards.

18 (6) Commercial Geothermal Heat Pump - The objective of
19 this program is to reduce the demand and energy
20 requirements of new and existing commercial/
21 industrial customers through the promotion and
22 installation of advanced and emerging geothermal
23 systems. During the upcoming projection period,
24 20 customers are expected to participate in the
25 program.

1 (7) Energy Services - The Energy Services program is
2 designed to establish the capability and process
3 to offer advanced energy services and energy
4 efficient end-use equipment that is customized to
5 meet the individual needs of large customers.
6 Potential projects are evaluated on a case-by-case
7 basis and must be cost effective to qualify for
8 incentives or rebates. Types of projects covered
9 under this program would include demand reduction
10 or efficiency improvement retrofits, such as
11 lighting (fluorescent and incandescent), motor
12 replacements, HVAC retrofit (including geothermal
13 applications), and new electro-technologies. For
14 2009, Gulf projects at the meter energy reductions
15 of 1,178,470 kWh, and at the meter demand
16 reductions of 510 kW winter and 275 kW summer.

17 (8) Renewable Energy - The Renewable Energy Program is
18 designed to encompass a variety of voluntary
19 renewable and green energy programs under
20 development by Gulf Power Company. Programs
21 include voluntary pricing options like the
22 EarthCents Solar (Photovoltaic Rate Rider) and the
23 Solar for Schools Program. Additionally, this
24 program will include expenses necessary to prepare
25 and implement a renewable energy pilot program

1 utilizing landfill gas, wind, solar and other
2 renewable energy sources. Costs associated with
3 the Renewable Energy program are provided in
4 Schedule C-2.

5 (9) Conservation Demonstration and Development - A
6 package of conservation programs was approved by
7 the FPSC in Order No. 23561 for Gulf Power Company
8 to explore and to pursue research, development, and
9 demonstration projects designed to promote energy
10 efficiency and conservation. This program serves
11 as an umbrella program for the identification,
12 development, demonstration and evaluation of new or
13 emerging end-use technologies. Costs associated
14 with the Conservation Demonstration and Development
15 program are provided in Schedule C-2.

16 (10) Solar Thermal Water Heating Program Pilot - Gulf
17 Power filed this program for approval with the
18 Commission in June, 2008. The proposed program is
19 a three-year pilot designed to gauge utility
20 customer interest in, and acceptance of, solar
21 thermal water heating. Gulf will offer a \$1,000
22 rebate payable to customers after a qualifying
23 system has been installed by the customer and
24 inspected by Company personnel. Gulf projects a
25 maximum of 75 participants each year of this pilot

1 phase.

2 (11) Energy Education Program - Gulf Power filed this
3 program for approval with the Commission in June,
4 2008. The objective of the proposed Energy
5 Education Program is to raise awareness of energy
6 efficiency and conservation and to increase
7 participation in conservation opportunities
8 including Gulf's existing and future energy
9 efficiency and conservation programs.

10

11 Q. Mr. Floyd, have there been any developments in any
12 existing program that will have a significant effect on
13 the amount being requested for recovery in 2008 or 2009?

14 A. Yes. Overall participation in Gulf's voluntary
15 programs for 2008 has been lower than projected. Gulf
16 believes that this is due in part to several factors
17 including lower than projected customer growth and
18 general economic conditions. Expenses for 2008 have
19 been less than projected primarily due to delays in
20 equipment availability for new installations in the
21 GoodCents *Select* program. The equipment manufacturer
22 has experienced developmental issues as it attempts to
23 deliver new and upgraded components. In order to
24 conserve the existing inventory of equipment, Gulf has
25 temporarily suspended active promotion of the program.

1 The manufacturer anticipates delivery of the new
2 equipment beginning April 2009.
3 Additional expenses are projected in 2009 primarily due
4 to the two new conservation programs awaiting
5 Commission approval in Docket No. 080395-EG. The new
6 programs are the Solar Thermal Water Heating Program
7 Pilot and Energy Education Program. Costs associated
8 with these programs are provided in Schedule C-2.
9 Further description of these activities can be found in
10 Schedule C-5.

11

12 Q. How does the proposed 2009 Energy Conservation Cost
13 Recovery factor for Rate Schedule RS compare with the
14 factor applicable to December 2008 and how would the
15 change affect the cost of 1,000 kWh on Gulf Power's
16 residential rate RS?

17 A. The current Energy Conservation Cost Recovery factor
18 for Rate Schedule RS applicable through December 2008
19 is 0.097¢/kWh compared with the proposed factor of
20 0.085¢/kWh. For a residential customer who uses 1,000
21 kWh in January 2009 the conservation portion of the
22 bill would decrease from \$0.97 to \$0.85.

23

24 Q. When does Gulf propose to collect these Energy
25 Conservation Cost Recovery charges?

1 A. The factors will be effective beginning with the first
2 bill group for January 2009 and continue through the
3 last bill group for December 2009.

4
5 Q. Are there any other issues that you wish to address at
6 this time?

7 A. Yes. Beginning January 1, 2009, Gulf will change its
8 account numbers for the ECCR programs. The accounting
9 treatment will not be impacted but only results in a
10 re-labeling of the account numbers associated with each
11 program. The FERC and Sub segments of the account
12 number formerly representing each program will be
13 replaced by a corresponding EWO (Engineering Work
14 Order) segment. The values established for these new
15 EWO segments are presented in Schedule C-6.

16
17 Q. Mr. Floyd, does this conclude your testimony?

18 A. Yes, it does.

19
20
21
22
23
24
25

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 080002-EG

Before me the undersigned authority, personally appeared John N. Floyd, who being first duly sworn, deposes and says that he is the Economic Evaluation and Market Reporting Team Leader of Gulf Power Company, a Florida Corporation, that the foregoing is true and correct to the best of his knowledge, information and belief. He is personally known to me.



John N. Floyd
Economic Evaluation and Market
Reporting Team Leader

Sworn to and subscribed before me this 11th day of September, 2008.



Melinda M. Mixon
Notary Public, State of Florida at Large

GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY CLAUSE
INDEX OF SCHEDULES

Schedule Number	Title	Pages
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C-5	Program Descriptions and Progress Reports	15-27
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	<u>\$</u>
1. Net Program Costs: Projected for 2009 (Schedule C-2 Page 1 of 4, Line 14)	12,277,075
2. True Up: Estimated 2008 (Jan-Jul Actual; Aug-Dec Est.) (Schedule C-3, Page 3 of 6, Line 11)	<u>(2,589,496)</u>
3. Total (Line 1 + 2)	<u>9,687,579</u>
4. Cost Subject to Revenue Taxes	9,687,579
5. Revenue Tax	<u>1,00072</u>
6. Total Recoverable Cost	<u><u>9,694,554</u></u>

Program costs are split in proportion to the current period split of demand-related and energy-related costs (see below). The allocation of projected ECCR costs between demand and energy is shown on schedule C-2, page 2 of 4, and is consistent with the methodology set forth in FPSC Order No. PSC-93-1845-FOF-EG.

7. Total Cost	9,694,554
8. Energy Related Costs (Line 16)	7,109,242
9. Demand Related Costs (Line 16)	2,585,312
10. Demand Costs Allocated on 12 CP	2,386,442
11. Demand Costs Allocated on 1/13 th	198,870

	Energy \$	Demand \$ Half of GCS	Total	Energy	Demand	Total Recoverable Costs Including Revenue Taxes
	\$	\$	\$	\$	\$	\$
12. Est/Actual 2008	6,931,158	3,567,210	10,498,368	(1,710,816)	(880,544)	(2,591,360)
13. Percentage	66.02%	33.98%	100.00%			
14. Projected 2009	8,813,977	3,463,098	12,277,075	8,820,058	3,465,856	12,285,914
15. Percentage	71.79%	28.21%	100.00%			
16. Total				<u>7,109,242</u>	<u>2,585,312</u>	<u>9,694,554</u>

GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY FACTORS
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
For the Period: January, 2009 Through December, 2009

Rate Class	A	B	C	D	E	F	G	H	I
<u>Rate Class</u>	<u>Average 12 CP Load Factor at Meter</u>	<u>Jan - Dec 2009 Projected KWH Sales at Meter</u>	<u>Projected Avg 12 CP KW at Meter</u>	<u>Demand Loss Expansion Factor</u>	<u>Energy Loss Expansion Factor</u>	<u>Jan - Dec 2009 Projected KWH Sales at Generation</u>	<u>Projected Avg 12 CP KW at Generation</u>	<u>Percentage of KWH Sales at Generation</u>	<u>Percentage of 12 CP KW Demand at Generation</u>
RS, RSVP	58.020395%	5,882,421,000	1,157,367.59	1.00486476	1.00530097	5,913,603,537	1,162,997.91	49.51975%	58.63493%
GS	63.781436%	344,451,000	61,649.43	1.00485887	1.00529775	346,275,815	61,948.98	2.89967%	3.12329%
GSD, GSDT, GSTOU	75.860452%	2,558,412,000	384,991.33	1.00470565	1.00516604	2,571,628,859	386,802.96	21.53448%	19.50147%
LP, LPT	86.886296%	1,946,852,000	255,786.46	0.98422595	0.98911989	1,925,670,036	251,751.67	16.12531%	12.69258%
PX, PXT, RTP, SBS	104.683592%	1,054,375,000	114,977.37	0.97443817	0.98057253	1,033,891,161	112,038.34	8.65767%	5.64864%
OS - I / II	321.885641%	117,699,000	4,174.14	1.00468934	1.00529485	118,322,199	4,193.71	0.99081%	0.21143%
OS-III	99.718369%	32,349,000	3,703.24	1.00511513	1.00526827	32,519,423	3,722.18	0.27231%	0.18766%
TOTAL		<u>11,936,559,000</u>	<u>1,982,649.56</u>			<u>11,941,911,030</u>	<u>1,983,455.75</u>	<u>100.00000%</u>	<u>100.00000%</u>

Notes:

Col A = Average 12 CP load factor based on actual 2006 load research data.
Col C = Col B / (8760 hours x Col A), 8,760 is the number of hours in 12 months.
Col F = Col B x Col E
Col G = Col C x Col D
Col H = Col F / Total Col F
Col I = Col G / Total Col G

GULF POWER COMPANY
ENERGY CONSERVATION COST RECOVERY FACTORS
CALCULATION OF ENERGY & DEMAND ALLOCATION % BY RATE CLASS
For the Period: January, 2009 Through December, 2009

<u>Rate Class</u>	A Jan - Dec 2009 Percentage of KWH Sales <u>at Generation</u>	B Percentage of 12 CP KW Demand <u>at Generation</u>	C Demand Allocation <u>12CP</u>	D Demand Allocation <u>1/13 th</u>	E Energy Allocation	F Total Conservation Costs	G Jan - Dec 2009 Projected KWH Sales <u>at Meter</u>	H Conservation Recovery Factor <u>cents per KWH</u>
RS, RSVP	49.51975%	58.63493%	\$1,399,288	\$98,479	\$3,520,479	\$5,018,246	5,882,421,000	0.085
GS	2.89967%	3.12329%	74,536	5,767	206,145	286,448	344,451,000	0.083
ω GSD, GS DT, GSTOU	21.53448%	19.50147%	465,391	42,826	1,530,938	2,039,155	2,558,412,000	0.080
LP, LPT	16.12531%	12.69258%	302,901	32,068	1,146,387	1,481,356	1,946,852,000	0.076
PX, PXT, RTP, SBS	8.65767%	5.64864%	134,802	17,218	615,495	767,515	1,054,375,000	0.073
OS - I / II	0.99081%	0.21143%	5,046	1,970	70,439	77,455	117,699,000	0.066
OS-III	0.27231%	0.18766%	4,478	542	19,359	24,379	32,349,000	0.075
TOTAL	100.00000%	100.00000%	\$2,386,442	\$198,870	\$7,109,242	\$9,694,554	11,936,559,000	

Notes:

Col A = Schedule C-1, page 2 of 3, col H
Col B = Schedule C-1, page 2 of 3, col I
Col C = C-1, page 1, line 10 * col B
Col D = C-1, page 1, line 11 * col A
Col E = C-1, page 1, line 8 * col A
Col G = Projected kWh sales for the period January 2009 through December 2009
Col H = Col F / G

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
PROJECTED CONSERVATION PROGRAM NET COSTS
For the Period January, 2009 Through December, 2009

Programs	Depreciation, Return & Property Taxes	Payroll & Benefits	Materials Vehicles & Expenses	Other	Advertising	Incentives	Total Costs	Program Fees	Net Costs
1. Residential Energy Surveys	27,138	896,183	95,692	0	203,451	0	1,222,464	0	1,222,464
2. Residential Geothermal Heat Pump	0	119,539	20,494	0	2,500	399,600	542,133	0	542,133
3. GoodCents <i>Select</i>	1,949,853	1,416,588	4,157,420	0	275,000	0	7,798,861	872,665	6,926,196
4. Commercial / Industrial Energy Analysis	0	559,099	110,847	0	4,072	0	674,018	0	674,018
5. GoodCents Commercial Buildings	0	580,158	33,815	0	17,125	0	631,098	0	631,098
6. Commercial Geothermal Heat Pump	0	44,273	5,120	0	1,000	88,000	138,393	0	138,393
7. <i>Energy Services</i>	0	0	0	0	0	255,000	255,000	0	255,000
8. Renewable Energy									
a. Solar for Schools	0		500	0	0	0	500	0	500
b. EarthCents Solar	0	12,503	1,120	0	25,000	0	38,623	0	38,623
c. Renewable Energy Initiatives	0	148,781	115,240	0	0	0	264,021	0	264,021
9. Conservation Demonstration and Development	0	85,280	217,349	0	0	0	302,629	0	302,629
10. Solar Thermal Water Heating Program Pilot	0	0	147,000	0	50,000	75,000	272,000	0	272,000
11. Energy Education Program	0	75,000	135,000	0	800,000	0	1,010,000	0	1,010,000
12. Total All Programs	1,976,991	3,937,404	5,039,597	0	1,378,148	817,600	13,149,740	872,665	12,277,075
13. Less: Base Rate Recovery	0	0	0	0	0	0	0	0	0
14. Net Program Costs	1,976,991	3,937,404	5,039,597	0	1,378,148	817,600	13,149,740	872,665	12,277,075

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
PROJECTED CONSERVATION PROGRAM COSTS (NET OF PROGRAM FEES)
For the Period January, 2009 Through December, 2009

Programs

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH TOTAL	DEMAND COSTS	ENERGY COSTS
1. Residential Energy Surveys	110,567	76,650	79,215	129,389	83,269	127,705	172,191	81,149	78,941	121,516	85,990	75,882	1,222,464	0	1,222,464
2. Residential Geothermal Heat Pump	22,707	19,216	22,254	24,020	26,537	54,424	61,317	58,458	61,224	62,991	63,241	65,744	542,133	0	542,133
3. GoodCents Select	580,437	566,403	562,002	556,900	539,199	583,051	650,609	585,017	589,562	581,389	575,924	555,703	6,926,196	3,463,098	3,463,098
4. Commercial / Industrial Energy Analysis	92,611	46,656	49,984	48,526	54,674	49,835	72,316	49,309	48,758	50,337	61,397	49,815	674,018	0	674,018
5. GoodCents Commercial Buildings	68,322	46,868	48,283	48,386	48,510	48,918	72,232	48,858	49,218	51,533	50,360	49,590	631,098	0	631,098
6. Commercial Geothermal Heat Pump	12,499	10,836	10,936	10,936	10,936	10,936	12,649	10,936	10,936	12,936	11,936	11,921	138,393	0	138,393
7. Energy Services	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	21,250	255,000	0	255,000
8. Renewable Energy															
a. Solar for Schools	42	42	42	42	42	42	42	42	42	42	42	38	500	0	500
b. EarthCents Solar	1,864	1,404	6,027	7,037	1,551	1,473	1,966	1,493	1,503	7,097	6,097	1,111	38,623	0	38,623
c. Renewable Energy Initiatives	18,571	14,358	16,072	17,447	18,822	20,197	27,327	22,947	24,322	25,697	28,447	29,814	264,021	0	264,021
9. Conservation Demonstration and Development	16,760	12,734	40,339	13,904	16,647	42,950	22,054	19,136	45,162	21,210	24,492	27,241	302,629	0	302,629
10. Solar Thermal Water Heating Program Pilot	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,667	22,663	272,000	0	272,000
11. Energy Education Program	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,167	84,163	1,010,000	0	1,010,000
12. Total All Programs	1,052,464	923,271	963,238	984,671	928,271	1,067,415	1,220,787	1,005,429	1,037,752	1,062,832	1,036,010	994,935	12,277,075	3,463,098	8,813,977
13. Less: Base Rate Recovery	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14. Recoverable Conservation Expenses	1,052,464	923,271	963,238	984,671	928,271	1,067,415	1,220,787	1,005,429	1,037,752	1,062,832	1,036,010	994,935	12,277,075	3,463,098	8,813,977

01

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
Residential Energy Surveys - Flow Meter, Thermal Imaging Tools, Display Cases
For the Period January, 2009 Through December, 2009

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		0	0	0	0	0	0	0	0	0	0	0	0	
2.	Depreciation Base	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	
3.	Depreciation Expense (A)		1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	1,286	15,432
4.	Cumulative Plant in Service Additions	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	108,094	
5.	Less: Accumulated Depreciation	4,625	5,911	7,197	8,483	9,769	11,055	12,341	13,627	14,913	16,199	17,485	18,771	20,057	
6.	Net Plant in Service (Line 4 - 5)	103,469	102,183	100,897	99,611	98,325	97,039	95,753	94,467	93,181	91,895	90,609	89,323	88,037	
7.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
10.	Net Investment (Line 6 + 8 + 9)	103,469	102,183	100,897	99,611	98,325	97,039	95,753	94,467	93,181	91,895	90,609	89,323	88,037	
11.	Average Net Investment		102,826	101,540	100,254	98,968	97,682	96,396	95,110	93,824	92,538	91,252	89,966	88,680	
12.	Rate of Return / 12 (Including Income Taxes) (B)		0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	
13.	Return Requirement on Average Net Investment		970	958	946	934	922	909	897	885	873	861	849	837	10,841
14.	Property Taxes		71	71	71	71	71	71	71	71	71	71	71	84	865
15.	Total Depreciation, Return and Property Taxes (Line 3+13+14)		2,327	2,315	2,303	2,291	2,279	2,266	2,254	2,242	2,230	2,218	2,206	2,207	27,138

Notes:
(A) Flow Meter, Thermal Imaging Tools and Display Cases Depreciated at 14.2857% per year
(B) Revenue Requirement Return is 11.321%

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
GoodCents Select
For the Period January, 2009 Through December, 2009

Line No.	Description	Beginning of Period	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected Sept	Projected Oct	Projected Nov	Projected Dec	Total
1.	Additions to Plant In Service (Net of Retirements)		23,563	23,564	47,127	72,737	149,082	203,128	258,915	263,593	200,963	163,164	137,781	83,702	
2.	Depreciation Base	10,303,591	10,327,154	10,350,718	10,397,845	10,470,582	10,619,664	10,822,792	11,081,707	11,345,300	11,546,263	11,709,427	11,847,208	11,930,910	
3.	Depreciation Expense (A)		23,725	23,780	23,861	23,999	24,254	24,659	25,190	25,791	26,325	26,744	27,090	27,345	302,763
4.	Cumulative Plant in Service Additions	10,303,591	10,327,154	10,350,718	10,397,845	10,470,582	10,619,664	10,822,792	11,081,707	11,345,300	11,546,263	11,709,427	11,847,208	11,930,910	
5.	Less: Accumulated Depreciation	69,327	93,052	116,832	140,693	164,692	188,946	213,605	238,795	264,586	290,911	317,655	344,746	372,090	
6.	Net Plant in Service (Line 4 - 5)	10,234,264	10,234,102	10,233,886	10,257,152	10,305,890	10,430,718	10,609,187	10,842,912	11,080,714	11,255,352	11,391,772	11,502,463	11,558,820	
7.	Net Additions/Reductions to CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
8.	CWIP Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
9.	Inventory	2,381,920	2,353,401	2,324,883	2,296,364	2,478,136	2,643,995	2,768,080	2,858,933	2,915,006	2,970,707	3,062,654	3,176,475	3,216,826	
10.	Net Investment (Line 6 + 8 + 9)	12,616,184	12,587,503	12,558,769	12,553,516	12,784,026	13,074,713	13,377,267	13,701,845	13,995,720	14,226,059	14,454,426	14,678,938	14,775,646	
11.	Average Net Investment		12,601,843	12,573,136	12,556,142	12,668,771	12,929,369	13,225,990	13,539,556	13,848,782	14,110,889	14,340,242	14,566,682	14,727,292	
12.	Rate of Return / 12 (Including Income Taxes) (B)		0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	
13.	Return Requirement on Average Net Investment		118,886	118,615	118,455	119,517	121,978	124,774	127,732	130,649	133,122	135,286	137,422	138,937	1,525,371
14.	Property Taxes		10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,143	10,146	121,719
15.	Total Depreciation, Return and Property Taxes (Line 3+13+14)		152,754	152,538	152,459	153,659	156,373	159,576	163,065	166,563	169,590	172,173	174,655	176,428	1,949,853

Notes:
(A) GoodCents Select Property Additions Depreciated at 2.8% per year
(B) Revenue Requirement Return is 11.321%

Florida Public Service Commission
Docket No. 080002-EG
GULF POWER COMPANY
Witness: John N. Floyd
Exhibit No. _____ (JNF-2)
Schedule C-2
Page 4 of 4

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
CONSERVATION PROGRAM NET COST
January, 2008 Through July, 2008, Actual
August, 2008 Through December, 2008, Estimated

Actual	Capital Return, Property Taxes & Depreciation	Payroll & Benefits	Materials Vehicles & Expenses	Advertising	Total Costs	Program Fees	Net Costs
1. Residential Energy Surveys							
a. Actual	994.64	476,708.49	48,448.16	103,886.44	630,035.73	0.00	630,035.73
b. Estimated	683.17	310,901.51	50,673.84	99,564.56	461,823.08	0.00	461,823.08
c. Total	1,677.81	787,610.00	99,120.00	203,451.00	1,091,858.81	0.00	1,091,858.81
2. Residential Geothermal Heat Pump							
a. Actual	0.00	51,355.87	64,209.35	2,118.88	117,684.10	0.00	117,684.10
b. Estimated	0.00	63,282.13	118,127.65	381.12	181,790.90	0.00	181,790.90
c. Total	0.00	114,638.00	182,337.00	2,500.00	299,475.00	0.00	299,475.00
3. GoodCents Select							
a. Actual	1,105,832.88	737,817.18	1,743,758.65	33,027.53	3,620,436.24	417,103.25	3,203,332.99
b. Estimated	784,566.81	643,968.82	1,843,476.35	241,972.47	3,513,984.45	339,994.00	3,173,990.45
c. Total	1,890,399.69	1,381,786.00	3,587,235.00	275,000.00	7,134,420.69	757,097.25	6,377,323.44
4. Commercial / Industrial Energy Analysis							
a. Actual	0.00	248,234.30	107,335.55	0.00	355,569.85	0.00	355,569.85
b. Estimated	0.00	293,172.70	39,653.45	4,072.00	336,898.15	0.00	336,898.15
c. Total	0.00	541,407.00	146,989.00	4,072.00	692,468.00	0.00	692,468.00
5. GoodCents Commercial Buildings							
a. Actual	0.00	328,002.93	39,216.81	2,366.00	369,585.74	0.00	369,585.74
b. Estimated	0.00	318,698.07	29,216.19	14,759.00	362,673.26	0.00	362,673.26
c. Total	0.00	646,701.00	68,433.00	17,125.00	732,259.00	0.00	732,259.00
6. Commercial Geothermal Heat Pump							
a. Actual	0.00	32,944.82	4,622.06	0.00	37,566.88	0.00	37,566.88
b. Estimated	0.00	29,511.18	86,377.94	0.00	115,889.12	0.00	115,889.12
c. Total	0.00	62,456.00	91,000.00	0.00	153,456.00	0.00	153,456.00
7. Energy Services							
a. Actual	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Estimated	0.00	0.00	55,000.00	0.00	55,000.00	0.00	55,000.00
c. Total	0.00	0.00	55,000.00	0.00	55,000.00	0.00	55,000.00
8. Renewable Energy							
a. Solar for Schools							
a. Actual	0.00	199.54	0.00	0.00	199.54	0.00	199.54
b. Estimated	0.00	2,623.46	656.00	0.00	3,279.46	0.00	3,279.46
c. Total	0.00	2,823.00	656.00	0.00	3,479.00	0.00	3,479.00
b. EarthCents Solar							
a. Actual	0.00	1,856.32	5,585.10	2,809.82	10,051.24	0.00	10,051.24
b. Estimated	0.00	4,932.68	5,065.90	2,190.18	12,188.76	0.00	12,188.76
c. Total	0.00	6,589.00	10,651.00	5,000.00	22,240.00	0.00	22,240.00
c. Renewable Energy Initiatives							
a. Actual	0.00	16,171.12	63,853.07	0.00	80,024.19	0.00	80,024.19
b. Estimated	0.00	58,706.88	51,470.93	0.00	110,177.81	0.00	110,177.81
c. Total	0.00	74,878.00	115,324.00	0.00	190,202.00	0.00	190,202.00
9. Conservation Demonstration and Development							
a. Electrode Boiler	0.00	4,108.52	2,982.73	0.00	7,091.25	0.00	7,091.25
b. McDonald's Geothermal Project	0.00	4,108.52	35.48	0.00	4,144.00	0.00	4,144.00
c. UWF BEST House	0.00	4,108.53	25,035.52	0.00	29,144.05	0.00	29,144.05
d. Total Actual	0.00	12,325.57	28,053.73	0.00	40,379.30	0.00	40,379.30
e. Estimated	0.00	17,004.43	66,125.27	0.00	83,129.70	0.00	83,129.70
f. Total	0.00	29,330.00	94,179.00	0.00	123,509.00	0.00	123,509.00
10. a. Actual							
	1,106,827.52	1,905,416.14	2,105,080.48	144,208.67	5,261,532.81	417,103.25	4,844,429.56
b. Estimated							
	785,249.98	1,742,801.86	2,345,843.52	362,939.33	5,236,834.69	339,994.00	4,896,840.69
11. Total All Programs							
	1,892,077.50	3,648,218.00	4,450,924.00	507,148.00	10,498,367.50	757,097.25	9,741,270.25

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
CONSERVATION PROGRAM COSTS (Exclusive of Program Fees)
For the Period January, 2008 Through July, 2008, Actual
August, 2008 Through December, 2008, Estimated

	ACTUAL							ESTIMATED					TOTAL ACTUAL & ESTIMATED COSTS		
	JAN	FEB	MAR	APR	MAY	JUNE	JULY	TOTAL ACT	AUG	SEP	OCT	NOV		DEC	TOTAL EST
1. Residential Energy Surveys	67,813.48	132,367.93	98,912.15	76,724.53	77,197.15	86,469.95	90,550.54	630,035.73	92,365.00	92,365.00	92,365.00	92,365.00	92,363.06	461,823.06	1,091,858.81
2. Residential Geothermal Heat Pump	12,305.79	17,986.16	17,560.76	15,794.85	23,159.23	21,356.78	9,520.53	117,684.10	36,358.00	36,358.00	36,358.00	36,358.00	36,358.90	181,790.90	289,475.00
3. GoodCents Select	536,261.32	524,857.66	494,851.04	548,529.97	488,413.56	523,005.96	504,716.73	3,620,436.24	702,797.00	702,797.00	702,797.00	702,797.00	702,796.45	3,513,984.45	7,134,420.69
4. Commercial / Industrial Energy Analysis	64,270.74	43,486.82	49,668.64	45,093.26	38,857.24	71,096.29	43,097.06	355,569.85	67,380.00	67,380.00	67,380.00	67,380.00	67,378.15	338,898.15	692,468.00
5. GoodCents Commercial Buildings	45,564.24	50,862.47	61,309.35	52,795.92	53,160.20	47,867.80	58,025.78	369,565.74	72,535.00	72,535.00	72,535.00	72,535.00	72,533.28	362,673.28	732,259.00
6. Commercial Geothermal Heat Pump	3,636.40	5,454.44	5,908.68	5,893.93	7,688.58	4,955.62	4,229.23	37,566.88	23,178.00	23,178.00	23,178.00	23,178.00	23,177.12	115,889.12	153,456.00
7. Energy Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	55,000.00	55,000.00
B. Renewable Energy															
a. Solar for Schools	39.49	33.16	(0.75)	44.37	194.97	(163.34)	51.64	199.54	656.00	656.00	656.00	656.00	655.46	3,279.46	3,479.00
b. Earth Cents Solar	803.85	1,632.25	1,306.00	1,971.74	1,261.82	1,524.85	1,548.73	10,051.24	2,438.00	2,438.00	2,438.00	2,438.00	2,436.76	12,188.76	22,240.00
c. Renewable Energy Initiatives	2,037.02	5,325.91	9,766.51	9,873.29	16,819.22	11,959.69	24,242.55	80,024.19	22,036.00	22,036.00	22,036.00	22,036.00	22,033.81	110,177.81	190,202.00
9. Conservation Demonstration and Development															
a. Electrode Boiler	465.26	679.30	600.95	582.77	3,559.67	593.41	609.89	7,091.25	16,626.00	16,626.00	16,626.00	16,626.00	16,625.70	83,129.70	123,509.00
b. McDonald's Geothermal Project	465.26	679.30	600.95	582.77	612.42	593.41	609.89	4,144.00							
c. UWF BEST House	465.27	679.32	600.95	582.78	612.41	593.42	25,609.90	29,144.05							
10. Total All Programs	734,128.12	783,844.52	741,087.23	758,270.18	711,536.47	769,853.84	762,812.45	5,261,532.81	1,047,369.00	1,047,369.00	1,047,369.00	1,047,369.00	1,047,358.69	5,236,834.69	10,498,367.50
11. Less: Base Rate Recovery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Net Recoverable Expenses	734,128.12	783,844.52	741,087.23	758,270.18	711,536.47	769,853.84	762,812.45	5,261,532.81	1,047,369.00	1,047,369.00	1,047,369.00	1,047,369.00	1,047,358.69	5,236,834.69	10,498,367.50

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
ESTIMATED TRUE-UP
For the Period: January, 2008 through December, 2008

<u>Conservation Revenues</u>	ACTUAL JAN	ACTUAL FEB	ACTUAL MARCH	ACTUAL APRIL	ACTUAL MAY	ACTUAL JUNE	ACTUAL JULY	ESTIMATED AUGUST	ESTIMATED SEPTEMBER	ESTIMATED OCTOBER	ESTIMATED NOVEMBER	ESTIMATED DECEMBER	TOTAL
1. GoodCents Select Program Revenues	56,692.33	54,486.25	56,221.82	53,353.99	57,512.63	68,130.39	70,705.84	67,692.00	67,845.00	67,999.00	68,152.00	68,306.00	757,097.25
2. Conservation Revenues	<u>876,512.03</u>	<u>736,302.66</u>	<u>718,077.49</u>	<u>744,687.91</u>	<u>930,117.91</u>	<u>1,041,818.46</u>	<u>1,144,449.26</u>	<u>1,138,880.71</u>	<u>952,229.03</u>	<u>843,029.04</u>	<u>711,581.44</u>	<u>831,618.61</u>	<u>10,669,304.55</u>
3. Total Revenues	933,204.36	790,786.91	774,299.31	798,041.90	987,630.54	1,109,948.85	1,215,155.10	1,206,572.71	1,020,074.03	911,028.04	779,733.44	899,924.61	11,426,401.80
4. Adjustment not Applicable to Period - Prior True Up	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>21,350.58</u>	<u>256,206.96</u>
5. Conservation Revenues Applicable to Period	954,554.94	812,139.49	795,649.89	819,392.48	1,008,981.12	1,131,299.43	1,236,505.68	1,227,923.29	1,041,424.61	932,378.62	801,084.02	921,275.19	11,682,608.76
6. Conservation Expenses (C-3, Page 2 of 6, Line 12)	<u>734,128.12</u>	<u>783,844.52</u>	<u>741,087.23</u>	<u>758,270.18</u>	<u>711,536.48</u>	<u>769,853.83</u>	<u>762,812.45</u>	<u>1,047,369.00</u>	<u>1,047,369.00</u>	<u>1,047,369.00</u>	<u>1,047,369.00</u>	<u>1,047,358.69</u>	<u>10,498,367.50</u>
7. True Up this Period (Line 5 - 6)	220,426.82	28,294.97	54,562.66	61,122.30	297,444.64	361,445.60	473,693.23	180,554.29	(5,944.39)	(114,990.38)	(246,284.98)	(126,083.50)	1,184,241.26
8. Interest Provision this Period (C-3 Page 4 of 6, Line 10)	5,699.74	4,635.15	4,355.34	4,265.38	4,465.58	4,770.65	5,597.45	6,219.12	6,365.87	6,212.45	5,814.38	5,404.21	63,805.32
9. True Up & Interest Provision Beginning of Month	1,597,655.91	1,802,431.89	1,814,011.43	1,851,578.85	1,895,615.95	2,176,175.59	2,521,041.28	2,978,981.36	3,144,404.19	3,123,475.09	2,993,346.58	2,731,525.40	1,597,655.91
10. Prior True Up Collected or Refunded	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(21,350.58)</u>	<u>(256,206.96)</u>
11. End of Period- Net True Up (Line 7 + 8 + 9 + 10)	<u>1,802,431.89</u>	<u>1,814,011.43</u>	<u>1,851,578.85</u>	<u>1,895,615.95</u>	<u>2,176,175.59</u>	<u>2,521,041.26</u>	<u>2,978,981.36</u>	<u>3,144,404.19</u>	<u>3,123,475.09</u>	<u>2,993,346.58</u>	<u>2,731,525.40</u>	<u>2,589,495.53</u>	<u>2,589,495.53</u>

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
INTEREST CALCULATION
For the Period: January, 2008 through December, 2008

Interest Provision	ACTUAL JAN	ACTUAL FEB	ACTUAL MARCH	ACTUAL APRIL	ACTUAL MAY	ACTUAL JUNE	ACTUAL JULY	ESTIMATED AUGUST	ESTIMATED SEPTEMBER	ESTIMATED OCTOBER	ESTIMATED NOVEMBER	ESTIMATED DECEMBER	TOTAL
1. Beginning True up Amount	1,597,655.91	1,802,431.89	1,814,011.43	1,851,578.85	1,895,615.95	2,176,175.59	2,521,041.26	2,978,981.36	3,144,404.19	3,123,475.09	2,993,346.58	2,731,525.40	
2. Ending True up before Interest	1,796,732.15	1,809,376.27	1,847,223.51	1,891,350.57	2,171,710.01	2,516,270.61	2,973,383.91	3,138,185.07	3,117,109.22	2,987,134.13	2,725,711.02	2,584,091.32	
3. Total Beginning & Ending Balances	3,394,388.06	3,611,808.16	3,661,234.95	3,742,929.43	4,067,325.97	4,692,446.21	5,494,425.18	6,117,166.44	6,261,513.40	6,110,609.21	5,719,057.60	5,315,616.72	
4. Average True Up Amount	1,697,194.03	1,805,904.08	1,830,617.48	1,871,464.71	2,033,662.98	2,346,223.11	2,747,212.59	3,058,583.21	3,130,756.69	3,055,304.60	2,859,528.79	2,657,808.35	
5. Interest Rate First Day (Reporting Business Month)	4.98	3.08	3.08	2.63	2.84	2.43	2.45	2.44	2.44	2.44	2.44	2.44	
6. Interest Rate First Day (Subsequent Business Month)	3.08	3.08	2.63	2.84	2.43	2.45	2.44	2.44	2.44	2.44	2.44	2.44	
7. Total of Lines 5 and 6	8.06	6.16	5.71	5.47	5.27	4.88	4.89	4.88	4.88	4.88	4.88	4.88	
8. Average Interest rate (50% of Line 7)	4.0300	3.0800	2.8550	2.7350	2.6350	2.4400	2.4450	2.4400	2.4400	2.4400	2.4400	2.4400	
9. Monthly Average Interest Rate Line 8 / 12 months	0.003358	0.002567	0.002379	0.002279	0.002196	0.002033	0.002038	0.002033	0.002033	0.002033	0.002033	0.002033	
10. Interest Provision (Line 4 * 9)	5,699.74	4,635.15	4,355.34	4,265.38	4,465.58	4,770.65	5,597.45	6,219.12	6,365.87	6,212.45	5,814.38	5,404.21	63,805.32

11

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
RESIDENTIAL ENERGY SURVEYS - FLOW METER
For the Period January, 2008 Through December, 2008

Line No.	Description	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1.	Investments Added to Plant In Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2.	Depreciable Base	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	
3.	Depreciation Expense (A)		96.35	96.35	96.35	96.35	96.35	96.36	96.35	96.35	96.35	96.35	96.35	96.35	1,156.21
4.	Cumulative Plant In Service Additions	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	8,093.56	
5.	Salvage, Cost of Removal and Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6.	Less: Accumulated Depreciation	3,468.62	3,564.97	3,661.32	3,757.67	3,854.02	3,950.37	4,046.73	4,143.08	4,239.43	4,335.78	4,432.13	4,528.48	4,624.83	
7.	Net Plant In Service (Line 4 - 6)	4,624.94	4,528.59	4,432.24	4,335.89	4,239.54	4,143.19	4,046.83	3,950.48	3,854.13	3,757.78	3,661.43	3,565.08	3,468.73	
8.	Net Additions/Reductions to CWIP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9.	CWIP Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10.	Inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11.	Net Investment	4,624.94	4,528.59	4,432.24	4,335.89	4,239.54	4,143.19	4,046.83	3,950.48	3,854.13	3,757.78	3,661.43	3,565.08	3,468.73	
12.	Average Net Investment		4,576.77	4,480.42	4,384.07	4,287.72	4,191.37	4,095.01	3,998.66	3,902.31	3,805.96	3,709.61	3,613.26	3,516.91	
13.	Rate of Return / 12 (B)		0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	
14.	Return Requirement on Average Net Investment		43.18	42.27	41.36	40.45	39.54	38.63	37.72	36.81	35.91	35.00	34.09	33.18	458.14
15.	Property Tax		5.29	5.29	5.29	5.29	5.29	5.29	5.29	5.29	5.29	5.29	5.29	5.27	63.46
16.	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)		144.82	143.91	143.00	142.09	141.18	140.28	139.36	138.45	137.55	136.64	135.73	134.80	1,677.81

Notes:

- (A) Flow Meter is Seven year Property 1.1905% per month
- (B) Revenue Requirement Return (includes Income Taxes) is 11.321%

Florida Public Service Commission
Docket No. 080002-EG
GULF POWER COMPANY
Witness: John N. Floyd
Exhibit No. _____ (JNF-2)
Schedule C-3
Page 5 of 6

GULF POWER COMPANY
ENERGY CONSERVATION CLAUSE
SCHEDULE OF CAPITAL INVESTMENT, DEPRECIATION, RETURN AND PROPERTY TAXES
GOODCENTS SELECT
For the Period January, 2008 Through December, 2008

Line No.	Description	Beginning of Period	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Projected August	Projected September	Projected October	Projected November	Projected December	Total
1.	Investments Added to Plant In Service		11,309.43	(26,772.03)	8,529.79	(5,525.95)	(10,153.42)	(52,504.75)	24,862.31	23,563.47	23,563.47	23,563.47	23,563.47	23,563.47	
2.	Depreciable Base	10,236,027.92	10,247,337.35	10,220,565.32	10,229,095.11	10,223,569.16	10,213,415.74	10,160,910.99	10,185,773.30	10,209,336.77	10,232,900.24	10,256,463.71	10,280,027.18	10,303,590.65	
3.	Depreciation Expense (A)		23,555.67	23,538.09	23,517.11	23,520.56	23,502.53	23,430.48	23,398.69	23,454.38	23,508.57	23,562.77	23,616.96	23,671.16	282,277.17
4.	Cumulative Plant In Service Additions	10,236,027.92	10,247,337.35	10,220,565.32	10,229,095.11	10,223,569.16	10,213,415.74	10,160,910.99	10,185,773.30	10,209,336.77	10,232,900.24	10,256,463.71	10,280,027.18	10,303,590.65	
5.	Salvage, Cost of Removal and Retirement		(19,329.00)	(27,098.52)	(30,983.91)	(21,109.50)	(56,573.63)	(18,677.60)	(44,683.62)						
6.	Less: Accumulated Depreciation	5,505.67	9,732.54	6,172.11	(1,294.69)	1,116.37	(31,954.73)	(27,201.85)	(48,486.78)	(25,032.40)	(1,523.83)	22,038.94	45,655.90	69,327.06	
7.	Net Plant In Service (Line 4 - 6)	10,230,522.25	10,237,604.81	10,214,393.21	10,230,389.80	10,222,452.79	10,245,370.47	10,188,112.84	10,234,260.08	10,234,369.17	10,234,424.07	10,234,424.77	10,234,371.28	10,234,263.59	
8.	Net Additions/Reductions to CWIP		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9.	CWIP Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10.	Inventory	2,741,758.20	2,720,730.89	2,742,680.23	2,731,922.93	2,729,252.64	2,729,569.13	2,729,158.48	2,756,432.30	2,854,880.00	2,626,161.00	2,597,643.00	2,569,124.00	2,381,920.00	
11.	Net Investment	12,972,280.45	12,958,335.70	12,957,073.44	12,962,312.73	12,951,705.43	12,974,939.60	12,917,271.32	12,990,692.38	12,889,049.17	12,860,585.07	12,832,067.77	12,803,495.28	12,616,183.59	
12.	Average Net Investment		12,965,308.08	12,957,704.58	12,959,693.09	12,957,009.09	12,963,322.52	12,946,105.47	12,953,981.86	12,839,870.78	12,874,817.12	12,846,326.42	12,817,781.53	12,709,839.44	
13.	Rate of Return / 12 (B)		0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	0.009434	
14.	Return Requirement on Average Net Investment		122,314.72	122,242.98	122,261.74	122,236.42	122,295.98	122,133.56	122,207.86	122,074.74	121,461.02	121,192.24	120,922.95	119,904.63	1,461,248.84
15.	Property Tax		12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.47	12,239.51	146,873.68
16.	Total Depreciation, Prop Taxes & Return (Line 3 + 14 + 15)		158,110.06	158,020.54	158,018.32	157,996.45	158,037.98	157,803.51	157,846.02	157,768.59	157,209.06	156,994.48	156,779.38	155,815.30	1,890,399.69

Notes:
(A) GoodCents Select Property Additions Depreciated at 2.8% per year
(B) Revenue Requirement Return (includes Income Taxes) is 11.321%

GULF POWER COMPANY
CALCULATION OF CONSERVATION REVENUES
For the Period: August, 2008 Through December, 2008

	<u>Month</u>	<u>Projected MWH Sales</u>	<u>Rate (Avg Cents/KWH)</u>	<u>Clause Revenue Net of Revenue Taxes (\$)</u>
1.	08/2008	1,236,563	0.09210050	1,138,880.71
2.	09/2008	1,038,055	0.09173204	952,229.03
3.	10/2008	922,925	0.09134318	843,029.04
4.	11/2008	781,196	0.09108873	711,581.44
5.	12/2008	908,085	0.09157938	831,618.61

Program Description and Progress

Program Title: Residential Energy Survey

Program Description: This program offers existing residential customers, and individuals and contractors building new homes, energy conservation advice that encourages the implementation of efficiency measures resulting in energy savings for the customer. Owners of existing homes may choose to have a Gulf Power representative conduct an on-site survey of their home, or they may opt to participate in either a mail-in or on-line interactive version of the survey known as the "Energy Check Up." Qualifying new home owners and contractors may request a survey of their final construction plans. Regardless of the options chosen, these surveys provide customers with specific whole-house recommendations.

Program Projections: For the period January 2009 through December 2009, the Company expects to conduct 6,823 surveys and incur expenses totaling \$1,222,464.

Program Accomplishments: During the first seven months of 2008, 2,114 surveys have been conducted. The total projection for 2008 is 6,261 surveys.

Program Fiscal Expenditures: Actual expenses for January through July 2008 were \$630,036 compared to a budget of \$660,109 for the same period. This results in a difference of \$30,073 or 4.6% under budget.

Program Progress Summary: Since the approval of this program, Gulf Power Company has performed 154,192 residential energy surveys. This is a result of Gulf Power's promotional campaign to solicit energy surveys as well as the overall rapport established with its customers as the "energy experts" in Northwest Florida.

Program Description and Progress

Program Title: Residential Geothermal Heat Pump

Program Description: The objective of this program is to reduce the demand and energy requirements of new and existing residential customers through the promotion and installation of geothermal systems.

Program Projections: Gulf estimates the installation of 300 units during the 2009 period and expenses of \$542,133. Gulf Power Company's program includes promotion, rebates, education, training, and estimated heating and cooling savings for new and existing home customers.

Program Accomplishments: During the current recovery period, 42 geothermal heat pump units have been installed thus far. The total projection for 2008 is 300 units.

Program Fiscal Expenditures: For the first seven months of the 2008 recovery period, expenses were projected to be \$230,218 compared to actual expenses of \$117,684 for a deviation of \$112,534 or 48.9% below budget.

Program Progress Summary: To date, 2,315 units have been installed.

Program Description and Progress

Program Title: GoodCents Select

Program Description: The program is designed to provide the customer with a means of conveniently and automatically controlling and monitoring his/her energy purchases in response to prices that vary during the day and by season in relation to the Company's cost of producing or purchasing energy.

Program Projections: During the 2009 projection period, Gulf Power plans to have 1,250 installations. This projection assumes that Gulf will receive delivery of new and upgraded equipment from its manufacturer in April 2009. The program expenses are projected to be \$1,949,853 in depreciation, return on investment and property taxes; \$1,416,588 for payroll and benefits; \$4,157,420 for materials and expenses; and \$275,000 in advertising. These expenses totaling \$7,798,861 will be partially offset by projected program revenues of \$872,665 for a net total of \$6,926,196.

Program Accomplishments: Due to the equipment shortage, and associated suspension of active promotion of this program, there has been a net reduction of 37 units during the first seven months of 2008. It is anticipated that there will be 100 systems installed by the end of the year.

Program Fiscal Expenditures: There were projected expenses of \$3,932,197 for the period January through July 2008 with actual expenses of \$3,203,333. This results in a deviation of \$728,864 or 18.5% under budget.

Program Progress Summary: As of July 2008, there are 8,794 participating customers.

Program Description and Progress

Program Title: Commercial/Industrial Energy Analysis

Program Description: This program is designed to provide professional advice to our existing commercial and industrial customers on how to reduce, and make the most efficient use of, energy. This program covers from the smallest commercial customer, requiring only a walk-through survey, to the use of computer programs which will simulate several design options for very large energy intensive customers. The program is designed to include semi-annual and annual follow-ups with the customer to verify any conservation measures installed and to reinforce the need to continue with more conservation efforts. Customers may participate by requesting a basic Energy Analysis Audit (EAA) provided through either an on-site survey or a direct mail survey. A more comprehensive analysis can be provided by conducting a Technical Assistance Audit (TAA).

Program Projections: For the period January 2009 through December 2009, the Company expects to conduct 300 audits and incur expenses totaling \$674,018.

Program Accomplishments: During the January through July 2008 period, actual results were 133 audits. The total projection for 2008 is 300 audits.

Program Fiscal Expenditures: Forecasted expenses were \$393,075 for the first seven months of 2008 compared to actual expenses of \$355,570 for a deviation of \$37,505 or 9.5% under budget.

Program Progress Summary: A total of 18,497 audits have been completed since the program's inception.

Program Description and Progress

Program Title: GoodCents Commercial Buildings

Program Description: This program is designed to educate commercial and industrial customers on the most cost-effective methods of designing new buildings and improving existing buildings. The program stresses efficient heating and cooling equipment, improved thermal envelope, operation and maintenance, lighting, cooking and water heating. Field representatives work with architects, engineers, consultants, contractors, equipment suppliers and building owners and occupants to encourage them to make the most efficient use of all energy sources and available technologies.

Program Projections: For the 2009 recovery period, Gulf expects to certify 180 GoodCents Buildings and incur expenses totaling \$631,098.

Program Accomplishments: Certification of 88 buildings has been achieved during January through July 2008. The total projection for 2008 is 180 buildings.

Program Fiscal Expenditures: Forecasted expenses for January through July 2008 were \$417,419 compared to actual expenses of \$369,586 for a deviation of \$47,833 or 11.5% under budget.

Program Progress Summary: A total of 9,047 commercial buildings have qualified for the GoodCents certification since the program was developed in 1977.

Program Description and Progress

Program Title: Commercial Geothermal Heat Pump

Program Description: The objective of this program is to reduce the demand and energy requirements of new and existing commercial/industrial customers through the promotion and installation of advanced and emerging geothermal systems.

Program Projections: Gulf estimates the installation of 20 units during the 2009 period and expenses of \$138,393. Gulf Power Company will promote these systems by providing: estimates of heating and cooling operating costs to commercial customers installing geothermal heat pumps in commercial facilities; \$400/ton incentive for commercial, full closed loop projects or \$200/ton for hybrid closed loop projects.

Program Accomplishments: During the January through July 2008 period, there was 1 unit installed. The total projection for 2008 is 20 units.

Program Fiscal Expenditures: Forecasted expenses for January through July, 2008 were \$87,179 compared to actual expenses of \$37,567 for a deviation of \$49,612 or 56.9% under budget.

Program Progress Summary: To date, nine units have been installed.

Program Description and Progress

Program Title: Energy Services

Program Description: The Energy Services program is designed to establish the capability and process to offer advanced energy services, and energy efficient end-use equipment, that is customized to meet the individual needs of large customers. Potential projects are evaluated on a case-by-case basis and must be cost effective to qualify for incentives or rebates. Types of projects covered under this program would include demand reduction or efficiency improvement retrofits, such as lighting (fluorescent and incandescent), motor replacements, HVAC retrofit (including geothermal applications), and new electro-technologies.

Program Projections: For the 2009 recovery period, Gulf projects at the meter energy reductions of 1,178,470 kWh, and at the meter demand reductions of 510 kW winter and 275 kW summer. Expenses are expected to total \$255,000.

Program Accomplishments: For the period January through July 2008, there have been no reported reductions resulting from Energy Services. The total projection for 2008 includes at the meter energy reductions of 1,178,470 kWh, and at the meter demand reductions of 510 kW winter and 275 kW summer.

Program Fiscal Expenditures: Forecasted expenses for January through July 2008 were \$148,750 with no expenses incurred during this period.

Program Progress Summary: Total reductions at the meter of 22,986,905 kWh, 3,044 kW winter and 4,784 kW summer reductions have been achieved since this program was initiated.

Program Description and Progress

Program Title: Renewable Energy

Program Description: The Renewable Energy Program is designed to encompass a variety of voluntary renewable and green energy programs under development by Gulf Power Company. The voluntary pricing options for customers will include, but not be limited to, EarthCents Solar (Photovoltaic Rate Rider) and the Solar for Schools program. Additionally, this program will include expenses necessary to prepare and implement a renewable energy pilot program utilizing landfill gas, wind, solar or other renewable energy sources.

Program Accomplishments:

EarthCents Solar (Photovoltaic (PV) Optional Rate Rider): The PV Rate Rider is an optional rate rider for Gulf Power Company's customers. Customers may purchase photovoltaic energy in 100-watt blocks. Multiple blocks may be purchased. Power purchased or produced from photovoltaic facilities may not be specifically delivered to the customer, but will displace power that would have otherwise been produced from traditional generating facilities. The construction of the photovoltaic facility or the purchase of power from photovoltaic facilities will begin upon the attainment of sufficient commitments from all participants across the Southern Company electric system where the option is available and, as necessary, after obtaining PSC approval. Customer billing will begin the second month following the date in which power is purchased from photovoltaic generating facilities or in which a photovoltaic generating facility of the Southern Company begins commercial operation. As of July 2008, 60 customers have signed up for 76 100-watt blocks of energy.

Solar for Schools: The principle objective of the Solar for Schools program is to implement cost-effective solar education and demonstration projects at local educational facilities by means of voluntary contributions. The program also seeks to increase renewable energy and energy awareness among students, parents and contributors. Solar for Schools is a program that uses voluntary contributions to fund materials for energy education, permanent demonstration

displays, rewards for science contests, and teacher education. Voluntary contributions are solicited from customers interested in renewable energy and/or helping to improve the quality of schools in the Gulf Power Company service area. Funds are collected through a "check-off" mechanism on the utility bill or through a direct contribution and accumulated in an interest bearing account. When contributions reach an adequate level, they are directed to an educational facility for implementation of various solar educational programs and for the installation of solar equipment. Contributions are not used for administrative costs, program research or for promotion costs.

The Solar for Schools program has enabled Gulf Power to install a 4 kW PV solar system at each of the following institutions: the Junior Museum of Bay County in 2000, Meigs Middle School in Shalimar in 2003, West Florida High School of Advanced Technology in Pensacola in 2003, and Bay County High School in Panama City in 2004.

Renewable Energy Pilot: Gulf continues to evaluate and develop renewable energy sources and offerings. During 2008, Gulf added resources to further evaluate several renewable energy generation options including landfill gas, biomass, municipal solid waste, and solar PV projects. Gulf also continues to evaluate opportunities for demand-side renewable energy programs as part of our renewable initiatives.

Program Fiscal Expenditures: Program expenses were forecasted at \$185,332 for the period January through July 2008 compared to actual expenses of \$90,275 for a deviation of \$95,057 or 51.3% under budget. Actual expenses were as follows: Solar for Schools, \$200; EarthCents Solar, \$10,051; and Renewable Energy Pilot initiatives, \$80,024.

Program Description and Progress

Program Title: Conservation Demonstration and Development

Program Description: A package of conservation programs was approved by the FPSC in Order No. 23561 for Gulf Power Company to explore and to pursue research, development, and demonstration projects designed to promote energy efficiency and conservation. This program serves as an umbrella program for the identification, development, demonstration and evaluation of new or emerging end-use technologies.

Program Accomplishments:

McDonald's Geothermal Project - This is the first full Geothermal HVAC fast food restaurant to be constructed within Gulf Power Company's service area. The objective of this project is to demonstrate the energy and electrical demand benefits of this geothermal restaurant system as compared to other like restaurants operated by the same owner in the same geographic location. Additional benefits of developing a hot water consumption profile for this restaurant will be obtained within this project. Data collection for one year began January, 2008 and a final report should be available by year-end, 2009.

UWF BEST House - Gulf Power has entered into a partnership, along with a number of other donors, with the University of West Florida, located in Pensacola, Florida, to help build The BEST (Build Educate Sustain Technology) House. This is a demonstration house that will be used as an educational tool and resource for Northwest Florida.

The BEST House program's intent is to provide a home featuring energy-efficient, sustainable design techniques available to the median homebuilder and buyer of today. The 3,300 square foot, three-bedroom home is a study model featuring passive solar collectors, grey-water and rainwater collection systems, advanced insulation systems, a geothermal heat pump, whole-house ventilation, energy-efficient appliances and lighting, day-lighting, and sustainable building products. The most ambitious goal, however, is to make this an *off-grid* project with photovoltaic panels and a battery array substantial enough to supply all of the electrical power needed on site with an excess that can be sold.

Gulf Power is acting as the primary Energy Consultant to all end uses and new technologies that will continue to be donated to this project. Gulf Power will pay for the purchase, installation and monitoring of equipment that will provide data on a wide variety of energy and water end uses.

Currently, the construction document package is in the final production stage and site clearing will begin when an existing waste line has been moved. Construction is expected to commence by November, 2008 with a projected completion date in December, 2009.

Through July 2008, Gulf Power has spent \$29,144 which includes \$25,000 in expenses and \$5,144 for labor and support. Gulf Power anticipates additional expenses of \$75,000 in 2009.

Electrode Boiler - This project will measure overall energy performance and verify operation of a new 3.4mW Electrode Boiler and two new 200HP natural gas boilers which produce steam for the Escambia County Jail. The Electrode Boiler is an emerging technology that has the potential, coupled with a time varying rate such as RTP, to produce steam very efficiently.

After a number of delays since its inception in 2005, the Electrode Boiler CDD Project was installed and made ready for operation in 2007. For various reasons, including newness of the technology, relative costs of electricity and natural gas, operator proficiency, etc., the County has not yet operated the boiler for any extended period of time. A final report should be available by year-end, 2008.

Program Fiscal Expenditures: Program expenses were forecasted at \$106,048 for the period January through July 2008 compared to actual expenses of \$40,379 for a deviation of \$65,669 or 61.9% under budget. Project expenses were as follows: Electrode Boiler, \$7,091; McDonald's Geothermal, \$4,144; UWF BEST House, \$29,144.

Program Description and Progress

Program Title: Solar Thermal Water Heating Program Pilot

Program Description: Gulf Power filed the Solar Thermal Water Heating program for approval with the Commission in June, 2008. The proposed program is a three-year pilot designed to gauge utility customer interest in, and acceptance of, solar thermal water heating. Gulf will offer a \$1,000 rebate payable to customers after a qualifying system has been installed by the customer and inspected by Company personnel. Gulf Power also proposes to demonstrate solar thermal water heating in a low-income multi-family application and is working with a planned low-income development to facilitate installation of these systems in approximately 88 apartment units.

Program Projections: Gulf projects a maximum of 75 participants per year during this pilot phase. Expenses for the three year pilot are expected to total \$793,000 with \$272,000 in the first year, \$253,000 in the second year and \$268,000 in the third.

Program Accomplishments: N/A - Pending approval

Program Fiscal Expenditures: N/A - Pending approval

Program Progress Summary: N/A - Pending approval

Program Description and Progress

Program Title: Energy Education Program

Program Description: Gulf Power filed the Energy Education Program for approval with the Commission in June, 2008. The objective of this program is to raise awareness of energy efficiency and conservation and to increase participation in conservation opportunities, including Gulf's existing and future energy efficiency and conservation programs. The Program will consist of four components:

1. Consumer Awareness
2. School-Based Education
 - a. Science Teacher Training
 - b. Eighth Grade Instructional Assistance
3. Community-Based Education
4. Contractor Education

The Program will serve as a mechanism to increase education and awareness of conservation principles not traditionally promoted through existing programs, such as renewable energy alternatives. Finally, the Program will help foster understanding among current and future generations of the importance of meeting future energy needs through an increased reliance on energy efficiency and conservation.

Program Projections: Gulf projects expenses of \$1,010,000 for the 2009 recovery period and \$960,000 for each subsequent year.

Program Accomplishments: N/A - Pending approval

Program Fiscal Expenditures: N/A - Pending approval

Program Progress Summary: N/A - Pending approval

New ECCR Account Numbers Effective 01/01/2009

NEW - EWO	OLD - FERCSUB	DESCRIPTION
ME116	90801115	ECCR - RES ENERGY AUDITS - LABOR
ME116	90801116	ECCR - RES ENERGY AUDITS - OTHER
ME118	90801117	ECCR - RES MAIL-IN AUDIT - LABOR
ME118	90801118	ECCR - RES MAIL-IN AUDIT - OTHER
ME120	90801119	ECCR - RES - NEW HOME AUDIT - LABOR
ME120	90801120	ECCR - RES NEW HOME AUDIT - OTHER
ME151	90801150	ECCR - RES GEOTHERMAL HEAT PUMP - LABOR
ME151	90801151	ECCR - RES GEOTHERMAL HEAT PUMP - OTHER
ME161	90801160	ECCR - RES GOODCENTS SELECT - LABOR
ME161	90801161	ECCR - RES GOODCENTS SELECT - OTHER
ME201	90801200	ECCR - COM/IND GOOD CENTS BLDG LABOR
ME201	90801201	ECCR - COM/IND GOOD CENTS BLDG - OTHER
ME211	90801210	ECCR - SOLAR FOR SCHOOLS - LABOR
ME211	90801211	ECCR - SOLAR FOR SCHOOLS - OTHER
ME216	90801215	ECCR - COM ENERGY AUDIT/TECH ASSIST - LABOR
ME216	90801216	ECCR - COM ENERGY AUDIT/TECH ASSIST - OTHER
ME218	90801217	ECCR - COM MAIL-IN AUDIT - LABOR
ME218	90801218	ECCR - COM MAIL-IN AUDIT - OTHER
ME251	90801250	ECCR - COM GEOTHERMAL HEAT PUMP - LABOR
ME251	90801251	ECCR - COM GEOTHERMAL HEAT PUMP - OTHER
ME256	90801255	ECCR - COM DSM ENERGY SERVICE - LABOR
ME256	90801256	ECCR - COM DSM ENERGY SERVICE - OTHER
ME316	90801315	ECCR - IND ENERGY AUDIT/TECH ASSIST - LABOR
ME316	90801316	ECCR - IND ENERGY AUDIT/TECH ASSIST - OTHER
ME331	90801330	ECCR - IND COGENERATION - LABOR
ME331	90801331	ECCR - IND COGENERATION - OTHER
ME671	90801670	ECCR - RESEARCH & DEVELOPMENT - LABOR
ME671	90801671	ECCR - RESEARCH & DEVELOPMENT - OTHER
ME876	90801875	ECCR - EARTHCENTS SOLAR - LABOR
ME876	90801876	ECCR - EARTHCENTS SOLAR - OTHER
ME881	90801880	ECCR - RENEWABLE ENERGY - LABOR
ME881	90801881	ECCR - RENEWABLE ENERGY - OTHER

NOTE: Use Resource Type code Lxx to determine labor

New ECCR Account Numbers Effective 01/01/2009
(Continued)

NEW - EWO	OLD - FERCSUB	DESCRIPTION
ME116A	90901115	ECCR - RES ENERGY AUDITS - LABOR - ADVERTISING
ME116A	90901116	ECCR - RES ENERGY AUDITS - OTHER - ADVERTISING
ME118A	90901117	ECCR - RES MAIL-IN AUDIT - LABOR - ADVERTISING
ME118A	90901118	ECCR - RES MAIL-IN AUDIT - OTHER - ADVERTISING
ME120A	90901119	ECCR - NEW HOME AUDIT - LABOR - ADVERTISING
ME120A	90901120	ECCR - NEW HOME AUDIT - OTHER - ADVERTISING
ME151A	90901150	ECCR - RES GEOTHERMAL HEAT PUMP - LABOR - ADVERTISING
ME151A	90901151	ECCR - RES GEOTHERMAL HEAT PUMP - OTHER - ADVERTISING
ME161A	90901160	ECCR - RES GOODCENTS SELECT - LABOR - ADVERTISING
ME161A	90901161	ECCR - RES GOODCENTS SELECT - OTHER - ADVERTISING
ME201A	90901200	ECCR - COM/IND GOODCENTS BLDG - LABOR - ADVERTISING
ME201A	90901201	ECCR - COM/IND GOODCENTS BLDG - OTHER - ADVERTISING
ME216A	90901215	ECCR - COM ENERGY AUD/TECH ASSIST - LABOR - ADVERTISING
ME216A	90901216	ECCR - COM ENERGY AUD/TECH ASSIST - OTHER - ADVERTISING
ME876A	90901875	ECCR - EARTHCENTS SOLAR - LABOR - ADVERTISING
ME876A	90901876	ECCR - EARTHCENTS SOLAR - OTHER - ADVERTISING
ME881A	90901880	ECCR - RENEWABLE ENERGY - LABOR - ADVERTISING
ME881A	90901881	ECCR - RENEWABLE ENERGY - OTHER - ADVERTISING

NOTE: Use Resource Type code Lxx to determine labor