



Public Service Commission
CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850
-M-E-M-O-R-A-N-D-U-M-

DATE: May 6, 2010
TO: Ann Cole, Commission Clerk, Office of Commission Clerk
FROM: ^{PS} Patricia S. Lee, Senior Analyst, Division of Economic Regulation
RE: Docket No. 090319-EI - Depreciation and dismantlement study at December 31, 2009, by Gulf Power Company.

Please place the attached following correspondence in the above docket file.

- 9/24/09 - Gulf Power Company' Responses to Staff's First Data request dated 7/24/09 with CD.
- 12/2/09 - Gulf Power Company's Responses to Staff's Second Data Request dated 11/5/09
- 2/11/10 - Gulf Power Company's Responses to Staff's Third Data Request dated 1/29/10
- 2/23/10 - Staff Report to Gulf Power Company
- E-mail correspondence

Thank you.

PSL:kb

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DOCUMENT NUMBER-DATE
03784 MAY-6 09
FPSC-COMMISSION CLERK

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
Pensacola, Florida 32520-0781

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SDRITENO@southernco.com



September 24, 2009

Mr. Dave Dowds
Supervisor, Cost Analysis Section
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

Dear Mr. Dowds:

RE: Docket No: 090319-EI

Enclosed is Gulf Power Company's Responses to Staff's First Data Request in the above referenced docket.

Sincerely,

Susan D. Ritenour

mr

Enclosures

Cc: Beggs & Lane
Jeffrey A. Stone
Office of Public Counsel

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09 SEP 25 PM 2:42
DEPARTMENT OF
ECONOMIC REGULATION

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1. Please provide the following information for Gulfs recent 2009 Dismantlement Study.
 - a. Please specify the employees assumed in the study that will conduct the dismantlement by site, job title, description of work performed, and labor rate.
 - b. If the labor rates used in the study include loadings, please identify the specific components of the loadings and how they are computed. Please provide any associated work papers and supporting documents.
 - c. Please identify what unloaded labor rates were used in the study (e.g., local union pay scales, RS Means, etc.)
 - d. If the response to (a), (b), and/or (c) have changed since the 2005 Dismantlement Study, please identify what changes have been made with any supporting documents, including but not limited to job title, description of work performed, loaded and unloaded labor rates, local union pay scales, etc.

ANSWER:

- a. The Dismantlement Study does not assume that any specific employees will conduct the dismantlement. Costs included for engineering, and administrative support are based on a percent of the dismantling costs as discussed in Section 7.5 of the study.
- b. The Dismantlement Study cost estimate is based on unit pricing for dismantlement and site restoration. Unit pricing includes all contractor mobilization, equipment, overhead, and profit.
- c. The study does not include unloaded labor rates.
- d. The approach used to calculate dismantlement costs has not changed since the 2005 Depreciation Study with regards to questions (a), (b), and/or (c) above.

2. Please explain how the cost of removing asbestos and other contaminants are considered in Gulfs 2009 dismantlement cost estimates.

ANSWER:

For this Study, unit costs for removal and disposal of asbestos and other contaminants are tied to cubic yards for soil, drums for chemical residues, and pounds for asbestos. An assessment will be performed to identify regulated hazardous and toxic materials which will be handled and disposed of according to appropriate current federal and state regulations at the time of actual dismantlement.

3. In the 2009 Dismantlement Study, the Company states that Plant Crist Unit 1, Unit and Unit 3 were retired and dismantled. Please provide any work papers and supporting documents pertaining to the dismantlement of each of these units, including but not limited to an indication of each unit's total dismantlement cost, its dismantlement reserve at the time of dismantlement, the method used for dismantlement, and the dates of retirement and dismantlement.

ANSWER:

The Company erred in removing Crist Units 1-3 in the 2009 Dismantlement Study. What has actually taken place is a partial dismantlement. This partial dismantlement removes the turbine and generators only and should be completed by year end 2009. The majority of the dismantlement costs for these units are not expected to be incurred in for several years.

The dismantlement of these Units is using the reverse construction methodology. The units are being dismantled together as one project. Dismantlement costs recorded for these Units thru July 2009 are \$691,275.79. These dismantlement costs have been collected and recorded to a single capital work order therefore, unit specific dismantlement costs are not available.

While the dismantlement reserve is accumulated at a total plant level, we can allocate the reserve to the unit level based on the reserve balances from the 2005 Dismantlement Study. Using this methodology, Unit 1 has a estimated reserve balance of \$1,837,979, Unit 2 \$1,768,806, and Unit 3 \$1,664,414. These balances are reflective as of July 31, 2009.

The supporting documentation attached represents:

1. Attachment A – A copy of the work order related to the dismantlement.
2. Attachment B – A detail listing of the dismantlement charges.

Work Order Number: C04134

Company: Gulf Power Company

Staff's First Data Request
Docket No. 090319-EI
GULF POWER COMPANY
September 25, 2009
Item No. 3, Attachment A
Page 1 of 1

Funding Project: 1148

Task:

Asset Location: 41108 SP-Crist Commn A-FERC 310-317

Asset Location ID: 41108

Initiated By: javannor

In Service Date: 5/27/2009

Est Start Date: 4/15/2008

Completion Date: 5/27/2009

Est Complete Date: 5/31/2009

First Cpr Month: 5/1/2009

Initiation Date: 4/2/2008

Close Date:

Description: COR of Units 1, 2, & 3 Turbine, Gen

Long Description:

COR of units 1, 2, and 3 turbine, generator, condensor,
feed pumps and associated systems
CR-32-08

Estimated Cost - Retirement Summary

Charge Type	Amount
Cost of Removal	\$800,000.00
Total Net Cost:	\$800,000.00

Charge Type	Utility Account	Retirement Unit	Quantity
Cost of Removal	314 - Turbogenerator Units	31475220012 Spindle or Shaft	0
Cost of Removal	314 - Turbogenerator Units	31475230042 Rotor, Forging	0
Cost of Removal	314 - Turbogenerator Units	31475240060 Exciter	0
Cost of Removal	314 - Turbogenerator Units	31475270123 Oil Reservoir	0
Cost of Removal	314 - Turbogenerator Units	31477010322 Tubes, condenser	0

Approved: rshaskew

Date: 12/4/2008

Approved: kjcuevas

Date: 12/4/2008

Approved:

Date:

Approved:

Date:

Approved:

Date:

Approved: jamcmah

Date: 12/17/2008

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200805	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1.08
C04134	Retirements	4108-00150 CRIST PLANT	200805	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	61.07
C04134	Retirements	4108-00150 CRIST PLANT	200805	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	64.67
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C04134	Retirements	4108-00150 CRIST PLANT	200805	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	16.46
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C04134	Retirements	4108-00150 CRIST PLANT	200805	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4.13
C04134	Retirements	4108-00150 CRIST PLANT	200805	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	206.49
C04134	Retirements	4108-00150 CRIST PLANT	200805	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	234.01
C04134	Retirements	4108-00150 CRIST PLANT	200805	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	247.78
C04134	Retirements	4108-00150 CRIST PLANT	200806	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	10.82
C04134	Retirements	4108-00150 CRIST PLANT	200806	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	11.09
C04134	Retirements	4108-00150 CRIST PLANT	200806	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	71.01
C04134	Retirements	4108-00150 CRIST PLANT	200806	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	199.36
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C04134	Retirements	4108-00150 CRIST PLANT	200806	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	140.00
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C04134	Retirements	4108-00150 CRIST PLANT	200806	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2.59
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C04134	Retirements	4108-00150 CRIST PLANT	200806	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	220.25
C04134	Retirements	4108-00150 CRIST PLANT	200807	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	44.40
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C04134	Retirements	4108-00150 CRIST PLANT	200807	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	501.72
C04134	Retirements	4108-00150 CRIST PLANT	200807	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	16.45
C04134	Retirements	4108-00150 CRIST PLANT	200807	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	143.28
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**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
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C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	22.98
C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	61.59
C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	19.71
C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	7.98
C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	7.74
C04134	Retirements	4108-00150 CRIST PLANT	200809	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	8.35
C04134	Retirements	4108-00150 CRIST PLANT	200809	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	16.05
C04134	Retirements	4108-00150 CRIST PLANT	200809	Benefits	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	731.99
C04134	Retirements	4108-00150 CRIST PLANT	200809	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	84.00

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month	number	charge_type	fund_proj	number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	366.33
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,883.51
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	44.89
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	43.57
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	43.57
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	147.22
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	54,659.98
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,393.20
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,213.79
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(25,459.15)
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(5,947.33)
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(19,100.33)
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,947.33
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	9,991.27
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(1,105.30)
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,947.33
C04134	Retirements	4108-00150 CRIST PLANT		200809	Expenses	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(6,070.60)
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	90.00
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	332.49
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,747.40
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,597.63
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	776.72
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	17,429.35
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	9,591.12
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	18,897.56
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,019.11
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,959.73
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,113.89
C04134	Retirements	4108-00150 CRIST PLANT		200809	Contract Services	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,324.99
C04134	Retirements	4108-00150 CRIST PLANT		200809	Labor	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	243.50
C04134	Retirements	4108-00150 CRIST PLANT		200809	Labor	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6,342.20
C04134	Retirements	4108-00150 CRIST PLANT		200809	Labor	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,759.18
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	366.33
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	107.86
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	54.90
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	107.85
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	745.24
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,049.99
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	107.86
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	394.69
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	13,149.02
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,508.10
C04134	Retirements	4108-00150 CRIST PLANT		200809	Materials	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,007.88
C04134	Retirements	4108-00150 CRIST PLANT		200810	Benefits	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	16.15
C04134	Retirements	4108-00150 CRIST PLANT		200810	Benefits	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	900.74
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4.35
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	12.62
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	193.52
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	22.46
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	208.13
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,064.63
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5.20
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	119.43
C04134	Retirements	4108-00150 CRIST PLANT		200810	Overheads	1148		Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	15.08

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200810	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6.10
C04134	Retirements	4108-00150 CRIST PLANT	200810	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5.92
C04134	Retirements	4108-00150 CRIST PLANT	200810	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6.35
C04134	Retirements	4108-00150 CRIST PLANT	200810	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5.42
C04134	Retirements	4108-00150 CRIST PLANT	200810	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	555.59
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	42.00
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,406.00
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,291.27
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(15,362.46)
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(4,393.20)
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,486.21
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	12,019.95
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(5,947.33)
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	24,259.81
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(28,726.00)
C04134	Retirements	4108-00150 CRIST PLANT	200810	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(5,947.33)
C04134	Retirements	4108-00150 CRIST PLANT	200810	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	78,171.30
C04134	Retirements	4108-00150 CRIST PLANT	200810	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,758.04
C04134	Retirements	4108-00150 CRIST PLANT	200810	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,559.53
C04134	Retirements	4108-00150 CRIST PLANT	200810	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,317.21
C04134	Retirements	4108-00150 CRIST PLANT	200810	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6,158.48
C04134	Retirements	4108-00150 CRIST PLANT	200810	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	82.03
C04134	Retirements	4108-00150 CRIST PLANT	200810	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,818.69
C04134	Retirements	4108-00150 CRIST PLANT	200810	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,574.49
C04134	Retirements	4108-00150 CRIST PLANT	200810	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	12,075.06
C04134	Retirements	4108-00150 CRIST PLANT	200810	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	12,380.57
C04134	Retirements	4108-00150 CRIST PLANT	200810	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,736.18
C04134	Retirements	4108-00150 CRIST PLANT	200810	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	209.12
C04134	Retirements	4108-00150 CRIST PLANT	200810	SCS Internal Costs	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	64,776.12
C04134	Retirements	4108-00150 CRIST PLANT	200810	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6.24
C04134	Retirements	4108-00150 CRIST PLANT	200810	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2.09
C04134	Retirements	4108-00150 CRIST PLANT	200810	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	25.39
C04134	Retirements	4108-00150 CRIST PLANT	200810	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	31.68
C04134	Retirements	4108-00150 CRIST PLANT	200810	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	383.58
C04134	Retirements	4108-00150 CRIST PLANT	200811	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	46.99
C04134	Retirements	4108-00150 CRIST PLANT	200811	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	920.61
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1.76
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5.10
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	99.28
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	9.08
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	95.72
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	476.30
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2.10
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	44.34
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	6.09
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2.47
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2.39
C04134	Retirements	4108-00150 CRIST PLANT	200811	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2.58
C04134	Retirements	4108-00150 CRIST PLANT	200811	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	15.25
C04134	Retirements	4108-00150 CRIST PLANT	200811	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	489.51
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	28.00
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,340.00
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	517.95
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,581.54

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	119.73
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	13,108.51
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.00
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(18,187.45)
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(3,286.95)
C04134	Retirements	4108-00150 CRIST PLANT	200811	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	17,637.31
C04134	Retirements	4108-00150 CRIST PLANT	200811	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	362.00
C04134	Retirements	4108-00150 CRIST PLANT	200811	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	14,556.83
C04134	Retirements	4108-00150 CRIST PLANT	200811	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,936.60
C04134	Retirements	4108-00150 CRIST PLANT	200811	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5,246.78
C04134	Retirements	4108-00150 CRIST PLANT	200811	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	238.60
C04134	Retirements	4108-00150 CRIST PLANT	200811	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,983.37
C04134	Retirements	4108-00150 CRIST PLANT	200811	Labor	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	4,673.93
C04134	Retirements	4108-00150 CRIST PLANT	200811	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	2,581.54
C04134	Retirements	4108-00150 CRIST PLANT	200811	Materials	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	313.68
C04134	Retirements	4108-00150 CRIST PLANT	200811	SCS Internal Costs	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	11,342.92
C04134	Retirements	4108-00150 CRIST PLANT	200812	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	153.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,222.23
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.22
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.13
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.99
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1.80
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1.64
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.16
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	7.52
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.70
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.66
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	7.89
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	27.73
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.05
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.15
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.06
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	5.94
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.44
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.18
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.17
C04134	Retirements	4108-00150 CRIST PLANT	200812	Overheads	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	0.19
C04134	Retirements	4108-00150 CRIST PLANT	200812	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	39.57
C04134	Retirements	4108-00150 CRIST PLANT	200812	Benefits	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	564.10
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	18.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,118.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	783.81
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	3,298.97
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	1,735.19
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(40,684.82)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(11,908.51)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	18,934.55
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	18,934.54
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(5,700.00)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	22,202.50
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(17,637.31)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Expenses	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	8,097.76
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	195.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Corn Facilities A	5/27/2009 00:00:00	completed	(332.49)

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(60,826.86)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(4.87)
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	13,108.51
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,905.90
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	635.30
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	7,224.46
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2,217.08
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	7,656.33
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,844.18
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4,009.19
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2,597.03
C04134	Retirements	4108-00150 CRIST PLANT	200812	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	715.86
C04134	Retirements	4108-00150 CRIST PLANT	200812	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	622.45
C04134	Retirements	4108-00150 CRIST PLANT	200812	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,899.68
C04134	Retirements	4108-00150 CRIST PLANT	200812	Labor	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4,972.27
C04134	Retirements	4108-00150 CRIST PLANT	200812	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4,944.18
C04134	Retirements	4108-00150 CRIST PLANT	200812	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	5,700.00
C04134	Retirements	4108-00150 CRIST PLANT	200812	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	14,338.34
C04134	Retirements	4108-00150 CRIST PLANT	200812	SCS Internal Costs	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	11,393.20
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	47.49
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.77
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	34.42
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.07
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	620.72
C04134	Retirements	4108-00150 CRIST PLANT	200901	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	235.48
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	52.00
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,954.00
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(64,227.49)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(1,200.00)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(18,934.55)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(18,934.54)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,205.80
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(10,979.32)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	15,895.19
C04134	Retirements	4108-00150 CRIST PLANT	200901	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(8,097.76)
C04134	Retirements	4108-00150 CRIST PLANT	200901	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	55,468.00
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4,805.49
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	18,934.55
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	18,934.54
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4.82
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	52,878.26
C04134	Retirements	4108-00150 CRIST PLANT	200901	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	8,097.76
C04134	Retirements	4108-00150 CRIST PLANT	200901	SCS Internal Costs	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,523.33
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	5.57
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	119.00
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.08
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	17.00
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.01
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	91.46
C04134	Retirements	4108-00150 CRIST PLANT	200902	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	117.16
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	205.00
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	219.31
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,072.60

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month	number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(3,205.80)
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(42,187.31)
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	35,630.34
C04134	Retirements	4108-00150 CRIST PLANT	200902	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	58,821.04
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,922.97
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	591.00
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,205.80
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	33,514.07
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	15,895.19
C04134	Retirements	4108-00150 CRIST PLANT	200902	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	9,438.31
C04134	Retirements	4108-00150 CRIST PLANT	200902	Materials	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	19,407.03
C04134	Retirements	4108-00150 CRIST PLANT	200902	SCS Internal Costs	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,666.13
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	7.38
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	111.63
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	127.64
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	39.38
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.01
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	135.35
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	5.64
C04134	Retirements	4108-00150 CRIST PLANT	200903	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	122.58
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	536.08
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	492.48
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(6,190.00)
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,219.20
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2,450.00
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(16,159.16)
C04134	Retirements	4108-00150 CRIST PLANT	200903	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(50,068.36)
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,095.00
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	55,381.54
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	6,353.98
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	6,145.84
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,439.12
C04134	Retirements	4108-00150 CRIST PLANT	200903	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	29,205.19
C04134	Retirements	4108-00150 CRIST PLANT	200903	Materials	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	372.09
C04134	Retirements	4108-00150 CRIST PLANT	200903	SCS Internal Costs	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	842.19
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(3.06)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(46.26)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(52.89)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(16.32)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(56.08)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(2.34)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(47.96)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	238.00
C04134	Retirements	4108-00150 CRIST PLANT	200904	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(3,219.20)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(2,450.00)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(4,673.27)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Expenses	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(8,752.68)
C04134	Retirements	4108-00150 CRIST PLANT	200904	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,219.20
C04134	Retirements	4108-00150 CRIST PLANT	200904	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2,450.00
C04134	Retirements	4108-00150 CRIST PLANT	200904	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,462.00
C04134	Retirements	4108-00150 CRIST PLANT	200904	Contract Services	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	8,752.68
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.67
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	10.14
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148		Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	11.59

**Crist Units 1, 2, and 3 Dismantlement
Work Order C04134**

work_order_number	expenditure_type	gl_account	month_number	charge_type	fund_proj_number	work_order_type	in_service_date	work_order_status	amount
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4.15
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	14.05
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	0.51
C04134	Retirements	4108-00150 CRIST PLANT	200905	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	4.84
C04134	Retirements	4108-00150 CRIST PLANT	200905	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	8,198.00
C04134	Retirements	4108-00150 CRIST PLANT	200905	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	3,565.55
C04134	Retirements	4108-00150 CRIST PLANT	200905	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(30,693.10)
C04134	Retirements	4108-00150 CRIST PLANT	200905	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	2,518.99
C04134	Retirements	4108-00150 CRIST PLANT	200905	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	204.93
C04134	Retirements	4108-00150 CRIST PLANT	200905	Materials	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	189.93
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(2.78)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(42.21)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(48.05)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(17.18)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(58.21)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(2.12)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(20.05)
C04134	Retirements	4108-00150 CRIST PLANT	200906	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	219.31
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(32.20)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(491.41)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(556.85)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	1,153.43
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(0.05)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	17.61
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(674.71)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(24.61)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Overheads	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(232.41)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Expenses	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	219.31
C04134	Retirements	4108-00150 CRIST PLANT	200907	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(134,647.37)
C04134	Retirements	4108-00150 CRIST PLANT	200907	Contract Services	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(1,753.17)
COR - Dismantlement									746,275.79
C04134	Retirements	4108-00150 CRIST PLANT	200809	Salvage	1148	Gulf-Plant Crist-Com Facilities A	5/27/2009 00:00:00	completed	(55,000.00)
Salvage									(55,000.00)
Net Removal									\$691,275.79

4. Please provide the escalation/inflation factors used to arrive at the accruals in the 2009 Dismantlement Study and the 2005 Dismantlement Study.

ANSWER:

The supporting documentation attached represents:

1. Attachment C – Escalation factors 2009 Study
2. Attachment D – Escalation factors 2005 Amended Study
3. Attachment E – Escalation factors 2005 Study as updated by Gulf per Staff request on letter dated December 27, 2005.
4. Attachment F – Inflation factors 2009 Study
5. Attachment G – Inflation factors 2005 Amended Study
6. Attachment H – Inflation factors 2005 Study as updated by Gulf per Staff request on letter dated December 27, 2005.

Note - For inflation factors, see column "J" on Attachments F, G and H.

ESCALATION RATES
"REVIEW OF THE U.S. ECONOMY"
March, 2009 - 25 Year Forecast

SCHEDULE 3

(A) PERIODS	(B) RET YEAR	(C) COMPENSATION PER HOUR (Labor)		(E) GDP DEFLATOR (Disposal)		(G) INTERMEDIATE MATERIALS, SUPPLIES, AND COMPONENTS (Scrap)	
		ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER
			(D) x (1+(C))		(F) x (1+(E))		(H) x (1+(G))
0	2009		1.000		1.000		1.000
1	2010	0.7	1.007	0.3	1.003	2.2	1.022
2	2011	-0.5	1.002	1.5	1.018	3.4	1.057
3	2012	0.2	1.004	1.8	1.036	2.2	1.080
4	2013	1.7	1.021	1.9	1.055	1.2	1.093
5	2014	2.7	1.048	1.6	1.072	0.9	1.103
6	2015	2.9	1.078	1.7	1.090	1.7	1.122
7	2016	2.8	1.108	1.7	1.109	2.0	1.144
8	2017	2.8	1.139	1.7	1.128	2.0	1.167
9	2018	2.8	1.171	1.7	1.147	1.9	1.190
10	2019	2.8	1.204	1.7	1.166	1.9	1.213
11	2020	2.8	1.238	1.7	1.186	1.9	1.237
12	2021	2.8	1.272	1.7	1.206	2.0	1.261
13	2022	2.7	1.307	1.7	1.226	2.0	1.287
14	2023	2.7	1.342	1.7	1.246	2.1	1.313
15	2024	2.7	1.378	1.7	1.267	2.0	1.340
16	2025	2.7	1.415	1.6	1.288	2.0	1.366
17	2026	2.7	1.453	1.6	1.309	1.9	1.393
18	2027	2.7	1.492	1.6	1.330	1.9	1.420
19	2028	2.7	1.532	1.6	1.351	2.0	1.448
20	2029	2.7	1.573	1.6	1.372	2.0	1.476
21	2030	2.7	1.615	1.5	1.393	2.0	1.505
22	2031	2.7	1.658	1.5	1.414	2.0	1.534
23	2032	2.7	1.702	1.5	1.435	2.0	1.564
24	2033	2.7	1.747	1.5	1.457	1.9	1.594
25	2034	2.6	1.793	1.5	1.479	1.9	1.625
26	2035	2.6	1.840	1.6	1.502	1.9	1.656
27	2036	2.6	1.888	1.5	1.524	1.9	1.688
28	2037	2.6	1.937	1.4	1.545	1.9	1.720
29	2038	2.6	1.987	1.4	1.567	1.9	1.753
30	2039	2.6	2.038	1.4	1.589	1.9	1.786
31	2040	2.6	2.091	1.4	1.611	1.9	1.820
32	2041	2.6	2.145	1.4	1.634	1.9	1.855
33	2042	2.6	2.200	1.4	1.657	1.9	1.890
34	2043	2.6	2.257	1.4	1.680	1.9	1.926
35	2044	2.6	2.315	1.4	1.704	1.9	1.963
36	2045	2.6	2.375	1.4	1.728	1.9	2.000
37	2046	2.6	2.436	1.4	1.752	1.9	2.038
38	2047	2.6	2.499	1.4	1.777	1.9	2.077
39	2048	2.6	2.563	1.4	1.802	1.9	2.116
40	2049	2.6	2.629	1.4	1.827	1.9	2.156
41	2050	2.6	2.697	1.4	1.853	1.9	2.197
42	2051	2.6	2.767	1.4	1.879	1.9	2.239
43	2052	2.6	2.838	1.4	1.906	1.9	2.281
44	2053	2.6	2.911	1.4	1.933	1.9	2.324
45	2054	2.6	2.986	1.4	1.960	1.9	2.368
46	2055	2.6	3.063	1.4	1.988	1.9	2.413
47	2056	2.6	3.142	1.4	2.016	1.9	2.459
48	2057	2.6	3.223	1.4	2.044	1.9	2.506
49	2058	2.6	3.306	1.4	2.073	1.9	2.554
50	2059	2.6	3.391	1.4	2.102	1.9	2.602
51	2060	2.6	3.478	1.4	2.132	1.9	2.651
52	2061	2.6	3.568	1.4	2.162	1.9	2.701
53	2062	2.6	3.660	1.4	2.193	1.9	2.752
54	2063	2.6	3.754	1.4	2.224	1.9	2.804
55	2064	2.6	3.851	1.4	2.255	1.9	2.857
56	2065	2.6	3.950	1.4	2.287	1.9	2.911
57	2066	2.6	4.052	1.4	2.319	1.9	2.966
58	2067	2.6	4.156	1.4	2.352	1.9	3.022
59	2068	2.6	4.263	1.4	2.385	1.9	3.079

ESCALATION RATES
"REVIEW OF THE U.S. ECONOMY"
Sep. 2006 - 25 Year Forecast

SCHEDULE 3

(A) PERIODS	(B) RET YEAR	(C) COMPENSATION PER HOUR (Labor)		(E) GDP DEFLATOR (Disposal)		(G) INTERMEDIATE MATERIALS, SUPPLIES, AND COMPONENTS (Scrap)	
		ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER
		(D) = (1+(C))		(F) = (1+(E))		(H) = (1+(G))	
0	2005		1.000		1.000		1.000
1	2006	3.1	1.031	3.2	1.032	7.3	1.073
2	2007	3.6	1.068	3.0	1.063	3.9	1.115
3	2008	3.4	1.104	2.4	1.088	1.8	1.135
4	2009	3.3	1.141	2.1	1.111	1.0	1.147
5	2010	3.3	1.179	2.0	1.134	0.9	1.157
6	2011	3.3	1.218	2.1	1.157	1.3	1.172
7	2012	3.3	1.258	2.0	1.180	1.8	1.194
8	2013	3.3	1.299	2.0	1.203	2.0	1.218
9	2014	3.3	1.342	1.9	1.226	2.0	1.243
10	2015	3.3	1.386	1.9	1.250	2.1	1.268
11	2016	3.3	1.432	1.9	1.274	2.1	1.294
12	2017	3.3	1.479	1.9	1.298	2.0	1.320
13	2018	3.3	1.528	1.9	1.322	2.0	1.346
14	2019	3.3	1.578	1.8	1.346	2.0	1.372
15	2020	3.3	1.630	1.9	1.371	2.0	1.399
16	2021	3.3	1.683	1.9	1.397	2.1	1.428
17	2022	3.3	1.738	1.9	1.423	2.2	1.459
18	2023	3.3	1.795	1.8	1.449	2.2	1.492
19	2024	3.3	1.854	1.8	1.476	2.2	1.525
20	2025	3.3	1.915	1.8	1.503	2.2	1.558
21	2026	3.3	1.978	1.8	1.530	2.1	1.591
22	2027	3.3	2.042	1.8	1.557	2.2	1.625
23	2028	3.3	2.109	1.8	1.585	2.2	1.660
24	2029	3.3	2.178	1.8	1.613	2.2	1.696
25	2030	3.3	2.249	1.8	1.641	2.2	1.733
26	2031	3.3	2.323	1.7	1.670	2.2	1.771
27	2032	3.3	2.399	1.7	1.699	2.2	1.810
28	2033	3.3	2.478	1.7	1.729	2.2	1.850
29	2034	3.3	2.560	1.8	1.759	2.2	1.891
30	2035	3.3	2.644	1.8	1.790	2.2	1.933
31	2036	3.3	2.731	1.8	1.821	2.2	1.976
32	2037	3.3	2.821	1.8	1.853	2.2	2.020
33	2038	3.3	2.914	1.8	1.885	2.2	2.065
34	2039	3.3	3.010	1.8	1.918	2.2	2.111
35	2040	3.3	3.109	1.8	1.952	2.2	2.158
36	2041	3.3	3.212	1.8	1.986	2.2	2.206
37	2042	3.3	3.318	1.8	2.021	2.2	2.255
38	2043	3.3	3.427	1.8	2.056	2.2	2.305
39	2044	3.3	3.540	1.8	2.092	2.2	2.356
40	2045	3.3	3.657	1.8	2.129	2.2	2.408
41	2046	3.3	3.778	1.8	2.166	2.2	2.461
42	2047	3.3	3.903	1.8	2.204	2.2	2.515
43	2048	3.3	4.032	1.8	2.243	2.2	2.571
44	2049	3.3	4.165	1.8	2.282	2.2	2.628
45	2050	3.3	4.302	1.8	2.322	2.2	2.686
46	2051	3.3	4.444	1.8	2.363	2.2	2.745
47	2052	3.3	4.591	1.8	2.404	2.2	2.806
48	2053	3.3	4.743	1.8	2.446	2.2	2.868
49	2054	3.3	4.900	1.8	2.489	2.2	2.931
50	2055	3.3	5.062	1.8	2.533	2.2	2.996
51	2056	3.3	5.229	1.8	2.577	2.2	3.062
52	2057	3.3	5.402	1.8	2.622	2.2	3.130
53	2058	3.3	5.580	1.8	2.668	2.2	3.199
54	2059	3.3	5.764	1.8	2.715	2.2	3.270
55	2060	3.3	5.954	1.8	2.763	2.2	3.342
56	2061	3.3	6.150	1.8	2.811	2.2	3.416
57	2062	3.3	6.353	1.8	2.860	2.2	3.491
58	2063	3.3	6.563	1.8	2.910	2.2	3.568
59	2064	3.3	6.780	1.8	2.961	2.2	3.647

ESCALATION RATES
"REVIEW OF THE U.S. ECONOMY"
Jan, 2006 - 25 Year Forecast

SCHEDULE 3

(A) PERIODS	(B) RET YEAR	(C) COMPENSATION PER HOUR (Labor)		(E) GDP DEFLATOR (Disposal)		(G) INTERMEDIATE MATERIALS, SUPPLIES, AND COMPONENTS (Scrap)	
		ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER
		(D) x (1+(C))		(F) x (1+(E))		(H) x (1+(G))	
0	2005		1.000		1.000		1.000
1	2006	3.6	1.036	3.1	1.031	6.0	1.060
2	2007	3.7	1.074	2.5	1.057	2.8	1.090
3	2008	3.6	1.112	2.1	1.079	1.9	1.111
4	2009	3.4	1.150	2.0	1.101	1.4	1.127
5	2010	3.4	1.189	2.0	1.122	1.4	1.143
6	2011	3.4	1.230	2.0	1.144	1.5	1.161
7	2012	3.4	1.272	1.9	1.165	2.0	1.184
8	2013	3.4	1.316	1.9	1.187	2.1	1.208
9	2014	3.4	1.361	1.9	1.209	2.1	1.233
10	2015	3.4	1.408	1.9	1.231	2.1	1.259
11	2016	3.4	1.456	1.8	1.254	2.1	1.286
12	2017	3.4	1.506	1.8	1.277	2.1	1.313
13	2018	3.4	1.557	1.8	1.300	2.0	1.340
14	2019	3.4	1.610	1.8	1.323	2.1	1.368
15	2020	3.4	1.665	1.8	1.347	2.2	1.398
16	2021	3.4	1.722	1.9	1.372	2.2	1.429
17	2022	3.4	1.781	1.9	1.397	2.2	1.461
18	2023	3.4	1.842	1.8	1.423	2.2	1.494
19	2024	3.4	1.905	1.8	1.449	2.2	1.527
20	2025	3.4	1.970	1.8	1.475	2.2	1.560
21	2026	3.4	2.038	1.8	1.502	2.2	1.594
22	2027	3.4	2.108	1.8	1.529	2.2	1.628
23	2028	3.4	2.180	1.8	1.556	2.2	1.663
24	2029	3.4	2.255	1.8	1.583	2.2	1.699
25	2030	3.4	2.332	1.7	1.610	2.2	1.736
26	2031	3.4	2.411	1.7	1.637	2.1	1.773
27	2032	3.4	2.492	1.6	1.663	2.1	1.810
28	2033	3.3	2.575	1.6	1.689	2.0	1.847
29	2034	3.3	2.661	1.6	1.715	2.0	1.884
30	2035	3.3	2.750	1.6	1.742	2.0	1.922
31	2036	3.3	2.842	1.6	1.769	2.0	1.961
32	2037	3.3	2.937	1.6	1.797	2.0	2.000
33	2038	3.3	3.035	1.6	1.825	2.0	2.040
34	2039	3.3	3.136	1.6	1.853	2.0	2.081
35	2040	3.3	3.240	1.6	1.882	2.0	2.123
36	2041	3.3	3.348	1.6	1.911	2.0	2.166
37	2042	3.3	3.459	1.6	1.941	2.0	2.210
38	2043	3.3	3.574	1.6	1.971	2.0	2.254
39	2044	3.3	3.693	1.6	2.002	2.0	2.299
40	2045	3.3	3.816	1.6	2.033	2.0	2.345
41	2046	3.3	3.943	1.6	2.065	2.0	2.392
42	2047	3.3	4.074	1.6	2.097	2.0	2.440
43	2048	3.3	4.210	1.6	2.130	2.0	2.489
44	2049	3.3	4.350	1.6	2.163	2.0	2.539
45	2050	3.3	4.495	1.6	2.197	2.0	2.590
46	2051	3.3	4.645	1.6	2.231	2.0	2.642
47	2052	3.3	4.800	1.6	2.266	2.0	2.695
48	2053	3.3	4.960	1.6	2.301	2.0	2.749
49	2054	3.3	5.125	1.6	2.337	2.0	2.804
50	2055	3.3	5.296	1.6	2.373	2.0	2.860
51	2056	3.3	5.472	1.6	2.410	2.0	2.917
52	2057	3.3	5.654	1.6	2.448	2.0	2.976
53	2058	3.3	5.842	1.6	2.486	2.0	3.036
54	2059	3.3	6.037	1.6	2.525	2.0	3.097
55	2060	3.3	6.238	1.6	2.564	2.0	3.159
56	2061	3.3	6.446	1.6	2.604	2.0	3.222
57	2062	3.3	6.661	1.6	2.645	2.0	3.287
58	2063	3.3	6.883	1.6	2.686	2.0	3.353
59	2064	3.3	7.112	1.6	2.728	2.0	3.420

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)*(F)	% of (D)	(G)*(I)	C=(E)*(J)-(D-2009)+1	L=(K)-(D-2009)+1		(M)*(L)
Unit 4	Labor		2024	1,621,290	1.378	2,234,138						
			2025	1,621,290	1.415	2,294,125						
			2039	572,220	2.038	1,166,184						
	Total Labor	6,358,000	2024	3,814,800		5,694,447	3,043,553	2,650,894	2.71%	145,621	1.0413	151,635
	Disposal		2024	118,575	1.267	150,235						
			2025	118,575	1.288	152,725						
			2039	41,850	1.589	66,500						
	Total Disposal	279,000	2024	279,000		369,460	197,468	171,992	1.89%	10,025	1.0287	10,313
	Scrap (Incl. Materials @ 40% of Labor)		2024	566,185	1.340	758,688						
			2025	566,185	1.366	773,409						
			2039	199,830	1.786	356,896						
	Total Scrap	(1,211,000)	2024	1,332,200		1,888,993	1,009,624	879,369	2.36%	49,558	1.0359	51,337
Total Unit 4		5,426,000		5,426,000		7,952,900	4,250,646	3,702,255		205,204		213,285
Unit 5	Labor		2026	1,634,805	1.453	2,375,372						
			2027	1,634,805	1.492	2,439,129						
			2039	576,990	2.038	1,175,906						
	Total Labor	6,411,000	2026	3,846,600		5,990,407	2,995,146	2,995,261	2.64%	141,880	1.0403	147,598
	Disposal		2026	127,925	1.309	167,454						
			2027	127,925	1.330	170,140						
			2039	45,150	1.589	71,743						
	Total Disposal	301,000	2026	301,000		409,337	204,665	204,672	1.82%	10,377	1.0277	10,664
	Scrap (Incl. Materials @ 40% of Labor)		2026	575,195	1.393	801,247						
			2027	575,195	1.420	816,777						
			2039	203,010	1.786	362,576						
	Total Scrap	(1,211,000)	2026	1,353,400		1,980,600	990,281	990,319	2.27%	48,405	1.0345	50,075
Total Unit 5		5,501,000		5,501,000		8,380,344	4,190,092	4,190,252		200,662		208,337

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Unit 6												
	Labor		2035	3,993,045	1.840	7,347,203						
			2036	3,993,045	1.888	7,538,869						
			2039	1,409,310	2.038	2,872,174						
	Total Labor	15,659,000	2035	9,395,400		17,758,246	7,381,814	10,376,432	2.48%	288,969	1.0378	299,892
	Disposal		2035	249,900	1.502	375,350						
			2036	249,900	1.524	380,848						
			2039	88,200	1.589	140,150						
	Total Disposal	588,000	2035	588,000		896,348	372,597	523,751	1.63%	16,327	1.0248	16,732
	Scrap (incl. Materials @ 40% of Labor)		2035	1,424,855	1.656	2,359,560						
			2036	1,424,855	1.688	2,405,155						
			2039	502,890	1.786	898,162						
	Total Scrap	(2,911,000)	2035	3,352,600		5,662,877	2,353,966	3,308,911	2.04%	97,793	1.0310	100,825
Total Unit 6		13,336,000		13,336,000		24,317,471	10,108,377	14,209,094		403,089		417,449
Unit 7												
	Labor		2038	6,787,590	1.987	13,486,941						
			2039	6,787,590	2.038	13,833,108						
			2039	2,395,620	2.038	4,882,274						
	Total Labor	26,618,000	2038	15,970,800		32,202,323	8,233,270	23,969,053	2.45%	577,260	1.0373	598,792
	Disposal		2038	654,500	1.567	1,025,602						
			2039	654,500	1.589	1,040,001						
			2039	231,000	1.589	367,059						
	Total Disposal	1,540,000	2038	1,540,000		2,432,662	621,966	1,810,696	1.59%	49,839	1.0241	50,835
	Scrap (incl. Materials @ 40% of Labor)		2038	2,627,435	1.753	4,605,894						
			2039	2,627,435	1.786	4,692,599						
			2039	927,330	1.786	1,656,211						
	Total Scrap	(4,465,000)	2038	6,182,200		10,954,704	2,800,824	8,153,880	1.99%	210,437	1.0303	216,813
Total Unit 7		23,693,000		23,693,000		45,589,689	11,656,060	33,933,629		837,336		866,440

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2038	26,441,715	1.987	52,539,688						
			2039	26,441,715	2.038	53,888,215						
			2039	9,332,370	2.038	19,019,370						
	Total Labor	103,693,000	2038	62,215,800		125,447,273	12,337,849	113,109,424	2.45%	2,724,075	1.0373	2,825,683
	Disposal		2038	585,225	1.567	917,048						
			2039	585,225	1.589	929,923						
			2039	206,550	1.589	328,208						
	Total Disposal	1,377,000	2038	1,377,000		2,175,179	213,931	1,961,248	1.59%	53,766	1.0241	55,062
	Scrap (incl. Materials @ 40% of Labor)		2038	15,677,485	1.753	27,482,631						
			2039	15,677,485	1.786	27,999,988						
			2039	5,533,230	1.786	9,882,349						
	Total Scrap	(4,589,000)	2038	36,888,200		65,364,968	6,428,702	58,936,266	1.99%	1,521,038	1.0303	1,567,125
	Total Common	100,481,000		100,481,000		192,987,420	18,980,482	174,006,938		4,298,879		4,447,870
Total Plant Crist												
	Labor			40,478,445		77,983,342						
				40,478,445		79,993,446						
				14,286,510		29,115,908						
	Total Labor	158,739,000		95,243,400		187,092,696	33,991,632	153,101,064		3,877,805		4,023,600
	Disposal			1,736,125		2,635,689						
				1,736,125		2,673,637						
				612,750		973,660						
	Total Disposal	4,085,000		4,085,000		6,282,986	1,610,627	4,672,359		140,134		143,606
	Scrap (incl. Materials @ 40% of Labor)			20,871,155		36,008,020						
				20,871,155		36,687,928						
				7,366,290		13,156,194						
	Total Scrap	(14,367,000)		49,106,600		85,852,142	13,583,397	72,266,745		1,927,231		1,986,175
	Total Plant Crist	148,437,000		148,437,000		279,227,824	49,185,655	230,042,168		5,945,170		6,153,361

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Smith												
Unit 1												
	Labor		2030	1,661,580	1.615	2,683,452						
			2031	1,661,580	1.658	2,754,900						
			2033	586,440	1.747	1,024,511						
	Total Labor	6,516,000	2030	3,909,600		6,462,863	2,698,476	3,764,387	2.42%	139,629	1.0369	144,781
	Disposal		2030	256,700	1.393	357,583						
			2031	256,700	1.414	362,974						
			2033	90,600	1.457	132,004						
	Total Disposal	604,000	2030	604,000		852,581	355,975	496,586	1.65%	19,969	1.0251	20,470
	Scrap (incl. Materials @ 40% of Labor)		2030	596,020	1.505	897,010						
			2031	596,020	1.534	914,295						
			2033	210,360	1.594	335,314						
	Total Scrap	(1,204,000)	2030	1,402,400		2,146,619	896,290	1,250,329	2.05%	48,250	1.0311	49,751
	Total Unit 1	5,916,000		5,916,000		9,462,043	3,950,741	5,511,302		207,848		215,002
Unit 2												
	Labor		2032	1,860,735	1.702	3,166,971						
			2033	1,860,735	1.747	3,250,704						
			2033	656,730	1.747	1,147,307						
	Total Labor	7,297,000	2032	4,378,200		7,564,982	2,830,094	4,734,888	2.41%	156,531	1.0367	162,276
	Disposal		2032	314,925	1.435	451,917						
			2033	314,925	1.457	458,846						
			2033	111,150	1.457	161,946						
	Total Disposal	741,000	2032	741,000		1,072,709	401,305	671,404	1.62%	24,319	1.0246	24,917
	Scrap (incl. Materials @ 40% of Labor)		2032	712,640	1.564	1,114,569						
			2033	712,640	1.594	1,135,948						
			2033	251,520	1.594	400,923						
	Total Scrap	(1,242,000)	2032	1,678,800		2,651,440	991,916	1,659,524	2.01%	57,451	1.0306	59,209
	Total Unit 2	6,796,000		6,796,000		11,289,131	4,223,315	7,065,816		238,301		246,402

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2032	4,987,800	1.702	8,489,236						
			2033	4,987,800	1.747	8,713,687						
			2033	1,760,400	1.747	3,075,419						
	Total Labor	19,560,000	2032	<u>11,736,000</u>		<u>20,278,342</u>	6,770,145	13,508,197	2.41%	446,569	1.0367	462,958
	Disposal		2032	16,150	1.435	23,175						
			2033	16,150	1.457	23,531						
			2033	5,700	1.457	8,305						
	Total Disposal	38,000	2032	<u>38,000</u>		<u>55,011</u>	18,366	36,645	1.62%	1,327	1.0249	1,360
	Scrap		2032	3,174,325	1.564	4,964,644						
	(incl. Materials @ 40% of Labor)		2033	3,174,325	1.594	5,059,874						
			2033	1,120,350	1.594	1,785,838						
	Total Scrap	(355,000)	2032	<u>7,469,000</u>		<u>11,810,356</u>	3,943,015	7,867,341	2.01%	272,358	1.0306	280,692
	Total Common	19,243,000		<u>19,243,000</u>		<u>32,143,709</u>	10,731,526	21,412,183		720,254		745,010
Total Plant Smith												
	Labor			8,510,115		14,339,659						
				8,510,115		14,719,291						
				3,003,570		5,247,237						
	Total Labor	33,373,000		<u>20,023,800</u>		<u>34,306,187</u>	12,298,715	22,007,472		742,729		770,015
	Disposal			587,775		832,675						
				587,775		845,351						
				207,450		302,255						
	Total Disposal	1,383,000		<u>1,383,000</u>		<u>1,980,281</u>	775,646	1,204,635		45,615		46,747
	Scrap			4,482,985		6,976,223						
	(incl. Materials @ 40% of Labor)			4,482,985		7,110,117						
				1,582,230		2,522,075						
	Total Scrap	(2,801,000)		<u>10,548,200</u>		<u>16,608,415</u>	5,831,221	10,777,194		378,059		389,652
	Total Plant Smith	31,955,000		<u>31,955,000</u>		<u>52,894,883</u>	18,905,582	33,989,301		1,166,403		1,206,414

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Scholz												
Unit 1												
	Labor		2011	906,015	1.002	907,827						
			2012	906,015	1.004	909,639						
			2012	319,770	1.004	321,049						
	Total Labor	3,553,000	2011	<u>2,131,800</u>		<u>2,138,515</u>	1,872,891	265,624	0.16%	<u>132,708</u>	1.0024	<u>133,026</u>
	Disposal		2011	100,725	1.018	102,538						
			2012	100,725	1.036	104,351						
			2012	35,550	1.036	36,830						
	Total Disposal	237,000	2011	<u>237,000</u>		<u>243,719</u>	213,447	30,272	1.41%	<u>15,030</u>	1.0214	<u>15,352</u>
	Scrap (incl. Materials @ 40% of Labor)		2011	261,035	1.057	275,914						
			2012	261,035	1.080	281,918						
			2012	92,130	1.080	99,500						
	Total Scrap	(807,000)	2011	<u>614,200</u>		<u>657,332</u>	575,685	81,647	3.45%	<u>40,131</u>	1.0530	<u>42,258</u>
	Total Unit 1	<u>2,983,000</u>		<u>2,983,000</u>		<u>3,039,566</u>	2,662,022	377,543		<u>187,869</u>		<u>190,636</u>
Unit 2												
	Labor		2011	884,085	1.002	885,853						
			2012	884,085	1.004	887,621						
			2012	312,030	1.004	313,278						
	Total Labor	3,467,000	2011	<u>2,080,200</u>		<u>2,086,752</u>	1,825,492	261,260	0.16%	<u>130,527</u>	1.0024	<u>130,840</u>
	Disposal		2011	105,400	1.018	107,297						
			2012	105,400	1.036	109,194						
			2012	37,200	1.036	38,539						
	Total Disposal	248,000	2011	<u>248,000</u>		<u>255,030</u>	223,100	31,930	1.41%	<u>15,853</u>	1.0213	<u>16,191</u>
	Scrap (incl. Materials @ 40% of Labor)		2011	259,165	1.057	273,937						
			2012	259,165	1.080	279,898						
			2012	91,470	1.080	98,788						
	Total Scrap	(777,000)	2011	<u>609,800</u>		<u>652,623</u>	570,915	81,708	3.45%	<u>40,161</u>	1.0530	<u>42,290</u>
	Total Unit 2	<u>2,938,000</u>		<u>2,938,000</u>		<u>2,994,405</u>	2,619,507	374,898		<u>186,541</u>		<u>189,321</u>

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2011	1,793,160	1.002	1,796,746						
			2012	1,793,160	1.004	1,800,333						
			2012	632,880	1.004	635,412						
	Total Labor	7,032,000	2011	4,219,200		4,232,491	3,496,086	736,405	0.16%	367,913	1.0024	368,796
	Disposal		2011	7,225	1.018	7,355						
			2012	7,225	1.036	7,485						
			2012	2,550	1.036	2,642						
	Total Disposal	17,000	2011	17,000		17,482	14,440	3,042	1.41%	1,510	1.0214	1,542
	Scrap		2011	1,126,165	1.057	1,190,356						
	(incl. Materials @ 40% of Labor)		2012	1,126,165	1.080	1,216,258						
			2012	397,470	1.080	429,268						
	Total Scrap	(163,000)	2011	2,649,800		2,835,882	2,342,472	493,410	3.45%	242,520	1.0530	255,374
	Total Common	6,886,000		6,886,000		7,085,856	5,852,999	1,232,857		611,943		625,712
Total Plant Scholz												
	Labor			3,583,260		3,590,426						
				3,583,260		3,597,593						
				1,264,680		1,269,739						
	Total Labor	14,052,000		8,431,200		8,457,758	7,194,469	1,263,289		631,148		632,662
	Disposal			213,350		217,190						
				213,350		221,030						
				75,300		78,011						
	Total Disposal	502,000		502,000		516,231	450,987	65,244		32,393		33,085
	Scrap			1,646,365		1,740,207						
	(incl. Materials @ 40% of Labor)			1,646,365		1,778,074						
				581,070		627,556						
	Total Scrap	(1,747,000)		3,873,800		4,145,837	3,489,072	656,765		322,812		339,922
	Total Plant Scholz	12,907,000		12,807,000		13,119,826	11,134,528	1,985,298		986,353		1,005,669

LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Daniel (Gulf %)												
Unit 1												
	Labor		2042	1,775,056	2.200	3,905,123						
			2043	1,775,065	2.257	4,006,299						
			2047	626,490	2.499	1,565,599						
	Total Labor	6,961,000	2042	<u>4,176,601</u>		<u>9,477,021</u>	4,498,795	4,978,226	2.51%	98,618	1.0383	102,395
	Disposal		2042	0	1.657	0						
			2043	0	1.680	0						
			2047	0	1.777	0						
	Total Disposal	0	2042	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	0
	Scrap		2042	(32,130)	1.890	(60,726)						
	(incl. Materials @ 40% of Labor)		2043	(32,130)	1.926	(61,882)						
			2047	(11,341)	2.077	(23,655)						
	Total Scrap	(2,860,000)	2042	<u>(75,601)</u>		<u>(146,163)</u>	(69,384)	(76,779)	2.02%	(1,680)	1.0304	(1,710)
Total Unit 1		<u>4,101,000</u>		<u>4,101,000</u>		<u>9,330,858</u>	<u>4,429,410</u>	<u>4,901,447</u>		<u>96,958</u>		<u>100,685</u>
Unit 2												
	Labor		2046	1,804,764	2.436	4,396,405						
			2047	1,804,763	2.499	4,510,103						
			2047	636,975	2.499	1,591,801						
	Total Labor	7,077,500	2046	<u>4,246,502</u>		<u>10,498,309</u>	4,726,065	5,772,244	2.48%	97,095	1.0378	100,765
	Disposal		2046	0	1.752	0						
			2047	0	1.777	0						
			2047	0	1.777	0						
	Total Disposal	0	2046	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	0
	Scrap		2046	(32,513)	2.038	(66,261)						
	(incl. Materials @ 40% of Labor)		2047	(32,513)	2.077	(67,530)						
			2047	(11,476)	2.077	(23,836)						
	Total Scrap	(2,907,500)	2046	<u>(76,502)</u>		<u>(157,627)</u>	(70,960)	(86,667)	1.97%	(1,613)	1.0299	(1,661)
Total Unit 2		<u>4,170,000</u>		<u>4,170,000</u>		<u>10,340,682</u>	<u>4,655,105</u>	<u>5,685,577</u>		<u>95,482</u>		<u>99,104</u>

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2046	3,513,519	2.436	8,558,932						
			2047	3,513,518	2.499	8,780,281						
			2047	1,240,065	2.499	3,098,922						
	Total Labor	13,778,500	2046	8,267,102		20,438,135	5,524,670	14,913,465	2.48%	250,860	1.0378	260,343
	Disposal		2046	66,938	1.752	117,275						
			2047	66,938	1.777	118,949						
			2047	23,625	1.777	41,982						
	Total Disposal	157,500	2046	157,501		278,206	75,202	203,004	1.55%	4,105	1.0236	4,202
	Scrap		2046	1,972,595	2.038	4,020,149						
	(incl. Materials @ 40% of Labor)		2047	1,972,595	2.077	4,097,080						
			2047	696,207	2.077	1,446,022						
	Total Scrap	(870,000)	2046	4,641,397		9,563,251	2,585,060	6,978,191	1.97%	129,836	1.0300	133,731
	Total Common	13,066,000		13,066,000		30,279,592	8,184,932	22,094,660		384,801		398,276
Total Plant Daniel												
	Labor			7,093,339		16,860,460						
				7,093,336		17,296,683						
				2,503,530		6,256,322						
	Total Labor	27,817,000		16,690,205		40,413,465	14,749,530	25,663,935		446,573		463,503
	Disposal			66,938		117,275						
				66,938		118,949						
				23,625		41,982						
	Total Disposal	157,500		157,501		278,206	75,202	203,004		4,105		4,202
	Scrap			1,907,952		3,893,162						
	(incl. Materials @ 40% of Labor)			1,907,952		3,967,668						
				673,390		1,398,631						
	Total Scrap	(6,637,500)		4,489,294		9,259,461	2,444,717	6,814,745		126,563		130,360
	Total Plant Daniel	21,337,000		21,337,000		49,951,132	17,269,449	32,681,684		577,241		598,065

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Scherer												
Unit 3												
	Labor		2052	1,062,873	2.838	3,016,434						
			2053	1,062,872	2.911	3,094,020						
			2053	375,131	2.911	1,092,006						
	Total Labor	4,168,125	2052	<u>2,500,876</u>		<u>7,202,460</u>	3,524,903	3,677,557	2.49%	48,718	1.0380	50,569
	Disposal		2052	0	1.906	0						
			2053	0	1.933	0						
			2053	0	1.933	0						
	Total Disposal	0	2052	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	0
	Scrap		2052	(257,391)	2.281	(587,109)						
	(incl. Materials @ 40% of Labor)		2053	(257,391)	2.324	(598,177)						
			2053	(90,844)	2.324	(211,121)						
	Total Scrap	(2,272,875)	2052	<u>(605,626)</u>		<u>(1,396,407)</u>	(683,405)	(713,002)	1.96%	(10,712)	1.0298	(11,031)
	Total Unit 3	1,895,250		<u>1,895,250</u>		<u>5,806,053</u>	2,841,498	2,964,555		38,006		39,538
Common												
	Labor		2052	425,118	2.838	1,206,485						
			2053	425,117	2.911	1,237,516						
			2053	150,041	2.911	436,769						
	Total Labor	1,667,125	2052	<u>1,000,276</u>		<u>2,880,770</u>	1,224,568	1,656,202	2.49%	21,940	1.0380	22,774
	Disposal		2052	34,956	1.906	66,626						
			2053	34,956	1.933	67,570						
			2053	12,338	1.933	23,849						
	Total Disposal	82,250	2052	<u>82,250</u>		<u>158,045</u>	67,182	90,863	1.53%	1,509	1.0230	1,544
	Scrap		2052	266,624	2.281	608,169						
	(incl. Materials @ 40% of Labor)		2053	266,624	2.324	619,634						
			2053	94,101	2.324	218,691						
	Total Scrap	(39,500)	2052	<u>627,349</u>		<u>1,446,494</u>	614,881	831,613	1.96%	12,494	1.0298	12,866
	Total Common	1,709,875		<u>1,709,875</u>		<u>4,485,309</u>	1,906,631	2,578,678		35,943		37,184

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Plant Scherer												
	Labor			1,487,991		4,222,919						
				1,487,989		4,331,536						
				525,172		1,528,775						
	Total Labor	5,835,250		<u>3,501,152</u>		<u>10,083,230</u>	4,749,471	5,333,759		70,658		73,343
	Disposal			34,956		66,626						
				34,956		67,570						
				12,338		23,849						
	Total Disposal	82,250		<u>62,250</u>		<u>158,045</u>	67,182	90,863		1,509		1,544
	Scrap			9,233		21,060						
	(incl. Materials @ 40% of Labor)			9,233		21,457						
				3,257		7,570						
	Total Scrap	(2,312,375)		<u>21,723</u>		<u>50,087</u>	(68,524)	118,611		1,782		1,835
	Total Plant Scherer	3,605,125		<u>3,605,125</u>		<u>10,291,362</u>	4,748,129	5,543,233		73,949		76,722
Plant Smith Combustion Turbine												
	Labor	183,000	2017	109,800	1.139	125,062	107,417	17,645	1.64%	2,082	1.0249	2,134
	Disposal	0	2017	0	1.128	0	0	0	0.00%	0	0.0000	0
	Scrap	(17,000)	2017	56,200	1.167	65,585	56,331	9,254	1.95%	1,080	1.0294	1,112
	(incl. Materials @ 40% of Labor)											
	Total Smith CT	166,000		<u>166,000</u>		<u>190,647</u>	163,748	26,899		3,162		3,246

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
<u>Paca (Paa Ridge) Plant</u>												
Unit 1	Labor	55,000	2018	33,000	1.171	38,643	2,942	35,701	1.77%	3,694	1.0269	3,793
	Disposal	0	2018	0	1.147	0	0	0	0.00%	0	0.0000	0
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.190	20,230	1,540	18,690	1.95%	1,920	1.0294	1,976
Total Unit 1		<u>50,000</u>		<u>50,000</u>		<u>58,873</u>	<u>4,483</u>	<u>54,390</u>		<u>5,614</u>		<u>5,769</u>
Unit 2	Labor	55,000	2018	33,000	1.171	38,643	2,942	35,701	1.77%	3,694	1.0269	3,793
	Disposal	0	2018	0	1.147	0	0	0	0.00%	0	0.0000	0
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.190	20,230	1,540	18,690	1.95%	1,920	1.0294	1,976
Total Unit 2		<u>50,000</u>		<u>50,000</u>		<u>58,873</u>	<u>4,483</u>	<u>54,390</u>		<u>5,614</u>		<u>5,769</u>
Unit 3	Labor	55,000	2018	33,000	1.171	38,643	2,942	35,701	1.77%	3,694	1.0269	3,793
	Disposal	0	2018	0	1.147	0	0	0	0.00%	0	0.0000	0
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.190	20,230	1,540	18,690	1.95%	1,920	1.0294	1,976
Total Unit 3		<u>50,000</u>		<u>50,000</u>		<u>58,873</u>	<u>4,483</u>	<u>54,390</u>		<u>5,614</u>		<u>5,769</u>

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LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Pace (Pea Ridge) Plant												
	Labor	165,000	2018	99,000		115,929	8,827	107,102		11,082		11,379
	Disposal	0	2018	0		0	0	0		0		0
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(15,000)	2018	51,000		60,690	4,621	56,069		5,760		5,928
	Total Pace (Pea Ridge)	150,000		150,000		176,619	13,448	163,171		16,842		17,307
Smith Unit 3 - CC												
	Labor	6,770,000	2042	4,062,000	2.200	8,936,400	1,208,797	7,727,603	2.42%	155,714	1.0369	161,460
	Disposal	285,000	2042	285,000	1.657	472,245	63,879	408,366	1.54%	9,585	1.0234	9,809
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(227,000)	2042	2,481,000	1.890	4,689,090	634,277	4,054,813	1.95%	88,739	1.0296	91,366
	Total Smith Unit 3	6,828,000		6,828,000		14,097,735	1,906,953	12,190,782		254,038		262,635
	Total Dismantlement Costs	225,285,125		225,285,125		419,950,028	103,327,492	316,622,536		9,023,158		9,323,439

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch. 3	(E) x (F)	% of (G)	(G) - (H)	G + E * (1 + (D - 2004) - 1)	$\frac{1 + (D - 2005) - 1}{(J)}$		(K) x (L)	
Plant Crist												
Unit 1												
	Labor		2011 571,710	1.218	696,343							
			2012 571,710	1.258	719,211							
			2039 201,780	3.010	607,358							
	Total Labor	2,242,000	2011 1,345,200		2,022,912	1,428,461	594,451	7.04%	83,025	1.1106	92,208	
	Disposal		2011 84,150	1.157	97,362							
			2012 84,150	1.180	99,297							
			2039 29,700	1.918	56,985							
	Total Disposal	198,000	2011 198,000		253,624	179,094	74,530	4.21%	11,176	1.0650	11,902	
	Scrap		2011 65,790	1.172	77,106							
	(incl. Materials @ 40% of Labor)		2012 65,790	1.194	78,553							
			2039 23,220	2.111	49,017							
	Total Scrap	(742,000)	2011 154,800		204,676	144,530	60,146	4.76%	8,895	1.0738	9,551	
	Total Unit 1	1,698,000	1,698,000		2,481,212	1,752,086	729,127		103,096		113,661	
Unit 2												
	Labor		2011 550,545	1.218	670,564							
			2012 550,545	1.258	692,586							
			2039 194,310	3.010	584,873							
	Total Labor	2,159,000	2011 1,295,400		1,948,023	1,381,960	566,063	7.04%	79,061	1.1106	87,805	
	Disposal		2011 85,850	1.157	99,328							
			2012 85,850	1.180	101,303							
			2039 30,300	1.918	58,115							
	Total Disposal	202,000	2011 202,000		258,746	183,559	75,187	4.21%	11,275	1.0650	12,008	
	Scrap		2011 54,655	1.172	64,056							
	(incl. Materials @ 40% of Labor)		2012 54,655	1.194	65,258							
			2039 19,290	2.111	40,721							
	Total Scrap	(735,000)	2011 128,600		170,035	120,626	49,409	4.77%	7,307	1.0738	7,846	
	Total Unit 2	1,826,000	1,626,000		2,376,804	1,686,145	690,659		97,643		107,659	

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)×(F)	% of (G)	(G)-(I)	G+E×(1+(D-2004)-1	1+(J)×(D-2005)-1		(K)×(L)
										(J)		
Unit 3												
	Labor		2011	535,500	1.218	652,239						
			2012	535,500	1.258	673,659						
			2039	189,000	3.010	568,890						
	Total Labor	2,100,000	2011	1,260,000		1,894,788	1,374,792	519,996	7.04%	72,627	1.1106	80,660
	Disposal		2011	70,550	1.157	81,626						
			2012	70,550	1.180	83,249						
			2039	24,900	1.918	47,756						
	Total Disposal	166,000	2011	166,000		212,633	154,279	58,354	4.21%	8,751	1.0650	9,320
	Scrap (incl. Materials @ 40% of Labor)		2011	25,500	1.172	29,886						
			2012	25,500	1.194	30,447						
			2039	9,000	2.111	18,999						
	Total Scrap	(780,000)	2011	60,000		79,332	57,561	21,771	4.76%	3,220	1.0737	3,457
Total Unit 3		1,486,000		1,486,000		2,186,753	1,586,632	600,121		84,598		93,437
Unit 4												
	Labor		2024	1,379,040	1.854	2,558,740						
			2025	1,379,040	1.915	2,640,862						
			2039	486,720	3.010	1,465,027						
	Total Labor	5,408,000	2024	3,244,800		6,662,629	2,998,225	3,664,404	3.86%	134,259	1.0594	142,234
	Disposal		2024	93,500	1.476	138,006						
			2025	93,500	1.503	140,531						
			2039	33,000	1.918	63,294						
	Total Disposal	220,000	2024	220,000		341,831	153,826	188,005	2.35%	7,966	1.0357	8,250
	Scrap (incl. Materials @ 40% of Labor)		2024	417,860	1.525	637,237						
			2025	417,860	1.558	651,026						
			2039	147,480	2.111	311,330						
	Total Scrap	(1,180,000)	2024	983,200		1,599,593	719,827	879,766	2.59%	36,410	1.0396	37,852
Total Unit 4		4,448,000		4,448,000		8,604,053	3,871,878	4,732,175		178,635		188,336

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	Sch. 3	FUTURE COST ESTIMATE (E)×(F)	ALLOCATED RESERVE 12/31/05 % of (G)	UN- RECOVERED COST (G)-(H)	AVERAGE INFLATION RATE $G+E \times (1+(D-2004)^{-1})$	2006 ANNUAL EXPENSE $1+(D-2005)^{-1}$	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE (K)×(L)
											(J)	
Unit 5	Labor		2026 1,391,280	1.978		2,751,952						
			2027 1,391,280	2.042		2,840,994						
			2039 491,040	3.010		1,478,030						
	Total Labor	5,456,000	2026 3,273,800			7,070,976	2,953,507	4,117,469	3.74%	132,584	1.0574	140,194
	Disposal		2026 100,725	1.530		154,109						
			2027 100,725	1.557		156,829						
			2039 35,550	1.918		68,185						
	Total Disposal	237,000	2026 237,000			379,123	158,358	220,765	2.26%	8,329	1.0344	8,616
	Scrap		2026 426,020	1.591		677,798						
	(incl. Materials @ 40% of Labor)		2027 426,020	1.625		692,283						
			2039 150,360	2.111		317,410						
	Total Scrap	(1,180,000)	2026 1,002,400			1,687,491	704,856	982,635	2.51%	36,105	1.0383	37,488
Total Unit 5		4,513,000	4,513,000			9,137,590	3,816,720	5,320,869		177,018		186,298
Unit 6	Labor		2035 3,398,385	2.644		8,985,330						
			2036 3,398,385	2.731		9,280,989						
			2039 1,199,430	3.010		3,610,284						
	Total Labor	13,327,000	2035 7,996,200			21,876,603	7,246,935	14,629,668	3.41%	287,536	1.0524	302,603
	Disposal		2035 196,775	1.790		352,227						
			2036 196,775	1.821		358,327						
			2039 69,450	1.918		133,205						
	Total Disposal	463,000	2035 463,000			843,759	279,507	564,252	2.02%	13,864	1.0307	14,290
	Scrap		2035 1,090,465	1.933		2,107,869						
	(incl. Materials @ 40% of Labor)		2036 1,090,465	1.976		2,154,759						
			2039 384,870	2.111		812,461						
	Total Scrap	(2,765,000)	2035 2,565,800			5,075,089	1,681,195	3,393,894	2.30%	79,804	1.0350	82,597
Total Unit 6		11,025,000	11,025,000			27,795,451	9,207,637	18,587,814		381,204		399,490

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE		COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
			DATE	AMOUNT								
Unit 7												
	Labor		2038	5,796,405	2.914	16,890,724						
			2039	5,796,405	3.010	17,447,179						
			2039	2,045,790	3.010	6,157,828						
	Total Labor	22,731,000	2038	13,638,600		40,495,731	8,103,266	32,392,465	3.35%	551,527	1.0514	579,875
	Disposal		2038	540,175	1.885	1,018,230						
			2039	540,175	1.918	1,036,056						
			2039	190,650	1.918	365,667						
	Total Disposal	1,271,000	2038	1,271,000		2,419,953	484,237	1,935,716	1.97%	42,195	1.0299	43,457
	Scrap		2038	2,061,420	2.065	4,256,832						
	(incl. Materials @ 40% of Labor)		2039	2,061,420	2.111	4,351,658						
			2039	727,560	2.111	1,535,879						
	Total Scrap	(4,242,000)	2038	4,850,400		10,144,369	2,029,906	8,114,463	2.26%	168,104	1.0344	173,887
	Total Unit 7	19,760,000		19,760,000		53,060,053	10,617,409	42,442,644		761,826		797,219
Common												
	Labor		2038	5,863,215	2.914	17,085,409						
			2039	5,863,215	3.010	17,648,277						
			2039	2,069,370	3.010	6,228,804						
	Total Labor	22,993,000	2038	13,795,800		40,962,490	11,848,928	29,113,562	3.35%	495,699	1.0514	521,178
	Disposal		2038	202,725	1.885	382,137						
			2039	202,725	1.918	388,827						
			2039	71,550	1.918	137,233						
	Total Disposal	477,000	2038	477,000		908,197	262,708	645,489	1.97%	14,071	1.0299	14,492
	Scrap		2038	3,637,235	2.065	7,510,890						
	(incl. Materials @ 40% of Labor)		2039	3,637,235	2.111	7,678,203						
			2039	1,283,730	2.111	2,709,954						
	Total Scrap	(639,000)	2038	8,558,200		17,899,047	5,177,530	12,721,517	2.26%	263,547	1.0344	272,613
	Total Common	22,831,000		22,831,000		59,769,734	17,289,165	42,480,568		773,317		808,283

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)(F)	% of (G)	(G)-(H)	$G+E*(1+(D-2004)^{-1})$	$(K)/(D-2005)^{-1}$		(K)(L)
Total Plant Crist										(J)		
	Labor			19,486,080		50,289,301						
				19,486,080		51,943,757						
				6,877,440		20,701,094						
	Total Labor	76,416,000		45,849,600		122,934,152	37,336,074	85,598,078		1,836,318		1,946,757
	Disposal			1,374,450		2,323,025						
				1,374,450		2,364,419						
				485,100		930,422						
	Total Disposal	3,234,000		3,234,000		5,617,866	1,855,568	3,762,298		117,627		122,335
	Scrap			7,778,945		15,361,674						
	(incl. Materials @ 40% of Labor)			7,778,945		15,702,187						
				2,745,510		5,795,771						
	Total Scrap	(12,263,000)		18,303,400		36,859,632	10,636,031	26,223,601		603,392		625,291
Total Plant Crist		67,387,000		67,387,000		165,411,650	49,827,672	115,583,977		2,557,337		2,694,383

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch. 3	(E)x(F)	% of (G)	(G)-(H)	G+E*(1+(D-2004)-1	1+(J*(D-2005)-1		(K)x(L)	
Plant Smith												
Unit 1												
	Labor		2030 1,410,405	2.249	3,172,001							
			2031 1,410,405	2.323	3,276,371							
			2033 497,790	2.478	1,233,524							
	Total Labor	5,531,000	2030 3,318,600		7,681,896	3,100,270	4,581,626	3.41%	118,976	1.0524	125,210	
	Disposal		2030 201,875	1.641	331,277							
			2031 201,875	1.670	337,131							
			2033 71,250	1.729	123,191							
	Total Disposal	475,000	2030 475,000		791,589	319,475	472,124	2.06%	14,620	1.0314	15,079	
	Scrap		2030 444,295	1.733	769,963							
	(incl. Materials @ 40% of Labor)		2031 444,295	1.771	788,846							
			2033 156,810	1.850	290,099							
	Total Scrap	(1,167,000)	2030 1,045,400		1,846,908	745,378	1,101,530	2.30%	33,081	1.0351	34,242	
	Total Unit 1	4,839,000	4,839,000		10,320,403	4,165,122	6,155,280		166,677		174,531	
Unit 2												
	Labor		2032 1,525,920	2.399	3,660,682							
			2033 1,525,920	2.478	3,781,230							
			2033 538,560	2.478	1,334,552							
	Total Labor	5,984,000	2032 3,590,400		8,776,484	3,287,126	5,489,338	3.37%	127,913	1.0516	134,513	
	Disposal		2032 247,775	1.699	420,970							
			2033 247,775	1.729	428,403							
			2033 87,450	1.729	151,201							
	Total Disposal	583,000	2032 583,000		1,000,574	374,754	625,820	2.02%	17,655	1.0307	18,197	
	Scrap		2032 489,430	1.810	885,868							
	(incl. Materials @ 40% of Labor)		2033 489,430	1.850	905,446							
			2033 172,740	1.850	319,569							
	Total Scrap	(1,242,000)	2032 1,151,600		2,110,883	790,607	1,320,276	2.27%	35,973	1.0346	37,218	
	Total Unit 2	5,325,000	5,325,000		11,887,921	4,452,487	7,435,434		181,541		189,928	

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch 3	(E)(F)	% of (G)	(G)-(H)	G-E*(1+(D-2004)-1	1+(D-2005)-1		(K)+(L)	
								(J)				
Common												
	Labor		2032 4,071,585	2.399	9,767,732							
			2033 4,071,585	2.478	10,089,388							
			2033 1,437,030	2.478	3,560,960							
	Total Labor	15,967,000	2032 9,580,200		23,418,080	7,661,747	15,756,333	3.37%	367,155	1.0516	386,100	
	Disposal		2032 13,175	1.699	22,384							
			2033 13,175	1.729	22,780							
			2033 4,650	1.729	8,040							
	Total Disposal	31,000	2032 31,000		53,204	17,407	35,797	2.02%	1,010	1.0304	1,041	
	Scrap		2032 2,575,840	1.810	4,662,270							
	(incl. Materials @ 40% of Labor)		2033 2,575,840	1.850	4,765,304							
			2033 909,120	1.850	1,681,872							
	Total Scrap	(326,000)	2032 6,060,800		11,109,446	3,634,703	7,474,743	2.27%	203,662	1.0346	210,709	
Total Common		15,672,000	15,672,000		34,580,730	11,313,856	23,266,873		571,827		597,850	
Total Plant Smith												
	Labor		7,007,910		16,600,415							
			7,007,910		17,146,989							
			2,473,380		6,129,036							
	Total Labor	27,482,000	16,489,200		39,876,440	14,049,143	25,827,297		614,044		645,823	
	Disposal		462,825		774,631							
			462,825		788,314							
			163,350		282,432							
	Total Disposal	1,089,000	1,089,000		1,845,377	711,636	1,133,741		33,285		34,317	
	Scrap		3,509,565		6,318,101							
	(incl. Materials @ 40% of Labor)		3,509,565		6,457,596							
			1,238,670		2,291,540							
	Total Scrap	(2,735,000)	8,257,800		15,067,237	5,170,688	9,896,549		272,716		282,169	
Total Plant Smith		25,836,000	25,836,000		56,789,054	19,931,467	36,857,587		920,045		962,309	

AMENDMENT TO THE 2005 ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Sep 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT. Sch. 3	FUTURE COST ESTIMATE (E) x (F)	ALLOCATED RESERVE 12/31/05 % of (G)	UN- RECOVERED COST (G) - (H)	AVERAGE INFLATION RATE $G + E \times (1 + (D - 2004) - 1)$	2006 ANNUAL EXPENSE $(I) \times (J) \times (K)$	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE (K) x (L)
Smith Unit 3												
	Labor	5,043,000	2037	3,025,800	2.821	8,535,782	623,871	7,911,911	3.29%	143,118	1.0505	150,345
	Disposal	246,000	2037	246,000	1.853	455,838	33,317	422,521	1.95%	9,640	1.0296	9,925
	Scrap (incl. Materials @ 40% of Labor)	(227,000)	2037	1,790,200	2.020	3,616,204	264,304	3,351,900	2.22%	73,002	1.0338	75,469
	Total Smith Unit 3	5,062,000		5,062,000		12,607,824	921,492	11,686,332		225,760		235,739
	Total Dismantlement Costs	98,285,000		98,285,000		234,808,528	70,680,631	164,127,896		3,703,142		3,892,431

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG MULT.	FOUR YEAR AVERAGE EXPENSE	
				3	(F)/(G)	% of (G)	(G)-(H)	(J)-(K)	(I)/(J-2006)-1	(L)/(K-2006)-1	(M)-(L)	
Plant Crist												
Unit 1												
	Labor		2011 571,710		1.230 703,203							
			2012 571,710		1.272 727,215							
			2029 201,760		2.255 455,014							
	Total Labor	2,242,000	2011 1,345,200		1,885,432	1,423,603	461,829	5.79%	66,563	1.0902	72,567	
	Disposal		2011 84,150		1.144 96,268							
			2012 84,150		1.185 98,035							
			2029 29,700		1.583 47,015							
	Total Disposal	198,000	2011 198,000		241,318	182,208	59,110	3.35%	9,058	1.0514	9,524	
	Scrap (incl. Materials @ 40% of Labor)		2011 85,790		1.161 76,382							
			2012 85,790		1.184 77,895							
			2029 23,220		1.699 39,451							
	Total Scrap	(742,000)	2011 154,800		183,728	146,275	47,453	3.61%	7,188	1.0586	7,609	
	Total Unit 1	1,898,000	1,698,000		2,320,478	1,752,086	568,392		82,809		89,700	
Unit 2												
	Labor		2011 550,545		1.230 677,170							
			2012 550,545		1.272 700,293							
			2029 184,310		2.255 436,169							
	Total Labor	2,158,000	2011 1,295,400		1,815,632	1,377,303	438,329	5.79%	63,176	1.0902	68,874	
	Disposal		2011 85,850		1.144 98,212							
			2012 85,850		1.165 100,015							
			2029 30,300		1.583 47,965							
	Total Disposal	202,000	2011 202,000		246,182	186,756	59,426	3.35%	9,108	1.0514	9,576	
	Scrap (incl. Materials @ 40% of Labor)		2011 54,855		1.161 63,454							
			2012 54,855		1.184 64,712							
			2029 19,290		1.699 32,774							
	Total Scrap	(735,000)	2011 128,600		160,940	122,086	38,854	3.61%	5,886	1.0586	6,231	
	Total Unit 2	1,626,000	1,626,000		2,222,764	1,686,145	536,619		78,170		84,681	

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch. 3	(E)(F)	% of (G)	(G)-(H)	(J)-(I)-(D-2004)-1	12/31/2005-1		(K)-(L)	
(4)												
Unit 3												
	Labor		2011 535,500	1.230	658,865							
			2012 535,500	1.272	881,156							
			2029 189,000	2.255	426,185							
	Total Labor	2,100,000	2011 1,280,000		1,766,016	1,371,238	394,778	5.79%	56,899	1.0902	62,031	
	Disposal		2011 70,550	1.144	80,709							
			2012 70,550	1.185	82,191							
			2029 24,900	1.583	39,417							
	Total Disposal	166,000	2011 166,000		202,317	157,091	45,226	3.35%	6,930	1.0514	7,286	
	Scrap (incl. Materials @ 40% of Labor)		2011 25,500	1.161	29,806							
			2012 25,500	1.184	30,182							
			2029 9,000	1.699	15,291							
	Total Scrap	(780,000)	2011 60,000		75,089	58,303	16,786	3.81%	2,543	1.0567	2,692	
	Total Unit 3	1,486,000	1,486,000		2,043,422	1,586,632	456,790		66,372		72,009	
Unit 4												
	Labor		2014 1,379,040	1.361	1,878,873							
			2015 1,379,040	1.406	1,941,698							
			2029 486,720	2.255	1,097,554							
	Total Labor	5,406,000	2014 3,244,800		4,916,115	2,933,648	1,982,467	4.72%	181,840	1.0731	185,133	
	Disposal		2014 93,500	1.209	113,042							
			2015 93,500	1.231	115,099							
			2029 33,000	1.583	52,239							
	Total Disposal	220,000	2014 220,000		280,380	167,314	113,066	2.73%	11,252	1.0417	11,721	
	Scrap (incl. Materials @ 40% of Labor)		2014 417,860	1.233	515,221							
			2015 417,860	1.259	528,096							
			2029 147,480	1.699	250,569							
	Total Scrap	(1,180,000)	2014 863,200		1,291,876	770,918	520,960	3.06%	51,113	1.0472	53,526	
	Total Unit 4	4,448,000	4,448,000		6,488,371	3,871,878	2,616,493		244,205		260,380	

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT. Bk. 3	FUTURE COST ESTIMATE (E)(F)	ALLOCATED RESERVE 12/31/05 % of (G)	UN-RECOVERED COST (G)-(H)	AVERAGE INFLATION RATE 0-8*(1+0-2004)-1	2006 ANNUAL EXPENSE 1-(J)(I)-2005+1 (J)	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE (K)(L)
Unit 5												
	Labor		2016	1,391,280	1.456	2,025,704						
			2017	1,361,280	1.508	2,095,268						
			2029	491,040	2.255	1,107,295						
	Total Labor	5,456,000	2016	3,273,600		5,228,267	2,891,097	2,337,170	4.35%	170,195	1.0671	181,615
	Disposal		2016	100,725	1.254	126,309						
			2017	100,725	1.277	126,628						
			2029	35,550	1.583	56,276						
	Total Disposal	237,000	2016	237,000		311,211	172,082	139,119	2.51%	11,140	1.0382	11,566
	Scrap (incl. Materials @ 40% of Labor)		2016	426,020	1.286	547,862						
			2017	426,020	1.313	559,384						
			2029	150,360	1.699	255,462						
	Total Scrap	(1,180,000)	2016	1,002,400		1,362,688	753,531	609,157	2.83%	47,977	1.0433	50,054
Total Unit 5		4,513,000		4,513,000		6,902,186	3,816,720	3,085,446		229,312		243,235
Unit 6												
	Labor		2025	3,398,385	1.970	6,694,818						
			2026	3,398,385	2.038	6,925,909						
			2029	1,199,430	2.255	2,704,715						
	Total Labor	13,327,000	2025	7,995,200		16,325,442	7,119,252	9,206,190	3.63%	321,109	1.0558	339,027
	Disposal		2025	196,775	1.475	290,243						
			2026	196,775	1.502	295,556						
			2029	69,450	1.583	109,939						
	Total Disposal	463,000	2025	463,000		695,738	303,400	382,338	2.06%	16,056	1.0313	16,559
	Scrap (incl. Materials @ 40% of Labor)		2025	1,090,465	1.580	1,701,125						
			2026	1,090,465	1.594	1,738,201						
			2029	384,870	1.699	653,894						
	Total Scrap	(2,765,000)	2025	2,565,800		4,093,220	1,784,985	2,308,235	2.36%	91,616	1.0360	94,914
Total Unit 6		11,025,000		11,025,000		21,114,400	9,207,637	11,906,763		428,781		450,500

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ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2008 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT. Sch. 3	FUTURE COST	ALLOCATED RESERVE	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
						ESTIMATE (F)(F)	12/31/05	(G)-(H)	(J)	12/31/05-1	(K)(L)	
Unit 7												
	Labor		2028	5,796,405	2.180	12,636,163						
			2029	5,796,405	2.255	13,070,893						
			2029	2,045,790	2.255	4,613,256						
	Total Labor	22,731,000	2028	13,638,600		30,320,312	7,951,795	22,368,517	3.53%	646,402	1.0543	681,502
	Disposal		2028	540,175	1.556	840,512						
			2029	540,175	1.583	856,097						
			2029	190,650	1.583	301,789						
	Total Disposal	1,271,000	2028	1,271,000		1,997,408	523,840	1,473,568	1.98%	51,176	1.0302	52,722
	Scrap (incl. Materials @ 40% of Labor)		2028	2,061,420	1.663	3,428,141						
			2029	2,061,420	1.699	3,502,353						
			2029	727,560	1.699	1,236,124						
	Total Scrap	(4,242,000)	2028	4,850,400		6,166,618	2,141,775	6,024,843	2.29%	201,889	1.0349	208,935
	Total Unit 7	19,760,000		19,760,000		40,484,338	10,617,409	29,866,928		889,467		943,159
Common												
	Labor		2028	5,863,215	2.180	12,781,809						
			2029	5,863,215	2.255	13,221,550						
			2029	2,069,370	2.255	4,666,429						
	Total Labor	22,993,000	2028	13,795,800		30,669,789	11,570,333	19,099,455	3.53%	551,934	1.0543	581,904
	Disposal		2028	202,725	1.556	315,440						
			2029	202,725	1.583	320,914						
			2029	71,550	1.583	113,264						
	Total Disposal	477,000	2028	477,000		749,618	282,797	466,821	1.98%	16,212	1.0302	16,702
	Scrap (incl. Materials @ 40% of Labor)		2028	3,637,235	1.663	6,048,722						
			2029	3,637,235	1.699	6,179,662						
			2029	1,263,730	1.699	2,181,057						
	Total Scrap	(639,000)	2028	8,558,200		14,409,441	5,436,035	8,973,406	2.29%	300,694	1.0349	311,186
	Total Common	22,831,000		22,831,000		45,828,847	17,289,165	28,539,682		868,840		909,794

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ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Eq. 3	(E)(F)	% of (G)	(G)(H)	$G-E \cdot (1+(D-2004))$	$(I)/(D-2006)$		(K)(L)
Total Plant Crist										(J)		...
	Labor			19,486,080		38,054,405						
				19,486,080		39,363,972						
				6,877,440		15,508,627						
	Total Labor	76,416,000		45,849,800		92,927,004	36,638,289	56,288,735		2,058,118		2,182,653
	Disposal			1,374,450		1,960,735						
				1,374,450		1,995,533						
				485,100		767,814						
	Total Disposal	3,234,000		3,234,000		4,724,182	1,975,498	2,748,684		130,932		135,656
	Scrap			7,778,945		12,410,513						
	(incl. Materials @ 40% of Labor)			7,778,945		12,678,465						
				2,745,510		4,664,622						
	Total Scrap	(12,263,000)		16,303,400		29,753,900	11,213,806	18,539,694		708,906		735,149
Total Plant Crist		67,387,000		67,387,000		127,404,786	49,827,672	77,577,113		2,897,956		3,053,458

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch 1	(G)(F)	% of (G)	(I)(H)	(J-E)/(I-D-2004)-1	(K)/(J-D-2004)-1	(L)	(M)(L)
Plant Smith												
Unit 1												
	Labor		2020	1,410,405	1.665	2,348,324						
			2021	1,410,405	1.722	2,428,717						
			2023	497,790	1.842	916,929						
	Total Labor	5,531,000	2020	3,318,600		5,693,970	3,027,113	2,666,857	3.66%	136,539	1.0563	144,226
	Disposal		2020	201,875	1.347	271,926						
			2021	201,875	1.372	276,873						
			2023	71,250	1.423	101,389						
	Total Disposal	475,000	2020	475,000		650,288	345,716	304,572	2.12%	17,465	1.0322	18,027
	Scrap (incl. Materials @ 40% of Labor)		2020	444,295	1.368	621,124						
			2021	444,295	1.429	634,888						
			2023	156,810	1.494	234,274						
	Total Scrap	(1,167,000)	2020	1,045,400		1,490,296	792,293	698,003	2.39%	39,232	1.0364	40,660
	Total Unit 1	4,839,000		4,839,000		7,834,554	4,165,122	3,669,432		193,236		202,913
Unit 2												
	Labor		2022	1,525,920	1.781	2,717,864						
			2023	1,525,920	1.842	2,810,745						
			2023	538,580	1.842	992,028						
	Total Labor	5,984,000	2022	3,590,400		6,520,437	3,208,703	3,311,734	3.57%	144,964	1.0549	152,923
	Disposal		2022	247,775	1.397	346,142						
			2023	247,775	1.423	352,584						
			2023	87,450	1.423	124,441						
	Total Disposal	583,000	2022	583,000		823,167	405,060	418,087	2.05%	20,805	1.0311	21,452
	Scrap (incl. Materials @ 40% of Labor)		2022	489,430	1.461	715,057						
			2023	489,430	1.494	731,208						
			2023	172,740	1.494	258,074						
	Total Scrap	(1,242,000)	2022	1,151,600		1,704,339	838,704	865,635	2.33%	42,073	1.0355	43,567
	Total Unit 2	5,325,000		5,325,000		9,047,943	4,452,487	4,595,456		207,842		217,942

ANNUAL FOSSL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST		COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
		ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT									
				Sub 3	(E)(F)	% of (G)	(G)(H)	G-E*(1+(J-2004)-1	12/31/05-2006:1	(J)	(K)(L)	
Common												
	Labor		2022 4,071,585	1.781	7,251,493							
			2023 4,071,585	1.842	7,499,860							
			2023 1,437,030	1.842	2,647,009							
	Total Labor	15,967,000	2022 9,580,200		17,399,362	7,452,781	9,945,581	3.57%	435,346	1.0549	459,246	
	Disposal		2022 13,175	1.387	18,405							
			2023 13,175	1.423	18,748							
			2023 4,650	1.423	6,617							
	Total Disposal	31,000	2022 31,000		43,770	18,749	25,021	2.05%	1,245	1.0315	1,284	
	Scrap (incl. Materials @ 40% of Labor)		2022 2,575,840	1.461	3,763,302							
			2023 2,575,840	1.494	3,848,305							
			2023 909,120	1.494	1,358,225							
	Total Scrap	(326,000)	2022 6,050,600		8,969,832	3,842,326	5,127,506	2.33%	249,212	1.0355	258,059	
	Total Common	15,672,000	15,672,000		26,411,964	11,313,856	15,098,108		665,803		718,589	
Total Plant Smith												
	Labor		7,007,910		12,317,481							
			7,007,910		12,739,322							
			2,473,380		4,555,866							
	Total Labor	27,482,000	16,489,200		29,612,769	13,688,597	15,924,172		716,849		756,395	
	Disposal		462,825		638,473							
			462,825		648,305							
			163,350		232,447							
	Total Disposal	1,089,000	1,089,000		1,517,225	769,545	747,680		39,515		40,763	
	Scrap (incl. Materials @ 40% of Labor)		3,509,565		5,099,483							
			3,509,565		5,214,411							
			1,238,670		1,850,573							
	Total Scrap	(2,735,000)	8,257,800		12,164,467	5,473,323	6,891,144		330,517		342,286	
	Total Plant Smith	25,836,000	25,836,000		43,294,461	19,931,465	23,362,996		1,086,881		1,139,444	

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sch 3	(E)*(F)	% of (G)	(I)/(H)	(J)-E*(1+(J-2004)-1)	1+(J)-2006E1		(M)/(L)	
Plant Scholz												
Unit 1												
	Labor		2011 769,845	1.230	946,909							
			2012 769,845	1.272	979,243							
			2012 271,710	1.272	345,615							
	Total Labor	3,019,000	2011 1,811,400		2,271,767	1,841,860	429,907	3.85%	65,064	1.0592	68,916	
	Disposal		2011 79,900	1.144	91,406							
			2012 79,900	1.165	93,084							
			2012 28,200	1.165	32,853							
	Total Disposal	188,000	2011 188,000		217,343	176,213	41,130	2.45%	6,448	1.0374	6,689	
	Scrap (incl. Materials @ 40% of Labor)		2011 187,680	1.161	217,896							
			2012 187,680	1.184	222,213							
			2012 86,240	1.184	78,426							
	Total Scrap	(766,000)	2011 441,600		518,537	420,410	98,127	2.71%	15,280	1.0415	15,914	
	Total Unit 1	2,441,000	2,441,000		3,007,647	2,438,483	569,164		86,792		91,519	
Unit 2												
	Labor		2011 751,740	1.230	924,840							
			2012 751,740	1.272	956,213							
			2012 265,320	1.272	337,487							
	Total Labor	2,948,000	2011 1,788,800		2,218,340	1,795,787	422,553	3.85%	63,951	1.0592	67,737	
	Disposal		2011 83,725	1.144	95,781							
			2012 83,725	1.165	97,540							
			2012 29,550	1.165	34,426							
	Total Disposal	197,000	2011 197,000		227,747	184,365	43,382	2.45%	6,801	1.0372	7,054	
	Scrap (incl. Materials @ 40% of Labor)		2011 187,510	1.161	217,896							
			2012 187,510	1.184	222,012							
			2012 86,180	1.184	78,357							
	Total Scrap	(738,000)	2011 441,200		518,068	419,386	98,682	2.71%	15,366	1.0414	16,002	
	Total Unit 2	2,407,000	2,407,000		2,964,155	2,389,538	564,617		86,118		90,793	

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE	EXPENDITURE	COMPOUND MULT.	FUTURE COST	ALLOCATED RESERVE	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
		12/31/05	DATE AMOUNT		ESTIMATE	12/31/05			ESTIMATE		ESTIMATE	
				Sec. 3	(G)-(F)	% of (G)	(G)-(I)	$G-E^{(1)-(D-2004)-1}$	$\frac{12/31/05-2006}{1}$	(M)-(L)		
Common												
	Labor		2011 1,590,180	1.230	1,955,921							171,218
			2012 1,590,180	1.272	2,022,709							
			2012 561,240	1.272	713,897							
	Total Labor	6,236,000	2011 3,741,600		4,692,527	3,368,100	1,324,427		3.85%	200,445	1.0592	212,311
	Disposal		2011 5,950	1.144	6,807							
			2012 5,950	1.185	6,932							
			2012 2,100	1.185	2,447							
	Total Disposal	14,000	2011 14,000		16,186	11,618	4,568		2.45%	716	1.0377	743
	Scrap		2011 999,345	1.181	1,180,240							
	(incl. Materials @ 40% of Labor)		2012 999,345	1.184	1,183,224							
			2012 352,710	1.184	417,809							
	Total Scrap	(143,000)	2011 2,351,400		2,781,073	1,981,783	779,290		2.71%	121,348	1.0414	126,372
Total Common		6,107,000	6,107,000		7,469,786	5,361,502	2,108,285			322,509		339,426
Total Plant Scholz												
	Labor		3,111,765		3,827,470							
			3,111,765		3,958,165							
			1,098,270		1,398,999							
	Total Labor	12,203,000	7,321,800		9,182,634	7,005,747	2,176,887			329,460		348,964
	Disposal		169,575		183,994							
			169,575		197,956							
			59,850		69,725							
	Total Disposal	399,000	399,000		461,276	372,196	89,080			13,965		14,486
	Scrap		1,374,535		1,595,835							
	(incl. Materials @ 40% of Labor)		1,374,535		1,627,449							
			485,130		574,394							
	Total Scrap	(1,647,000)	3,234,200		3,797,676	2,821,579	976,099			151,994		158,288
Total Plant Scholz		10,955,000	10,955,000		13,441,588	10,199,522	3,242,066			495,419		521,738

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Sub 3	(G)(F)	% of (G)	(I)(H)	$G-E \cdot (1+(D-2004))^{-1}$	$L \cdot (1+(D-2006))^{-1}$		(K)(L)	
Plant Rankel (Gulf %)												
Unit 1												
	Labor		2032 1,483,845	2.492	3,697,742							
			2033 1,483,845	2.575	3,820,901							
			2037 523,710	2.937	1,536,136							
	Total Labor	5,819,000	2032 3,491,400		9,056,779	3,095,382	5,961,397	3.50%	134,390	1.0552	141,808	
	Disposal		2032 0	1.663	0							
			2033 0	1.689	0							
			2037 0	1.797	0							
	Total Disposal	0	2032 0		0	0	0	0.00%	0	0.0000	0	
	Scrap (incl. Materials @ 40% of Labor)		2032 460,105	1.810	832,790							
			2033 460,105	1.847	848,814							
			2037 162,390	2.000	324,780							
	Total Scrap	(1,245,000)	2032 1,082,600		2,007,364	686,074	1,321,310	2.31%	35,781	1.0352	37,040	
	Total Unit 1	4,574,000	4,574,000		11,064,163	3,781,456	7,282,707		170,171		178,848	
Unit 2												
	Labor		2036 1,505,903	2.842	4,279,776							
			2037 1,505,903	2.937	4,422,837							
			2037 531,495	2.937	1,561,001							
	Total Labor	5,905,500	2036 3,543,301		10,263,614	3,283,090	6,980,524	3.49%	128,461	1.0536	135,347	
	Disposal		2036 0	1.769	0							
			2037 0	1.797	0							
			2037 0	1.767	0							
	Total Disposal	0	2036 0		0	0	0	0.00%	0	0.0000	0	
	Scrap (incl. Materials @ 40% of Labor)		2036 462,910	1.961	907,767							
			2037 462,910	2.000	925,820							
			2037 163,380	2.000	326,760							
	Total Scrap	(1,273,000)	2036 1,089,200		2,160,347	691,045	1,469,302	2.23%	33,373	1.0340	34,508	
	Total Unit 2	4,632,500	4,632,501		12,423,961	3,974,135	8,449,826		161,834		169,855	

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE		COMPOUND MULT. <small>Sch. 3</small>	FUTURE COST ESTIMATE <small>(E)(F)</small>	ALLOCATED RESERVE 12/31/05 <small>% of (G)</small>	UN-RECOVERED COST <small>(G)-(H)</small>	AVERAGE INFLATION RATE <small>G-E*(1-(D-2004)+1)</small>	2006 ANNUAL EXPENSE <small>15*(D/2006)+1</small>	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE <small>(K)*(L)</small>
			DATE	AMOUNT								
Common												
	Labor		2036	2,736,660	2.942	7,777,588						1-El 1-El
			2037	2,736,660	2.937	8,037,570						
	Total Labor	10,732,000	2036	965,880	2.937	2,836,790						
			2036	6,439,200		18,651,948	4,886,918	13,765,030	3.49%	253,315	1.0536	286,893
	Disposal		2036	52,913	1.789	93,603						
			2037	52,913	1.797	95,085						
			2037	18,675	1.797	33,559						
	Total Disposal	124,500	2036	124,501		222,247	58,230	164,017	1.86%	3,942	1.0286	4,055
	Scrap <small>(incl. Materials @ 40% of Labor)</small>		2036	1,670,378	1.961	3,275,611						
			2037	1,670,378	2.000	3,340,756						
			2037	589,545	2.000	1,179,090						
	Total Scrap	(362,500)	2036	3,930,301		7,795,457	2,042,455	5,753,002	2.23%	130,670	1.0340	135,113
	Total Common	10,494,000		10,494,002		26,669,652	6,987,603	19,682,049		387,927		406,061
Total Plant Daniel												
	Labor			5,726,408		15,755,106						
				5,726,408		18,281,308						
				2,021,085		5,935,827						
	Total Labor	22,456,500		13,473,901		37,972,341	11,265,390	26,706,951		516,166		544,048
	Disposal			52,913		93,603						
				52,913		95,085						
				18,675		33,559						
	Total Disposal	124,500		124,501		222,247	58,230	164,017		3,942		4,055
	Scrap <small>(incl. Materials @ 40% of Labor)</small>			2,593,393		5,016,168						
				2,593,393		5,116,390						
				915,315		1,830,630						
	Total Scrap	(2,880,500)		6,102,101		11,963,186	3,419,574	8,543,614		198,824		206,661
	Total Plant Daniel	19,700,500		19,700,503		50,157,776	14,743,194	35,414,582		719,932		754,764

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT. See 3	FUTURE COST ESTIMATE (E)(F)	ALLOCATED RESERVE 12/31/05 % of (G)	UN-RECOVERED COST (G)-(H)	AVERAGE INFLATION RATE G-E*(1+(D-2004)-1) 1+(D-2004)-1	2006 ANNUAL EXPENSE L)	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE (M)
Plant Scherer												
Unit 3												
	Labor		2042	822,580	3.458	3,181,239						
			2043	922,580	3.574	3,287,337						
			2043	325,620	3.574	1,163,766						
	Total Labor	3,618,000	2042	2,170,800		7,652,342	3,031,417	4,620,925	3.46%	63,387	1.0532	66,756
	Disposal		2042	0	1.941	0						
			2043	0	1.971	0						
			2043	0	1.971	0						
	Total Disposal	0	2042	0		0	0	0	0.00%	0	0.0000	0
	Scrap (incl. Materials @ 40% of Labor)		2042	73,185	2.210	161,739						
			2043	73,185	2.254	164,850						
			2043	25,830	2.254	58,221						
	Total Scrap	(1,275,000)	2042	172,200		384,819	152,483	232,436	2.20%	4,135	1.0335	4,274
	Total Unit 3	2,343,000		2,343,000		8,037,261	3,183,900	4,853,361		67,522		71,033
Common												
	Labor		2042	369,017	3.459	1,276,430						
			2043	369,017	3.574	1,318,867						
			2043	130,241	3.574	485,481						
	Total Labor	1,447,125	2042	868,275		3,060,778	1,470,906	1,589,872	3.46%	21,808	1.0532	22,968
	Disposal		2042	30,334	1.941	58,878						
			2043	30,334	1.971	58,788						
			2043	10,706	1.971	21,102						
	Total Disposal	71,375	2042	71,374		138,768	67,168	72,600	1.83%	1,388	1.0275	1,427
	Scrap (incl. Materials @ 40% of Labor)		2042	236,714	2.210	523,138						
			2043	236,714	2.254	533,553						
			2043	83,546	2.254	188,313						
	Total Scrap	(21,875)	2042	558,974		1,245,004	588,307	648,697	2.20%	11,506	1.0334	11,880
	Total Common	1,496,625		1,496,623		4,445,550	2,136,381	2,309,169		34,704		36,286

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2008 Economy Cost Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)(F)	% of (G)	(G)-(H)	G+E*(1-(I-2004)-1	12/31/05-2006-1	(K)(L)	(M)
Total Plant Scherer												
	Labor			1,291,607		4,467,669						111 <
				1,291,607		4,816,204						
				455,861		1,629,247						
	Total Labor	5,065,125		<u>3,039,075</u>		<u>10,713,120</u>	4,502,323	<u>6,210,797</u>		<u>85,196</u>		<u>89,728</u>
	Disposal			30,334		58,878						
				30,334		59,788						
				10,706		21,102						
	Total Disposal	71,375		<u>71,374</u>		<u>138,768</u>	67,168	<u>72,600</u>		<u>1,389</u>		<u>1,427</u>
	Scrap			309,899		684,877						
	(incl. Materials @ 40% of Labor)			309,899		696,512						
				109,376		246,534						
	Total Scrap	(1,296,875)		<u>729,174</u>		<u>1,629,923</u>	750,790	<u>879,133</u>		<u>15,641</u>		<u>16,164</u>
Total Plant Scherer		<u>3,839,625</u>		<u>3,839,623</u>		<u>12,482,811</u>	5,320,281	<u>7,162,530</u>		<u>102,226</u>		<u>107,319</u>

ANNUAL FOSSIL DISMANTLEMENT COST
LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN- RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE	
				Eq. 3	(E)(F)	% of (G)	(G)-(H)	$G-E^{(1+(D-2004)-1)}$	$\frac{15.47^{(D-2006)+1}}{15.47^{(D-2006)+1}}$			(K)(L)
									(J)			est any 1-EI
Plant Smith Combustion Turbine												
	Labor	157,000	2017 94,200	1.506	141,865	98,566	43,299	3.47%	2,970	1.0533	3,128	
	Disposal	0	2017 0	1.277	0	0	0	0.00%	0	0.0000	0	
	Scrap (incl. Materials @ 40% of Labor)	(14,000)	2017 48,800	1.313	64,074	44,518	19,556	2.30%	1,434	1.0350	1,484	
Total Smith CT		143,000	143,000		205,939	143,084	62,855		4,404		4,612	
Pace (Pea Ridge) Plant												
Unit 1												
	Labor	47,000	2018 28,200	1.557	43,907	22,895	21,012	3.46%	1,307	1.0530	1,376	
	Disposal	0	2018 0	1.300	0	0	0	0.00%	0	0.0000	0	
	Scrap (incl. Materials @ 40% of Labor)	(4,000)	2015 14,800	1.340	19,832	10,341	9,491	2.28%	636	1.0342	658	
Total Unit 1		43,000	43,000		63,739	33,236	30,503		1,943		2,034	
Unit 2												
	Labor	47,000	2018 28,200	1.557	43,907	22,895	21,012	3.46%	1,307	1.0530	1,376	
	Disposal	0	2018 0	1.300	0	0	0	0.00%	0	0.0000	0	
	Scrap (incl. Materials @ 40% of Labor)	(4,000)	2015 14,800	1.340	19,832	10,341	9,491	2.28%	636	1.0342	658	
Total Unit 2		43,000	43,000		63,739	33,236	30,503		1,943		2,034	

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(EMF)	% of (G)	(G)-(H)	G*E*(1+(D-3004)-1)	1+(J*(K-2005)-1)		(L)/(K)
Total Pace (Pee Ridge) Plant												
	Labor	141,000	2018	84,600		131,721	68,684	63,037		3,921		4,128
	Disposal	0	2018	0		0	0	0		0		0
	Scrap (incl. Materials @ 40% of Labor)	(12,000)	2018	44,400		59,496	31,024	28,472		1,908		1,974
	Total Pace (Pee Ridge)	129,000		129,000		191,217	99,708	91,509		5,829		6,102
Smith Unit 3												
	Labor	5,043,000	2027	3,025,800	2.108	6,378,386	807,886	5,770,500	3.45%	179,564	1.0529	189,063
	Disposal	246,000	2027	246,000	1.529	376,134	35,847	340,287	1.95%	12,536	1.0296	12,907
	Scrap (incl. Materials @ 40% of Labor)	(227,000)	2027	1,790,200	1.628	2,914,446	277,759	2,636,687	2.24%	94,046	1.0341	97,253
	Total Smith Unit 3	5,062,000		5,062,000		9,668,966	921,482	8,747,474		286,146		299,223
	Total Dismantlement Costs	133,052,125		133,052,126		256,847,544	101,186,418	155,661,125		5,598,793		5,886,660

ANNUAL FOSSIL DISMANTLEMENT COST
 LEVELIZED EXPENSE CALCULATION
 GULF POWER COMPANY

SCHEDULE 2

(Using Jan 2006 Economy.Com Indices)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/05	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/05	UN-RECOVERED COST	AVERAGE INFLATION RATE	2006 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(EMF)	% of (G)	(G)-(H)	G*E*(1+(D-3004)-1)	1+(J*(K-2005)-1)		(L)/(K)
Total Pace (Pee Ridge) Plant												
	Labor	141,000	2018	84,600		131,721	68,684	63,037		3,921		4,128
	Disposal	0	2018	0		0	0	0		0		0
	Scrap (incl. Materials @ 40% of Labor)	(12,000)	2018	44,400		59,496	31,024	28,472		1,908		1,974
	Total Pace (Pee Ridge)	129,000		129,000		191,217	99,708	91,509		5,829		6,102
Smith Unit 3												
	Labor	5,043,000	2027	3,025,800	2.108	6,378,386	807,886	5,770,500	3.45%	179,564	1.0529	189,063
	Disposal	246,000	2027	246,000	1.529	376,134	35,847	340,287	1.95%	12,536	1.0296	12,907
	Scrap (incl. Materials @ 40% of Labor)	(227,000)	2027	1,790,200	1.628	2,914,446	277,759	2,636,687	2.24%	94,046	1.0341	97,253
	Total Smith Unit 3	5,062,000		5,062,000		9,668,966	921,482	8,747,474		286,146		299,223
	Total Dismantlement Costs	133,052,125		133,052,126		256,847,544	101,186,418	155,661,125		5,598,793		5,886,660

5. Please provide any and all supporting documentation used to derive the escalation rates utilized in Gulfs 2009 Dismantlement Study.

ANSWER:

The supporting documentation in Attachment I represent the escalation rates utilized in Gulf's 2009 Dismantlement Study.

March 2009

RE: Economy.Com U.S. Macro - 25 Year Forecast

Description:	PPI: Intermediate materials supplies and components, (1982=100, SA) Scrap		ECI: Wages & Salaries - Private industry, (Index 12/05=100, SA) Labor		NIPA: GDP Chain-type price Index, (Index 2000=100) GDP Disposal	
Source:	BLS		BLS, Productivity & Costs		BEA	
Geography:	United States	% Change	United States	% Change	United States	% Change
Last Updated:	03/09/2009	Year-to-Year	03/09/2009	Year-to-Year	03/09/2009	Year-to-Year
	FPPISP2000.US		FECIWP.US		FDPDGP.US	
2005	154.04		99.15		113.04	
2006	163.92	6.41%	102.05	2.92%	116.68	3.22%
2007	170.43	3.98%	105.50	3.38%	119.82	2.69%
2008	188.35	10.51%	108.65	2.99%	122.50	2.23%
2009	174.71	-7.24%	111.16	2.31%	123.36	0.70%
2010	178.59	2.22%	111.94	0.70%	123.67	0.25%
2011	184.74	3.45%	111.34	-0.54%	125.49	1.47%
2012	188.74	2.16%	111.56	0.20%	127.73	1.78%
2013	190.93	1.16%	113.49	1.73%	130.09	1.85%
2014	192.60	0.87%	116.53	2.68%	132.22	1.63%
2015	195.84	1.68%	119.88	2.88%	134.42	1.66%
2016	199.68	1.96%	123.26	2.82%	136.73	1.72%
2017	203.62	1.97%	126.72	2.80%	139.08	1.72%
2018	207.56	1.94%	130.31	2.83%	141.46	1.71%
2019	211.59	1.94%	134.01	2.84%	143.85	1.69%
2020	215.70	1.94%	137.77	2.80%	146.29	1.70%
2021	219.94	1.96%	141.57	2.76%	148.78	1.70%
2022	224.40	2.03%	145.42	2.73%	151.29	1.69%
2023	229.00	2.05%	149.37	2.72%	153.81	1.67%
2024	233.66	2.04%	153.42	2.71%	156.37	1.67%
2025	238.24	1.96%	157.58	2.71%	158.92	1.63%
2026	242.87	1.94%	161.85	2.71%	161.48	1.61%
2027	247.60	1.95%	166.22	2.70%	164.05	1.59%
2028	252.44	1.95%	170.68	2.68%	166.63	1.58%
2029	257.37	1.95%	175.23	2.67%	169.23	1.56%
2030	262.41	1.96%	179.90	2.66%	171.84	1.54%
2031	267.55	1.96%	184.69	2.67%	174.46	1.53%
2032	272.77	1.95%	189.63	2.67%	177.11	1.52%
2033	278.07	1.94%	194.68	2.66%	179.80	1.52%
2034	283.49	1.95%	199.84	2.65%	182.53	1.52%
2035	288.97	1.93%	205.09	2.63%	185.41	1.58%
2036	294.52	1.92%	210.45	2.61%	188.17	1.49%
2037	300.14	1.91%	215.90	2.59%	190.75	1.37%
2038	305.83	1.90%	221.47	2.58%	193.45	1.41%

6. Please provide, in electronic format, the escalation rates located in the fossil dismantling study including the projected future dollar dismantlement cost by plant site.

ANSWER:

Please see electronic file named, "Attachment Question #6 Levelized Expense Calculation.xls" in the attached CD. We are providing page 5 through page 17 of tab 9 from the 2009 Depreciation Study, which contains the escalation rates including the projected future dollar dismantlement cost.

7. Please provide any supporting documentation to justify the contingency factor of 10 percent on pages 26 and 27 of Gulf Power Company's 2009 Dismantlement Study (Volume I).

ANSWER:

A contingency factor of 10 percent has been used historically in Gulf Power Company's Dismantlement Studies. Contingency is applied to projects because of uncertainty and unknowns yet considered with in-scope items. It is generally accepted within the construction industry that a contingency factor of 10 percent is appropriate for a conceptual estimate such as the Dismantlement Study.

8. Please refer to the 2009 Dismantlement Study, Volume 1, Section 7, page 26, specifically the contingency information. Please explain the "pull down" methodology in unit pricing. In addition, please list all utilities in Florida utilizing this method.

ANSWER:

For Gulf Power's 1997 Dismantlement Study, the method of structural dismantling was changed from "reverse construction" to the "pull down" method.

"Reverse construction" or deconstruction is the systematic dismantlement of a Plant to maximize the re-use or recycling of materials. This method is used to reclaim non-structural components such as electric motors, wiring, and piping. Unit rates for such activities may be fifty percent of the equivalent labor cost per unit of measure for installation of new equipment.

For structural dismantlement, such as building steel, the "pull down" method is used. The "pull down" method may use heavy equipment with hydraulic shears, grappling hooks, or other means to literally "pull down" the structure. The intent of this method is to remove scrap material, such as steel, in a more cost effective manner. Unit rates for this method may be fifteen percent of the equivalent labor cost per unit of measure for installation of new equipment.

The statement referencing this method in Section 7.7 Contingency of the 2009 Dismantlement Study was included since it is assumed that the "pull down" method will be used for all structural components. However, depending on adjacent buildings or properties, it may be decided to use another method at the time of actual dismantlement of a Plant. This is an example of changes that may occur and increase the actual dismantlement cost beyond the estimate. To mitigate the risk of cost overrun, contingency was applied as described in Section 7.7.

Gulf does not have any knowledge as to whether the "pull down" methodology is utilized by other Florida Utilities.

9. Please refer to 2009 Dismantlement Study, Volume 1, Section 7, page 26, specifically the contingency information. Paragraph 2 states that "... Southern Company has not dismantled any fossil plants in the recent past." Please define the word recent.

ANSWER:

Recent is defined as within the last three years.

10. In Gulfs 2005 Dismantlement Study, Volume 1, Section 9, page 8, the total scrap value shown for Plant Crist Unit 7 is \$4,242,000 and total labor cost is \$22,731,000. In the 2009 Dismantlement Study, Volume 1, Section 9, page 6, the total scrap value shown for Plant Crist Unit 7 is \$4,465,000 and total labor cost \$26,618,000.
- a. Please explain what accounts for the increase in total scrap value.
 - b. Please explain what accounts for the increase in total labor cost.

ANSWER:

- a. The total scrap value for Plant Crist Unit 7 includes quantities of both ferrous and copper materials. The increase in ferrous scrap values between 2005 and 2009 added to the total scrap value, while the decrease in copper scrap values reduced the total scrape value. Since the quantity of ferrous or steel scrap material, 15,307 tons, was greater than the quantity of copper scrap, 708 tons, the net effect was an increase in the total scrap value. See Section 7.6 of the 2009 Dismantlement Study Volume 1 pages 25 and 26 for a discussion of the scrap/salvage values.
- b. The total labor cost for Plant Crist Unit 7 increased primarily due to addition of Unit 7 SCR since the 2005 Study

11. In Gulfs 2005 Dismantlement Study, Volume 1, Section 9, page 14, the total scrap value shown for Plant Daniel Unit 2 is \$1,273,000 and the total labor cost is \$5,905,500. In the 2009 Fossil Dismantlement Study, Volume 1, Section 9, page 12, the total scrap value shown for Plant Daniel Unit 2 is \$2,907,500 and the total labor cost is \$7,077,500.
- a. Please explain what accounts for the increase in total scrap value.
 - b. Please explain what accounts for the increase in total labor cost.

ANSWER:

- a. The total scrap value for Plant Daniel Unit 2 includes quantities of both ferrous and copper materials. The increase in ferrous scrap values between 2005 and 2009 added to the total scrap value, while the decrease in copper scrap values reduced the total scrap value. Since the quantity of ferrous or steel scrap material, 21,928 tons, was greater than the quantity of copper scrap, 965 tons, the net effect was an increase in the total scrap value. See Section 7.6 of the 2009 Dismantlement Study Volume 1 pages 25 and 26 for a discussion of the scrap/salvage values.
- b. The total labor cost for Plant Daniel Unit 2 increased due to the escalation of labor costs between the 2005 and 2009 studies.

12. Please provide the 2008 Annual Status Report in Excel-compatible format.

ANSWER:

Please see the 2008 Annual Status Report which is included in the two excel files in the attached CD:

- Question #12 Attachment FPSC08SCH71.xls
- Question #12 Attachment FPSC08SCH75.xls

13. Please refer to Gulfs 2009 Depreciation Study, Section 7, Parameters Schedule.
- a. Please provide the Schedule of Depreciation Parameters in Excel-compatible format with formulas intact.
 - b. Please explain how the CALC RESERVE column is calculated.
 - c. Please explain how the THEO. RESERVE column is calculated.
 - d. Please explain how the 12/31/09 ALLOCATED RESERVE for each stratified category is calculated.
 - e. Please explain how the ARL WEIGHT column is calculated.

ANSWER:

- a. Please see the following tabs in the attached electronic Excel file named, "Attachment Question #13a Tab 7.xls" in the attached CD:
 - Question 13.a Tab 7 Prod
 - Question 13.a Tab 7 Crist 1 2 3
 - Question 13.a Tab 7 T&D&G
- b. The CALC RESERVE column is calculated by multiplying the Age times the Accrual. If Age is greater than or equal to ASL, the CALC RESERVE column is equal to the Balance. An equivalent way to calculate CALC RESERVE column is to multiply the Balance times $(1 - \text{ARL}/\text{ASL})$. The CALC RESERVE in Section 7 is taken from the stratification pages shown in Volume 2 of the Study report. Also, see Section 6, page 2 for a summary of the formulas used in the Section 7 schedule.
- c. The THEO RESERVE column is CALC RESERVE multiplied by $(1 + \text{Net Removal } \%)$.

- d. The ALLOCATED RESERVE column is calculated using a pro rata allocation of the Book Reserve of the Plant based on the THEO RESERVE of each stratified category.
- e. The ARL WEIGHT column is calculated by dividing the Balance to Recover by ARL. It represents the annual depreciation expense.

14. In determining the net removal cost of interim retirements for Steam Production, please explain why data for all steam plants were used rather than retirements by each site.

ANSWER:

The data from all the steam plants were deemed to be more representative of the long-term net removal cost of the steam plants. Individual plant data would involve less data and would be more likely to produce net removal indications that would vary by study, leading to possible unnecessary variation in the rates.

15. Reviewing the net removal cost data for steam production shown on page 3 of Section 8 of the depreciation study, removal costs nearly doubled in 2008 and realized salvage increased nearly ten fold. Please explain the cause of this activity.

ANSWER:

As shown on the net removal cost data for steam production on page 3 of Section 8 of the depreciation study, actual cost of removal increased by \$1.6 million in 2008. This increase is primarily driven by precipitator work on Plant Crist Unit 4 and Unit 5. The cost of removal percentage increased from 34.12% in 2007 to 62.61% in 2008. The cost of removal percentage is calculated by dividing cost of removal dollars by retirement dollars. Retirement dollars in 2008 decreased \$5.7 million, which resulted in the higher cost of removal percentage.

As shown on the net removal cost data for steam production on page 3 of Section 8 of the depreciation study, actual salvage dollars increased by \$1.0 million in 2008 while the salvage percentage increased 9 percent. This increase in salvage was caused primarily by a replacement at Plant Daniel of an old exciter. The old exciter was purchased by the vendor which resulted in the unusual increase in salvage dollars.

16. In determining the net removal cost of interim retirements for each strata of investment, it appears that in some cases the 20% proposed net removal was applied to some investments, but not to others. Please explain how the 20% proposed net removal was applied to arrive at the net removal percent for each strata for each account for each site.

ANSWER:

Net removal of interim retirements was applied to each forecasted interim retirement; that is, investment that were forecasted to retire prior to the final or ultimate retirement date of the plant. By definition, none of the investment in the 36 year to life of Plant is an interim retirement, as all retirements are assumed to be at the final retirement date, so net removal of interim retirements was not applied to the investment of that life group. For the other two life groups, net removal of interim retirements was not applied to an investment that is forecasted to retire at the final retirement date of the plant. Depending on the specifics of the investment, age, ASL, ARL, and retirement date, net removal of interim retirements could be applied to all of the investment in the two shorter life groups or to a relatively small percent of the investment in the two shorter life groups.

17. Please explain the logic of a negative cost of removal (see Other Production Plant in 2006).

ANSWER:

In December 2005, cost of removal of \$1,497,955 was inadvertently booked to Smith Unit 3 – Combined Cycle's prime movers. This error was discovered after the cutoff to record entries to capital work orders, therefore, the work order could not be corrected. However, the error was discovered prior to final property close and was corrected in the depreciation module in the plant accounting system through a reserve transfer in December 2005. Gulf Power Company notated on its operating report schedules that the transfer of \$1,497,955 should be netted with the cost of removal to calculate the true year-to-date cost of removal. In January 2006, the cost of removal was corrected on the work order, which made it necessary to reverse the reserve transfer booked in the plant accounting system in December 2005. Gulf Power Company continues to notate on its operating report schedules for 2006 that the negative transfer of \$1,497,955 should be netted with the cost of removal to calculate the true year-to-date cost of removal.

18. Is the 2008 data shown in the Depreciation Study actual data or estimated data? If the data is estimated, please compare the estimated 2008 data with the 2008 actual data.

ANSWER:

The 2008 data shown in the Depreciation Study represents actual data.

19. Please refer to Volume 2 of the Depreciation Study, specifically the stratification information for the Gulf Power plants.
- a. Please provide this section in Excel-compatible format with formulas intact.
 - b. For Crist Steam Plant Common, Account 316, almost 30% of the investment in the 20-year life category is over 20 years of age. Wouldn't it make sense to move these investments to a longer living strata? A similar situation occurs in other stratified categories and other plants.

ANSWER:

- a. This section of the Study was not prepared using Excel, therefore, the information is not available in Excel format.
- b. If all investment was moved to a longer life strata when its age reached the ASL, the recognition of the symmetrical nature of ASL would be lost. The life of strata is an "average life." An average life recognizes that some of the investment retires before the average life and that some investment retires after the average life. At a study date, the longer than average life investment is noticeable because it is still included in the plant accounts, but the shorter than average life investment is not noticeable because it has been retired and removed from the plant accounts.

20. Please refer to Volume 2 of the Depreciation Study, specifically the stratification information for Plant Daniel. Please explain the logic of the negative investment for the 21 to 35 year life category for Account 316, Plant Daniel Unit 1.

ANSWER:

The negative investment amount shown for the 21 to 35 year life category for Account 316, Plant Daniel Unit 1 is due to rounding.

21. Please refer to Volume 1 of the Depreciation Study, Section 2, page 2. For the 2009 study, the life spans for Plant Daniel Units 1 and 2 and Plant Scherer Unit 3 have been extended ten years; the life span for Plant Smith Combined Cycle Unit has been extended five years. The Company states that the generating plant life spans are consistent with that used within the Southern Company's system. Other than being consistent with Southern Company, please explain in detail what has caused the life spans for these plants to be extended.

ANSWER:

Plant Daniel Units 1 and 2 and Plant Scherer Unit 3 are being equipped with state of the art Selective Catalytic Converters (SCR) and Scrubbers. The addition of these environmental controls will provide the ability to operate these facilities long term and allow Gulf to maintain a diverse fuel mix while meeting all air quality standards. In the case of Smith Unit 3, Gulf's maintenance practice is such that the unit life will be longer than previously expected. Maintenance on the major equipment such as boilers, turbines and generators is conducted in a manner to maximize the operating value of all these generating facilities. The units shown above are all 500 – 820MW units and the value provided by effective maintenance, additional environmental controls and continued operation allows Gulf to operate these facilities longer than previously projected.

22. Please explain how smart grid and smart metering may affect Account 370, Meters.

ANSWER:

The transition over time to a smart grid and smart meter system will increase the total investment recorded in Account 370. There is an increased capital investment when you replace the existing mechanical meter technology with a new electronic meter that contains advanced features and remote communication abilities. Because of the advanced features in each meter there will be a reduction in the number of different meter types that will be needed as compared to the existing mechanical meter environment.

23. What are Gulfs near-term plans with respect to implementing Automatic Meter Reading and Advanced Meter Infrastructure? If Gulf plans to replace existing meters with AMR and AMI meters, please identify the January 1, 2010 meter investments and associated reserves planned for retirement in each of the years 2010-2013.

ANSWER:

Gulf Power plans to implement AMI across it's service territory in a systematic way over the next 5 years. Gulf Power began installing meters in late 2008 with a small test group and has expanded that installation in 2009 to incorporate a complete bill group in one area as a pilot program to gather data. The current installation schedule will call for increased numbers of meters installed across the system over the next 5 years. The installation of AMI meters will cover all customers and rates. The AMI system will allow the Company to better control the cost associated with reading meters and will add features to the distribution system for future customer enhancements and improvements.

	INVESTMENT TO BE RETIRED	RESERVE ASSOCIATED W/ INVESTMENT TO BE RETIRED
2010	\$ 1,042,615	\$ 663,708
2011	\$ 2,132,622	\$ 1,357,585
2012	\$ 4,265,244	\$ 2,715,170
2013	\$ 4,739,160	\$ 3,016,856

24. For production plant, please provide a description of any major overhauls or upgrades that are planned during the next four years (2010-2013). Please include the work planned to be performed, any retirement units expected to be replaced as a direct result and in what year(s) each overhaul or upgrade is planned to take place. Please provide the January 1, 2010 estimated investment and reserve associated with the equipment currently planned for replacement during each overhaul, by account by plant site.

ANSWER:

See Attachment J. Gulf identified projects over \$5M as "Major Overhauls or Upgrades".

Description	FERC/SUB	Primary RUCs	2010			2011			2012			2013		
			Addition	Retirement	Reserve	Addition	Retirement	Reserve	Addition	Retirement	Reserve	Addition	Retirement	Reserve
CRIST 7 REHEATER	312-4801	0010				2,000,000			3,000,000	4,922,725	1,804,179			
CRIST 7 STATIC EXCITER AND VOLTAGE REGULATOR	314-7524	0060				3,500,000			3,500,000	354,661	460,740			
CRIST 6 REPL REHEATER	312-4801	0010	2,000,010			3,000,000	2,902,765	2,113,214						
SMITH 3 MAJOR TURBINE GENERATOR OUTAGE	343-7021	0035, 36,40,41,43,48										21,300,000	19,225,000.00	2,681,887.50
DANIEL 1 HP/IP TURBINE UPGRADE	314-7522	0012 & 0013	5,970,558			50,118	2,425,000	2,507,450						

25. Are any substantial retirements for any of Gulfs production plants expected in connection with air quality standards inclusive of carbon regulations? If so, please provide the January 1, 2010 estimated investments and reserves associated with these anticipated retirements, and indicate the year(s) in which these retirements are expected to occur.

ANSWER:

Gulf has no current plans for any substantial retirements of its production plants due to any known air quality standards. The Company continues to monitor proposed legislative and regulatory activity regarding air quality standards, including possible carbon legislation or regulation, and the possible impacts on the cost effectiveness of continuing to operate its existing generation fleet.

26. What new environmental controls are being placed in service at Gulfs production plants? Please identify the cost, plant accounts, units, and sites which are impacted.

ANSWER:

In 2009 Gulf will place in service a Scrubber for units 4, 5, 6 & 7 at Plant Crist in Pensacola Florida. The total cost of the project will be approximately \$640M and will be included in plant accounts 316 and 352 through 356.

27. When distribution poles are removed, what portion of the removal cost is typically associated with labor, overheads, etc.?

ANSWER:

All distribution line pole cost of removal represents labor costs only. No overhead cost or material cost is allocated to cost of removal.

28. Is distribution underground conduit typically abandoned in place? If affirmative, please describe the tasks involved with abandoning the conduit. Please explain what the recorded removal costs are associated with.

ANSWER:

Yes, underground conduits are typically abandoned in place. Conduit retirements are considered to be included with conductor retirement and are not retired separately. Conduit (also called "duct") is charged to 367, instead of the conduit account - 366. It is included in the cost of conductor in account 367. When a retirement is booked for conductor, some of the cost of conduit is automatically retired, as well. The Conduit gets an allocated portion of the removal cost.

29. Please refer to Gulfs 2009 Fossil Depreciation Study, Volume 1, Section 6, page 3. Given that Plant Crist Unit 1 was retired in 2003, and Units 2 and 3 were retired in 2006, please explain the residual investments remaining at these units. Also, if these units are no longer in service, why is the retirement of these remaining investments given as 2011?

ANSWER:

This treatment was adopted by a stipulation approved by the Commission in Docket No. 020007-EI. The stipulation was presented in the prehearing order (PSC-02-1590-PHO-EI at pages 22-23) and ultimately approved in the final order (Order No. PSC-02-1735-FOF-EI at pages 4 through 6).

30. Please refer to Volume 1 of the Depreciation Study, Section 8, page 7, Account 354, Towers. At the bottom of page 7 the company states that the nature of towers "is not inconsistent with net removal costs of less than 25%: Please explain what is meant by this statement.

ANSWER:

This statement referred to in a general manner that the relatively large scale nature of Towers would not appear to necessarily require 25% of its investment to remove it.

31. Please refer to Volume 1 of the Depreciation Study, Section 8, page 8, Account 355, Poles. What portion of the transmission poles is concrete versus wood?

ANSWER:

Of the total cost of poles in Account 355 at December 31, 2008, 31.8% represent wood poles and 68.2% represent concrete poles.

32. The life analysis for Account 355 shown in Volume 2 of the Depreciation Study states that the SO-38 "is a good fit to the observed data." How did Gulf determine that the SO-38 is a "good fit?" Visually? Mathematical statistics such as least squares?

ANSWER:

The curve fitting was made using visual methods. Visual curve fitting is an generally accepted industry practice.

33. Please refer to Volume 1 of the Depreciation Study, Section 8, page 11, Account 361, Structures and Improvements. Please explain the cause of the large removal cost recorded in 2009.

ANSWER:

In 2008 the large removal cost recorded to account 361 was related to removal of an old switch house at the Miramar Substation. The removal work was complicated because of energized equipment surrounding the old switch house. Because of this potential hazard, special equipment had to be rented to complete the job safely which resulted in the higher than normal cost of removal.

34. Please refer to Volume 1 of the Depreciation Study, Section 8, page 18, Account 369.1, Overhead Services. Cost of removal has significantly increased since 2003. In the 2003-2008 period, removal costs have more than doubled from the previous six years (1997-2002). Please explain what has caused this dramatic increase in removal costs.

ANSWER:

The removal man-hour cost rate used to calculate cost of removal charges for these accounts have increased over the past 6 years due to increased labor and associated benefits, and transportation costs allocated as a percentage of labor charged. Additionally, during 2008, an additional allocation was included in the man-hour calculation to account for crew travel and headquarter time. The travel and headquarter time will be a permanent additional allocation to the man-hour rate

35. Please refer to Volume 1 of the Depreciation Study, Section 8, page 19, Account 369.2, Underground Services.
- a. Please describe the tasks involved in removing underground services.
 - b. Please describe a situation in which gross salvage might be realized with the removal of underground services.

ANSWER:

- a. The removal of underground service requires that the transformer be de-energized so that disconnects may be safely made at the padmount and the meter. After following all safe work practices, the lineman may pull the conductor, close up the work site and re-energise, leaving the site in a safe and secure condition. The scrap conductor is discarded for resale.
- b. When underground services wire is removed or replaced for any reason, the conductor is retired from plant in service and discarded into a scrap bin. The scrap conductor sale is recorded in FERC 369.1 since the warehouseman can not differentiate between the overhead and underground scrap. This is seen as an acceptable practice since the vast majority of the scrap is related to over head. Examples include upgrade of services, replacement due to damage, retirement and ceasing services.

36. Please refer to Volume 1 of the Depreciation Study, Section 8, page 20.
- a. Please discuss the company's plans for **AMI** technology.
 - b. Please provide the estimated meter investments for each of the years 2010 -2013 subject to retirement due to AM1 technology.
 - c. Does the retirement activity since 2004 relate to replacing older meters with **AMI** meters?

ANSWER:

- a. Gulf plans to implement AMI across Gulf Power's service territory over the next 5 years.
- b.

	INVESTMENT TO BE RETIRED
2010	\$1,042,615
2011	\$2,132,622
2012	\$4,265,244
2013	\$4,739,160
- c. No, a majority of the retirements since 2004 has been related to a back log of meters replaced after the 2004 and 2005 storm seasons.

37. Please refer to Volume 1 of the Depreciation Study, Section 8, page 26, Account 396, Power Operated Equipment. The company states there is no reason to change the existing net salvage factor "given the data and the typical nature of the property." Please explain what is meant by this statement.

ANSWER:

As was the case in prior studies, there was very limited data with no retirements since the last study. What historical data there is indicates 30% salvage. This property typically can have some salvage (resale) value when it is retired, based on general industry experience. Because there is not any recent historical data and considering the overall historical data and expected salvage in the industry, the existing salvage of 20% is still reasonable and there is no compelling reason to change it.

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
Pensacola, Florida 32520-0781

Tel 850.444.6231
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SDRITENO@southernco.com



February 11, 2010

Mr. Dave Dowds
Supervisor, Cost Analysis Section
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

Dear Mr. Dowds:

RE: Docket No: 090319-EI

Enclosed is Gulf Power Company's Responses to Staff's Third Data Request in the above referenced docket.

Sincerely,

Susan D. Ritenour (lw)

mr

Enclosures

Cc: Beggs & Lane
Jeffrey A. Stone
Office of Public Counsel

DOCUMENT NUMBER-DATE
03784 MAY-6 2
FPSC-COMMISSION CLERK

54. Please provide all supporting documentation in a hard copy format used to derive the latest updated escalation rates to replace the original March 2009 information in Gulf's 2009 Fossil Dismantlement Cost Study and cited on Schedule 3 (page 18) contained in Volume 1 of 2 in Gulf Power Company Depreciation Study at December 31, 2009. (This should be updated using the very latest information of the Moody's Economy.com Edition)

ANSWER:

The supporting documentation attached represents the 2009 Fossil Dismantlement Cost Study updated for Moody's Economy.com January 2010 edition:

1. Attachment A – Updated Escalation Rates Schedule 3
2. Attachment B – Updated Raw Data from Economy.com

(D) x (1+(C))

(F) x (1+(E))

(H) x (1+(G))

9		1.000		1.000		1.000
0	0.7	1.007	0.7	1.007	4.1	1.041
1	-0.5	1.002	1.1	1.018	2.2	1.064
2	-0.4	0.998	1.7	1.035	2.5	1.091
3	0.9	1.007	1.7	1.052	1.9	1.112
4	2.3	1.030	1.6	1.068	1.8	1.132
5	2.7	1.058	1.7	1.086	2.0	1.155
6	2.8	1.088	1.8	1.105	2.2	1.181
7	2.8	1.119	1.8	1.125	2.2	1.208
8	2.9	1.151	1.8	1.145	2.2	1.235
9	2.9	1.184	1.7	1.165	2.2	1.262
0	2.8	1.218	1.7	1.185	2.1	1.289
1	2.8	1.252	1.7	1.205	2.1	1.317
2	2.8	1.287	1.7	1.225	2.1	1.345
3	2.9	1.324	1.7	1.245	2.1	1.374
4	2.9	1.362	1.6	1.266	2.1	1.403
5	2.9	1.402	1.6	1.287	2.1	1.432
6	3.0	1.444	1.6	1.308	2.0	1.461
7	3.0	1.488	1.6	1.329	2.1	1.491
8	3.0	1.533	1.6	1.351	2.1	1.522
9	3.1	1.580	1.6	1.373	2.1	1.554
0	3.1	1.629	1.6	1.395	2.1	1.587
1	3.2	1.681	1.6	1.417	2.1	1.621
2	3.2	1.735	1.6	1.440	2.1	1.656
3	3.3	1.792	1.6	1.463	2.1	1.692
4	3.4	1.852	1.6	1.487	2.2	1.729
5	3.4	1.916	1.7	1.512	2.2	1.767
6	3.5	1.983	1.7	1.537	2.2	1.806
7	3.6	2.054	1.6	1.561	2.2	1.846
8	3.7	2.129	1.6	1.586	2.2	1.887
9	3.7	2.207	1.6	1.612	2.2	1.929
0	3.7	2.288	1.6	1.638	2.2	1.972
1	3.7	2.372	1.6	1.665	2.2	2.016
2	3.7	2.459	1.6	1.692	2.2	2.061
3	3.7	2.549	1.6	1.720	2.2	2.107
4	3.7	2.642	1.6	1.748	2.2	2.154
5	3.7	2.739	1.6	1.776	2.2	2.202
6	3.7	2.839	1.6	1.805	2.2	2.251
7	3.7	2.943	1.6	1.834	2.2	2.302
8	3.7	3.051	1.6	1.864	2.2	2.354
9	3.7	3.163	1.6	1.894	2.2	2.407
0	3.7	3.279	1.6	1.925	2.2	2.461
1	3.7	3.399	1.6	1.956	2.2	2.516
2	3.7	3.523	1.6	1.988	2.2	2.572
3	3.7	3.652	1.6	2.020	2.2	2.630
4	3.7	3.786	1.6	2.053	2.2	2.689
5	3.7	3.924	1.6	2.086	2.2	2.749
6	3.7	4.068	1.6	2.120	2.2	2.811
7	3.7	4.217	1.6	2.155	2.2	2.874
8	3.7	4.371	1.6	2.190	2.2	2.938
9	3.7	4.531	1.6	2.226	2.2	3.004
0	3.7	4.697	1.6	2.262	2.2	3.071
1	3.7	4.869	1.6	2.299	2.2	3.140
2	3.7	5.047	1.6	2.336	2.2	3.210
3	3.7	5.232	1.6	2.374	2.2	3.282
4	3.7	5.423	1.6	2.413	2.2	3.356
5	3.7	5.621	1.6	2.452	2.2	3.431
6	3.7	5.827	1.6	2.492	2.2	3.508
7	3.7	6.040	1.6	2.533	2.2	3.587
8	3.7	6.261	1.6	2.574	2.2	3.667

Year	PPI: Intermediate materials supplies and components, (1982=100, SA) Scrap		ECI: Wages & Salaries - Private industry, (Index 12/05=100, SA) Labor		NIPA: GDP Chain-type price index, (Index 2000=100) GDP Disposal	
	BLS		BLS: Productivity & Costs		BEA	
Country	United States	% Change	United States	% Change	United States	% Change
Dated	01/12/2010	Year-to-Year	01/12/2010	Year-to-Year	01/12/2010	Year-to-Year
	FPPISP2000.US		FECIWP.US		FPDPGDP.US	
2005	154.04		99.15		100.00	
2006	163.92	6.41%	102.05	2.92%	103.26	3.26%
2007	170.43	3.98%	105.48	3.36%	106.22	2.85%
2008	188.08	10.35%	108.68	3.03%	108.48	2.11%
2009	172.35	-8.36%	110.28	1.48%	109.92	1.33%
2010	179.50	4.15%	111.04	0.68%	110.70	0.71%
2011	183.40	2.17%	110.49	-0.49%	111.97	1.16%
2012	188.03	2.53%	110.04	-0.40%	113.83	1.64%
2013	191.63	1.91%	110.99	0.86%	115.71	1.66%
2014	195.07	1.80%	113.51	2.27%	117.52	1.55%
2015	198.95	1.99%	116.60	2.73%	119.48	1.66%
2016	203.37	2.22%	119.86	2.79%	121.60	1.77%
2017	207.94	2.25%	123.25	2.83%	123.77	1.77%
2018	212.51	2.20%	126.77	2.86%	125.95	1.77%
2019	217.10	2.16%	130.41	2.87%	128.14	1.74%
2020	221.76	2.15%	134.12	2.84%	130.31	1.68%
2021	226.52	2.14%	137.89	2.81%	132.49	1.65%
2022	231.36	2.14%	141.77	2.81%	134.70	1.65%
2023	236.30	2.14%	145.81	2.85%	136.94	1.66%
2024	241.30	2.11%	150.04	2.89%	139.20	1.66%
2025	246.27	2.06%	154.44	2.93%	141.48	1.64%
2026	251.31	2.05%	159.04	2.98%	143.80	1.64%
2027	256.49	2.06%	163.84	3.02%	146.13	1.63%
2028	261.81	2.07%	168.84	3.05%	148.50	1.63%
2029	267.28	2.09%	174.03	3.07%	150.90	1.63%
2030	272.88	2.10%	179.42	3.10%	153.33	1.63%
2031	278.67	2.12%	185.10	3.16%	155.80	1.63%
2032	284.63	2.14%	191.10	3.24%	158.31	1.63%
2033	290.74	2.15%	197.42	3.31%	160.88	1.63%
2034	297.07	2.18%	204.09	3.38%	163.50	1.63%
2035	303.57	2.19%	211.12	3.45%	166.28	1.71%
2036	310.27	2.21%	218.53	3.51%	169.02	1.63%
2037	317.19	2.23%	226.36	3.58%	171.68	1.57%

55. Please provide an updated electronic model of the fossil dismantlement study containing the latest updated escalation rates (calculation of inflation indices for fossil dismantlement) to replace the original information contained in the initial filing of the Fossil Dismantlement Cost Study including the projected future dollar dismantlement cost by plant site (via email or provided on disk) (The original escalation rates were listed on Schedule 3 (page 18) in Volume 1 of 2 in Gulf Power Company Depreciation Study at December 31, 2009).

ANSWER:

Attachment C – Updated 2009 Fossil Dismantlement Vol 1 of 2 tab 9.

Annual Fossil Dismantlement Cost **Schedule 1**
Summary of Current and Proposed Expense - Update w/ Jan 2010 indices
Gulf Power Company

	<u>Current Expense</u>	<u>Updated Proposed Expense</u>	<u>Change</u>
Plant Crist	2,659,829	6,458,948	3,799,119
Plant Smith	950,810	1,249,287	298,477
Plant Scholz	521,738	1,009,560	487,822
Plant Daniel	754,764	684,446	(70,318)
Plant Scherer	<u>107,319</u>	<u>98,878</u>	<u>(8,441)</u>
Total Steam	<u>4,994,460</u>	<u>9,501,119</u>	<u>4,506,659</u>
Plant Smith CT	4,612	3,258	(1,354)
Plant Pea Ridge	6,102	17,334	11,232
Smith Comb Cycle	234,069	280,020	45,951
Total Gulf Power	<u>5,239,243</u>	<u>9,801,731</u>	<u>4,562,488</u>

Note: Crist Unit 1, Unit 2 and Unit 3 are not included in the dismantlement study as these units have been physically dismantled prior to the 2009 Dismantlement Study.

**ANNUAL FOSSIL DISMANTLEMENT COST
JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
GULF POWER COMPANY**

PLANT/UNIT	Total Company Current Cost Estimate 12/31/2009	Jurisdictional Current Cost Estimate 12/31/2009	Future Cost Estimate	Jurisdictional Future Cost Estimate
<u>Plant Crist</u>				
Total Unit 4	5,426,000	5,237,847	8,104,927	7,823,879
Total Unit 5	5,501,000	5,310,246	8,566,367	8,269,318
Total Unit 6	13,336,000	12,873,558	25,644,434	24,755,182
Total Unit 7	23,693,000	22,871,417	48,998,698	47,299,609
Total Common	100,481,000	96,996,701	207,951,210	200,740,252
Total Plant Crist	<u>148,437,000</u>	<u>143,289,769</u>	<u>299,265,636</u>	<u>288,888,241</u>
<u>Plant Smith</u>				
Total Unit 1	5,916,000	5,710,856	9,673,080	9,337,654
Total Unit 2	6,796,000	6,560,341	11,628,002	11,224,787
Total Common	19,243,000	18,575,726	33,325,102	32,169,514
Total Plant Smith	<u>31,955,000</u>	<u>30,846,922</u>	<u>54,626,184</u>	<u>52,731,956</u>
<u>Plant Scholz</u>				
Total Unit 1	2,983,000	2,879,561	3,037,786	2,932,447
Total Unit 2	2,938,000	2,836,121	2,992,759	2,888,981
Total Common	6,886,000	6,647,220	7,095,932	6,849,872
Total Plant Scholz	<u>12,807,000</u>	<u>12,362,902</u>	<u>13,126,477</u>	<u>12,671,301</u>

**ANNUAL FOSSIL DISMANTLEMENT COST
JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
GULF POWER COMPANY**

PLANT/UNIT	Total Company Current Cost Estimate 12/31/2009	Jurisdictional Current Cost Estimate 12/31/2009	Future Cost Estimate	Jurisdictional Future Cost Estimate
<u>Plant Daniel (Gulf %)</u>				
Total Unit 1	4,101,000	3,958,793	10,573,213	10,206,574
Total Unit 2	4,170,000	4,025,400	12,135,310	11,714,504
Total Common	13,066,000	12,612,921	34,835,483	33,627,521
Total Plant Daniel	<u>21,337,000</u>	<u>20,597,114</u>	<u>57,544,006</u>	<u>55,548,599</u>
<u>Plant Scherer</u>				
Total Unit 3	1,895,250	0	7,418,221	0
Total Common	1,709,875	0	5,397,659	0
Total Plant Scherer	<u>3,605,125</u>	<u>0</u>	<u>12,815,880</u>	<u>0</u>
<u>Plant Smith Combustion Turbine</u>				
Total Smith CT	166,000	160,244	190,756	184,141
<u>Pace (Pea Ridge) Plant</u>				
Total Unit 1	50,000	48,266	58,978	56,933
Total Unit 2	50,000	48,266	58,978	56,933
Total Unit 3	50,000	48,266	58,978	56,933
Total Pace (Pea Ridge)	<u>150,000</u>	<u>144,799</u>	<u>176,934</u>	<u>170,799</u>
<u>Smith Unit 3 - CC</u>				
Total Smith Unit 3	6,828,000	6,591,231	15,584,019	15,043,624
Total Dismantlement Costs	<u>\$ 225,285,125</u>	<u>\$ 213,992,980</u>	<u>\$ 453,329,892</u>	<u>\$ 425,238,660</u>

**LIZED EXPENSE CALCULATION
POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAC EXPENS
					Sch. 3	(E)x(F)	% of (G)	(G)-(H)	G+E*(1+(D-2008)-1	1+(J)*(D-2009)-1		(K)x(L)
	Labor		2024	1,621,290	1.362	2,208,197						
			2025	1,621,290	1.402	2,273,049						
			2039	572,220	2.207	1,262,890						
	Total Labor	6,358,000	2024	<u>3,814,800</u>		<u>5,744,136</u>	3,012,524	2,731,612	2.77%	149,404	1.0423	<u>155,7</u>
	Disposal		2024	118,575	1.266	150,116						
			2025	118,575	1.287	152,606						
			2039	41,850	1.612	67,462						
	Total Disposal	279,000	2024	<u>279,000</u>		<u>370,184</u>	194,144	176,040	1.90%	10,251	1.0289	<u>10,5</u>
	Scrap		2024	566,185	1.403	794,358						
	(incl. Materials @ 40% of Labor)		2025	566,185	1.432	810,777						
			2039	199,830	1.929	385,472						
	Total Scrap	<u>(1,211,000)</u>	2024	<u>1,332,200</u>		<u>1,990,607</u>	1,043,978	946,629	2.71%	51,975	1.0414	<u>54,1</u>
Unit 4		<u>5,426,000</u>		<u>5,426,000</u>		<u>8,104,927</u>	4,250,646	3,854,281		<u>211,630</u>		<u>220,3</u>
	Labor		2026	1,634,805	1.444	2,360,658						
			2027	1,634,805	1.488	2,432,590						
			2039	576,990	2.207	1,273,417						
	Total Labor	6,411,000	2026	<u>3,846,600</u>		<u>6,066,665</u>	2,967,405	3,099,260	2.72%	145,866	1.0415	<u>151,9</u>
	Disposal		2026	127,925	1.308	167,326						
			2027	127,925	1.329	170,012						
			2039	45,150	1.612	72,782						
	Total Disposal	301,000	2026	<u>301,000</u>		<u>410,120</u>	200,603	209,517	1.84%	10,613	1.0279	<u>10,9</u>
	Scrap		2026	575,195	1.461	840,360						
	(incl. Materials @ 40% of Labor)		2027	575,195	1.491	857,616						
			2039	203,010	1.929	391,606						
	Total Scrap	<u>(1,211,000)</u>	2026	<u>1,353,400</u>		<u>2,089,582</u>	1,022,083	1,067,499	2.59%	50,787	1.0395	<u>52,7</u>
Unit 5		<u>5,501,000</u>		<u>5,501,000</u>		<u>8,566,367</u>	4,190,092	4,376,276		<u>207,266</u>		<u>215,6</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
	Labor		2035	3,993,045	1.916	7,650,674						
			2036	3,993,045	1.983	7,918,208						
			2039	1,409,310	2.207	3,110,347						
	Total Labor	15,659,000	2035	<u>9,395,400</u>		<u>18,679,229</u>	7,362,872	11,316,357	2.68%	<u>306,727</u>	1.0409	<u>319,2</u>
	Disposal		2035	249,900	1.512	377,849						
			2036	249,900	1.537	384,096						
			2039	88,200	1.612	142,178						
	Total Disposal	588,000	2035	<u>588,000</u>		<u>904,123</u>	356,382	547,741	1.67%	<u>16,999</u>	1.0253	<u>17,4</u>
	Scrap		2035	1,424,855	1.767	2,517,719						
	(incl. Materials @ 40% of Labor)		2036	1,424,855	1.806	2,573,288						
			2039	502,890	1.929	970,075						
	Total Scrap	<u>(2,911,000)</u>	2035	<u>3,352,600</u>		<u>6,061,082</u>	2,389,123	3,671,959	2.30%	<u>104,705</u>	1.0351	<u>108,3</u>
Unit 6		<u>13,336,000</u>		<u>13,336,000</u>		<u>25,644,434</u>	10,108,377	15,536,057		<u>428,431</u>		<u>445,0</u>
	Labor		2038	6,787,590	2.129	14,450,779						
			2039	6,787,590	2.207	14,980,211						
			2039	2,395,620	2.207	5,287,133						
	Total Labor	26,618,000	2038	<u>15,970,800</u>		<u>34,718,123</u>	8,258,924	26,459,199	2.71%	<u>611,695</u>	1.0414	<u>637,0</u>
	Disposal		2038	654,500	1.586	1,038,037						
			2039	654,500	1.612	1,055,054						
			2039	231,000	1.612	372,372						
	Total Disposal	1,540,000	2038	<u>1,540,000</u>		<u>2,465,463</u>	586,497	1,878,966	1.64%	<u>51,152</u>	1.0248	<u>52,4</u>
	Scrap		2038	2,627,435	1.887	4,957,970						
	(incl. Materials @ 40% of Labor)		2039	2,627,435	1.929	5,068,322						
			2039	927,330	1.929	1,788,820						
	Total Scrap	<u>(4,465,000)</u>	2038	<u>6,182,200</u>		<u>11,815,112</u>	2,810,639	9,004,473	2.26%	<u>223,206</u>	1.0344	<u>230,8</u>
Unit 7		<u>23,693,000</u>		<u>23,693,000</u>		<u>48,998,698</u>	11,656,060	37,342,638		<u>886,053</u>		<u>920,3</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
ton	Labor		2038	26,441,715	2.129	56,294,411						
			2039	26,441,715	2.207	58,356,865						
			2039	9,332,370	2.207	20,596,541						
	Total Labor	103,693,000	2038	<u>62,215,800</u>		<u>135,247,817</u>	12,344,573	122,903,244	2.71%	<u>2,841,328</u>	1.0414	<u>2,958,9</u>
	Disposal		2038	585,225	1.586	928,167						
			2039	585,225	1.612	943,383						
			2039	206,550	1.612	332,959						
	Total Disposal	1,377,000	2038	<u>1,377,000</u>		<u>2,204,509</u>	201,214	2,003,295	1.64%	<u>54,536</u>	1.0248	<u>55,8</u>
	Scrap		2038	15,677,485	1.887	29,583,414						
	(incl. Materials @ 40% of Labor)		2039	15,677,485	1.929	30,241,869						
			2039	5,533,230	1.929	10,673,601						
	Total Scrap	<u>(4,589,000)</u>	2038	<u>36,888,200</u>		<u>70,498,884</u>	6,434,696	64,064,188	2.26%	<u>1,588,048</u>	1.0344	<u>1,642,6</u>
Common		<u>100,481,000</u>		<u>100,481,000</u>		<u>207,951,210</u>	18,980,482	188,970,727		<u>4,483,912</u>		<u>4,657,5</u>
Plant Crist	Labor			40,478,445		82,964,719						
				40,478,445		85,960,923						
				14,286,510		31,530,328						
	Total Labor	158,739,000		<u>95,243,400</u>		<u>200,455,970</u>	33,946,298	166,509,672		<u>4,055,020</u>		<u>4,222,8</u>
	Disposal			1,736,125		2,661,495						
				1,736,125		2,705,151						
				612,750		987,753						
	Total Disposal	4,085,000		<u>4,085,000</u>		<u>6,354,399</u>	1,538,840	4,815,559		<u>143,551</u>		<u>147,1</u>
	Scrap			20,871,155		38,693,821						
	(incl. Materials @ 40% of Labor)			20,871,155		39,551,872						
				7,366,290		14,209,574						
	Total Scrap	<u>(14,387,000)</u>		<u>49,108,600</u>		<u>92,455,267</u>	13,700,519	78,754,748		<u>2,018,721</u>		<u>2,088,8</u>
Plant Crist		<u>148,437,000</u>		<u>148,437,000</u>		<u>299,265,636</u>	49,185,656	250,079,979		<u>6,217,292</u>		<u>6,458,9</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAC EXPENS
Smith												
	Labor		2030	1,661,580	1.629	2,706,714						
			2031	1,661,580	1.681	2,793,116						
			2033	586,440	1.792	1,050,900						
	Total Labor	6,516,000	2030	<u>3,909,600</u>		<u>6,550,730</u>	2,675,491	3,875,239	2.49%	<u>142,738</u>	1.0379	<u>148,1</u>
	Disposal		2030	256,700	1.395	358,097						
			2031	256,700	1.417	363,744						
			2033	90,600	1.463	132,548						
	Total Disposal	604,000	2030	<u>604,000</u>		<u>854,389</u>	348,955	505,434	1.67%	<u>20,303</u>	1.0253	<u>20,8</u>
	Scrap		2030	596,020	1.587	945,884						
	(incl. Materials @ 40% of Labor)		2031	596,020	1.621	966,148						
			2033	210,360	1.692	355,929						
	Total Scrap	<u>(1,204,000)</u>	2030	<u>1,402,400</u>		<u>2,267,961</u>	926,295	1,341,666	2.32%	<u>50,333</u>	1.0353	<u>52,1</u>
Unit 1		<u>5,916,000</u>		<u>5,916,000</u>		<u>9,673,080</u>	3,950,741	5,722,339		<u>213,374</u>		<u>221,0</u>
	Labor		2032	1,860,735	1.735	3,228,375						
			2033	1,860,735	1.792	3,334,437						
			2033	656,730	1.792	1,176,860						
	Total Labor	7,297,000	2032	<u>4,378,200</u>		<u>7,739,672</u>	2,811,065	4,928,607	2.51%	<u>160,996</u>	1.0383	<u>167,1</u>
	Disposal		2032	314,925	1.440	453,492						
			2033	314,925	1.463	460,735						
			2033	111,150	1.463	162,612						
	Total Disposal	741,000	2032	<u>741,000</u>		<u>1,076,839</u>	391,110	685,729	1.64%	<u>24,789</u>	1.0248	<u>25,4</u>
	Scrap		2032	712,640	1.656	1,180,132						
	(incl. Materials @ 40% of Labor)		2033	712,640	1.692	1,205,787						
			2033	251,520	1.692	425,572						
	Total Scrap	<u>(1,242,000)</u>	2032	<u>1,676,800</u>		<u>2,811,491</u>	1,021,140	1,790,351	2.27%	<u>60,124</u>	1.0346	<u>62,2</u>
Unit 2		<u>6,796,000</u>		<u>6,796,000</u>		<u>11,628,002</u>	4,223,315	7,404,687		<u>245,909</u>		<u>254,7</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
ion	Labor		2032	4,987,800	1.735	8,653,833						
			2033	4,987,800	1.792	8,938,138						
			2033	1,760,400	1.792	3,154,637						
	Total Labor	19,560,000	2032	<u>11,736,000</u>		<u>20,746,608</u>	6,680,934	14,065,674	2.51%	<u>459,464</u>	1.0383	<u>477,0</u>
	Disposal		2032	16,150	1.440	23,256						
			2033	16,150	1.463	23,627						
			2033	5,700	1.463	8,339						
	Total Disposal	38,000	2032	<u>38,000</u>		<u>55,222</u>	17,783	37,439	1.64%	<u>1,353</u>	1.0249	<u>1,3</u>
	Scrap		2032	3,174,325	1.656	5,256,682						
	(incl. Materials @ 40% of Labor)		2033	3,174,325	1.692	5,370,958						
			2033	1,120,350	1.692	1,895,632						
	Total Scrap	<u>(355,000)</u>	2032	<u>7,469,000</u>		<u>12,523,272</u>	4,032,810	8,490,462	2.27%	<u>285,129</u>	1.0346	<u>294,9</u>
Common		<u>19,243,000</u>		<u>19,243,000</u>		<u>33,325,102</u>	10,731,526	22,593,575		<u>745,946</u>		<u>773,4</u>
Plant Smith	Labor			8,510,115		14,588,922						
				8,510,115		15,065,691						
				3,003,570		5,382,397						
	Total Labor	33,373,000		<u>20,023,800</u>		<u>35,037,010</u>	12,167,490	22,869,520		<u>763,198</u>		<u>792,3</u>
	Disposal			587,775		834,845						
				587,775		848,106						
				207,450		303,499						
	Total Disposal	1,383,000		<u>1,383,000</u>		<u>1,986,450</u>	757,848	1,228,602		<u>46,445</u>		<u>47,6</u>
	Scrap			4,482,985		7,382,698						
	(incl. Materials @ 40% of Labor)			4,482,985		7,542,893						
				1,582,230		2,677,133						
	Total Scrap	<u>(2,801,000)</u>		<u>10,548,200</u>		<u>17,602,724</u>	5,980,245	11,622,479		<u>395,586</u>		<u>409,3</u>
Plant Smith		<u>31,955,000</u>		<u>31,955,000</u>		<u>54,626,184</u>	18,905,583	35,720,601		<u>1,205,229</u>		<u>1,249,2</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
Scholz												
	Labor		2011	906,015	1.002	907,827						
			2012	906,015	0.998	904,203						
			2012	319,770	0.998	319,130						
	Total Labor	3,553,000	2011	<u>2,131,800</u>		<u>2,131,160</u>	1,867,543	263,617	-0.02%	<u>131,818</u>	0.9998	<u>131,7</u>
	Disposal		2011	100,725	1.018	102,538						
			2012	100,725	1.035	104,250						
			2012	35,550	1.035	36,794						
	Total Disposal	237,000	2011	<u>237,000</u>		<u>243,582</u>	213,452	30,130	1.38%	<u>14,962</u>	1.0209	<u>15,2</u>
	Scrap		2011	261,035	1.064	277,741						
	(incl. Materials @ 40% of Labor)		2012	261,035	1.091	284,789						
			2012	92,130	1.091	100,514						
	Total Scrap	<u>(807,000)</u>	2011	<u>614,200</u>		<u>663,044</u>	581,028	82,016	3.90%	<u>40,224</u>	1.0600	<u>42,6</u>
Unit 1		<u>2,983,000</u>		<u>2,983,000</u>		<u>3,037,786</u>	2,662,022	375,763		<u>187,004</u>		<u>189,7</u>
	Labor		2011	884,085	1.002	885,853						
			2012	884,085	0.998	882,317						
			2012	312,030	0.998	311,406						
	Total Labor	3,467,000	2011	<u>2,080,200</u>		<u>2,079,576</u>	1,820,215	259,361	-0.01%	<u>129,690</u>	0.9998	<u>129,6</u>
	Disposal		2011	105,400	1.018	107,297						
			2012	105,400	1.035	109,089						
			2012	37,200	1.035	38,502						
	Total Disposal	248,000	2011	<u>248,000</u>		<u>254,888</u>	223,099	31,789	1.38%	<u>15,786</u>	1.0209	<u>16,1</u>
	Scrap		2011	259,165	1.064	275,752						
	(incl. Materials @ 40% of Labor)		2012	259,165	1.091	282,749						
			2012	91,470	1.091	99,794						
	Total Scrap	<u>(777,000)</u>	2011	<u>609,800</u>		<u>658,295</u>	576,194	82,101	3.90%	<u>40,265</u>	1.0600	<u>42,6</u>
Unit 2		<u>2,938,000</u>		<u>2,938,000</u>		<u>2,992,759</u>	2,619,507	373,251		<u>185,741</u>		<u>188,4</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
ion	Labor		2011	1,793,160	1.002	1,796,746						
			2012	1,793,160	0.998	1,789,574						
			2012	632,880	0.998	631,614						
	Total Labor	7,032,000	2011	<u>4,219,200</u>		<u>4,217,934</u>	3,479,114	738,820	-0.02%	369,438	0.9998	<u>369,3</u>
	Disposal		2011	7,225	1.018	7,355						
			2012	7,225	1.035	7,478						
			2012	2,550	1.035	2,639						
	Total Disposal	17,000	2011	<u>17,000</u>		<u>17,472</u>	14,412	3,060	1.38%	1,520	1.0209	<u>1,5</u>
	Scrap		2011	1,126,165	1.064	1,198,240						
	(incl. Materials @ 40% of Labor)		2012	1,126,165	1.091	1,228,646						
			2012	397,470	1.091	433,640						
	Total Scrap	<u>(163,000)</u>	2011	<u>2,649,800</u>		<u>2,860,526</u>	2,359,472	501,054	3.90%	245,735	1.0600	<u>260,4</u>
Common		<u>6,886,000</u>		<u>6,886,000</u>		<u>7,095,932</u>	5,852,999	1,242,934		<u>616,693</u>		<u>631,3</u>
Plant Scholz	Labor			3,583,260		3,590,426						
				3,583,260		3,576,094						
				1,264,680		1,262,150						
	Total Labor	14,052,000		<u>8,431,200</u>		<u>8,428,670</u>	7,166,872	1,261,798		<u>630,946</u>		<u>630,8</u>
	Disposal			213,350		217,190						
				213,350		220,817						
				75,300		77,935						
	Total Disposal	502,000		<u>502,000</u>		<u>515,942</u>	450,963	64,979		<u>32,268</u>		<u>32,9</u>
	Scrap			1,646,365		1,751,733						
	(incl. Materials @ 40% of Labor)			1,646,365		1,796,184						
				581,070		633,948						
	Total Scrap	<u>(1,747,000)</u>		<u>3,873,800</u>		<u>4,181,865</u>	3,516,694	665,171		<u>326,224</u>		<u>345,7</u>
Plant Scholz		<u>12,807,000</u>		<u>12,807,000</u>		<u>13,126,477</u>	11,134,529	1,991,948		<u>989,438</u>		<u>1,009,5</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
Daniel (Gulf %)												
	Labor		2042	1,775,056	2.459	4,364,863						
			2043	1,775,055	2.549	4,524,615						
			2047	626,490	2.943	1,843,760						
	Total Labor	6,961,000	2042	<u>4,176,601</u>		<u>10,733,238</u>	4,496,449	6,236,789	2.90%	115,270	1.0444	<u>120,3</u>
	Disposal		2042	0	1.692	0						
			2043	0	1.720	0						
			2047	0	1.834	0						
	Total Disposal	0	2042	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	<u></u>
	Scrap		2042	(32,130)	2.061	(66,220)						
	(incl. Materials @ 40% of Labor)		2043	(32,130)	2.107	(67,698)						
			2047	(11,341)	2.302	(26,107)						
	Total Scrap	<u>(2,860,000)</u>	2042	<u>(75,601)</u>		<u>(160,025)</u>	(67,039)	(92,986)	2.30%	(1,914)	1.0350	<u>(1,9</u>
Unit 1		<u>4,101,000</u>		<u>4,101,000</u>		<u>10,573,213</u>	4,429,410	6,143,803		<u>113,356</u>		<u>118,4</u>
	Labor		2046	1,804,764	2.839	5,123,725						
			2047	1,804,763	2.943	5,311,418						
			2047	636,975	2.943	1,874,617						
	Total Labor	7,077,500	2046	<u>4,246,502</u>		<u>12,309,760</u>	4,722,024	7,587,736	2.92%	116,615	1.0446	<u>121,8</u>
	Disposal		2046	0	1.805	0						
			2047	0	1.834	0						
			2047	0	1.834	0						
	Total Disposal	0	2046	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	<u></u>
	Scrap		2046	(32,513)	2.251	(73,187)						
	(incl. Materials @ 40% of Labor)		2047	(32,513)	2.302	(74,845)						
			2047	(11,476)	2.302	(26,418)						
	Total Scrap	<u>(2,907,500)</u>	2046	<u>(76,502)</u>		<u>(174,450)</u>	(66,919)	(107,531)	2.25%	(1,892)	1.0346	<u>(1,9</u>
Unit 2		<u>4,170,000</u>		<u>4,170,000</u>		<u>12,135,310</u>	4,655,105	7,480,205		<u>114,723</u>		<u>119,8</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
ton	Labor		2046	3,513,519	2.839	9,974,880						
			2047	3,513,518	2.943	10,340,283						
			2047	1,240,065	2.943	3,649,511						
	Total Labor	13,778,500	2046	<u>8,267,102</u>		<u>23,964,674</u>	5,630,731	18,333,943	2.92%	<u>281,773</u>	1.0446	<u>294,3</u>
	Disposal		2046	66,938	1.805	120,823						
			2047	66,938	1.834	122,764						
			2047	23,625	1.834	43,328						
	Total Disposal	157,500	2046	<u>157,501</u>		<u>286,915</u>	67,413	219,502	1.63%	<u>4,366</u>	1.0248	<u>4,4</u>
	Scrap		2046	1,972,595	2.251	4,440,311						
	(incl. Materials @ 40% of Labor)		2047	1,972,595	2.302	4,540,914						
			2047	696,207	2.302	1,602,669						
	Total Scrap	<u>(870,000)</u>	2046	<u>4,641,397</u>		<u>10,583,894</u>	2,486,788	8,097,106	2.25%	<u>142,479</u>	1.0343	<u>147,3</u>
Common		<u>13,066,000</u>		<u>13,066,000</u>		<u>34,835,483</u>	8,184,932	26,650,551		<u>428,618</u>		<u>446,1</u>
Plant Daniel	Labor			7,093,339		19,463,468						
				7,093,336		20,176,316						
				2,503,530		7,367,888						
	Total Labor	27,817,000		<u>16,690,205</u>		<u>47,007,672</u>	14,849,204	32,158,468		<u>513,658</u>		<u>536,5</u>
	Disposal			66,938		120,823						
				66,938		122,764						
				23,625		43,328						
	Total Disposal	157,500		<u>157,501</u>		<u>286,915</u>	67,413	219,502		<u>4,366</u>		<u>4,4</u>
	Scrap			1,907,952		4,300,904						
	(incl. Materials @ 40% of Labor)			1,907,952		4,398,371						
				673,390		1,550,144						
	Total Scrap	<u>(6,637,500)</u>		<u>4,489,294</u>		<u>10,249,419</u>	2,352,831	7,896,589		<u>138,673</u>		<u>143,4</u>
Plant Daniel		<u>21,337,000</u>		<u>21,337,000</u>		<u>57,544,006</u>	17,269,448	40,274,559		<u>656,697</u>		<u>684,4</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
Scherer												
	Labor		2052	1,062,873	3.523	3,744,502						
			2053	1,062,872	3.652	3,881,609						
			2053	375,131	3.652	1,369,978						
	Total Labor	4,168,125	2052	<u>2,500,876</u>		<u>8,996,089</u>	<u>3,445,889</u>	<u>5,550,200</u>	3.02%	<u>64,577</u>	1.0462	<u>67,5</u>
	Disposal		2052	0	1.988	0						
			2053	0	2.020	0						
			2053	0	2.020	0						
	Total Disposal	0	2052	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	0.00%	<u>0</u>	0.0000	<u></u>
	Scrap		2052	(257,391)	2.572	(662,010)						
	(incl. Materials @ 40% of Labor)		2053	(257,391)	2.630	(676,938)						
			2053	(90,844)	2.630	(238,920)						
	Total Scrap	<u>(2,272,875)</u>	2052	<u>(605,626)</u>		<u>(1,577,868)</u>	<u>(604,391)</u>	<u>(973,477)</u>	2.25%	<u>(13,655)</u>	1.0342	<u>(14,1</u>
Unit 3		<u>1,895,250</u>		<u>1,895,250</u>		<u>7,418,221</u>	<u>2,841,498</u>	<u>4,576,723</u>		<u>50,922</u>		<u>53,4</u>
ion	Labor		2052	425,118	3.523	1,497,691						
			2053	425,117	3.652	1,552,527						
			2053	150,041	3.652	547,950						
	Total Labor	1,667,125	2052	<u>1,000,276</u>		<u>3,598,168</u>	<u>1,270,991</u>	<u>2,327,177</u>	3.02%	<u>27,077</u>	1.0462	<u>28,3</u>
	Disposal		2052	34,956	1.988	69,493						
			2053	34,956	2.020	70,611						
			2053	12,338	2.020	24,923						
	Total Disposal	82,250	2052	<u>82,250</u>		<u>165,027</u>	<u>58,293</u>	<u>106,734</u>	1.63%	<u>1,731</u>	1.0247	<u>1,7</u>
	Scrap		2052	266,624	2.572	685,757						
	(incl. Materials @ 40% of Labor)		2053	266,624	2.630	701,221						
			2053	94,101	2.630	247,486						
	Total Scrap	<u>(39,500)</u>	2052	<u>627,349</u>		<u>1,634,464</u>	<u>577,347</u>	<u>1,057,117</u>	2.25%	<u>14,829</u>	1.0343	<u>15,3</u>
Common		<u>1,709,875</u>		<u>1,709,875</u>		<u>5,397,659</u>	<u>1,906,631</u>	<u>3,491,028</u>		<u>43,637</u>		<u>45,4</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
Plant Scherer												
	Labor			1,487,991		5,242,193						
				1,487,989		5,434,136						
				525,172		1,917,928						
	Total Labor	5,835,250		<u>3,501,152</u>		<u>12,594,257</u>	4,716,880	7,877,377		91,654		95,8
	Disposal			34,956		69,493						
				34,956		70,611						
				12,338		24,923						
	Total Disposal	82,250		<u>82,250</u>		<u>165,027</u>	58,293	106,734		1,731		1,7
	Scrap			9,233		23,747						
	(incl. Materials @ 40% of Labor)			9,233		24,283						
				3,257		8,566						
	Total Scrap	<u>(2,312,375)</u>		<u>21,723</u>		<u>56,596</u>	(27,044)	83,640		1,174		1,2
Plant Scherer		<u>3,605,125</u>		<u>3,605,125</u>		<u>12,815,880</u>	4,748,129	8,067,751		<u>94,559</u>		<u>98,8</u>
<u>Smith Combustion Turbine</u>												
	Labor	183,000	2017	109,800	1.119	122,866	105,470	17,396	1.42%	2,069	1.0214	2,1
	Disposal	0	2017	0	1.125	0	0	0	0.00%	0	0.0000	
	Scrap	(17,000)	2017	56,200	1.208	67,890	58,278	9,612	2.39%	1,105	1.0362	1,1
	(incl. Materials @ 40% of Labor)											
Smith CT		<u>166,000</u>		<u>166,000</u>		<u>190,756</u>	163,748	27,008		<u>3,174</u>		<u>3,2</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
(Pea Ridge) Plant												
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,7
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,0
Unit 1		<u>50,000</u>		<u>50,000</u>		<u>58,978</u>	<u>4,483</u>	<u>54,495</u>		<u>5,619</u>		<u>5,7</u>
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,7
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,0
Unit 2		<u>50,000</u>		<u>50,000</u>		<u>58,978</u>	<u>4,483</u>	<u>54,495</u>		<u>5,619</u>		<u>5,7</u>
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,7
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,0
Unit 3		<u>50,000</u>		<u>50,000</u>		<u>58,978</u>	<u>4,483</u>	<u>54,495</u>		<u>5,619</u>		<u>5,7</u>

POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
IT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YE AVERAG EXPENS
<u>Pace (Pea Ridge) Plant</u>												
	Labor	165,000	2018	99,000		113,949	8,661	105,288		10,980		11,2
	Disposal	0	2018	0		0	0	0		0		
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(15,000)	2018	51,000		62,985	4,787	58,198		5,877		6,0
Pace (Pea Ridge)		<u>150,000</u>		<u>150,000</u>		<u>176,934</u>	<u>13,448</u>	<u>163,486</u>		<u>16,857</u>		<u>17,3</u>
<u>Unit 3 - CC</u>												
	Labor	6,770,000	2042	4,062,000	2.459	9,988,458	1,222,247	8,766,211	2.76%	166,074	1.0422	173,0
	Disposal	285,000	2042	285,000	1.692	482,220	59,007	423,213	1.61%	9,825	1.0244	10,0
	Scrap <small>(incl. Materials @ 40% of Labor)</small>	(227,000)	2042	2,481,000	2.061	5,113,341	625,699	4,487,642	2.22%	93,715	1.0337	96,8
Smith Unit 3		<u>6,828,000</u>		<u>6,828,000</u>		<u>15,584,019</u>	<u>1,906,953</u>	<u>13,677,066</u>		<u>269,614</u>		<u>280,0</u>
Dismantlement Costs		<u>225,285,125</u>		<u>225,285,125</u>		<u>453,329,892</u>	<u>103,327,494</u>	<u>350,002,398</u>		<u>9,452,860</u>		<u>9,801,7</u>

$(D) \times (1+(C))$ $(F) \times (1+(E))$ $(H) \times (1+(G))$

9		1.000		1.000		1.000
0	0.7	1.007	0.7	1.007	4.1	1.041
1	-0.5	1.002	1.1	1.018	2.2	1.064
2	-0.4	0.998	1.7	1.035	2.5	1.091
3	0.9	1.007	1.7	1.052	1.9	1.112
4	2.3	1.030	1.6	1.068	1.8	1.132
5	2.7	1.058	1.7	1.086	2.0	1.155
6	2.8	1.088	1.8	1.105	2.2	1.181
7	2.8	1.119	1.8	1.125	2.2	1.208
8	2.9	1.151	1.8	1.145	2.2	1.235
9	2.9	1.184	1.7	1.165	2.2	1.262
0	2.8	1.218	1.7	1.185	2.1	1.289
1	2.8	1.252	1.7	1.205	2.1	1.317
2	2.8	1.287	1.7	1.225	2.1	1.345
3	2.9	1.324	1.7	1.245	2.1	1.374
4	2.9	1.362	1.6	1.266	2.1	1.403
5	2.9	1.402	1.6	1.287	2.1	1.432
6	3.0	1.444	1.6	1.308	2.0	1.461
7	3.0	1.488	1.6	1.329	2.1	1.491
8	3.0	1.533	1.6	1.351	2.1	1.522
9	3.1	1.580	1.6	1.373	2.1	1.554
0	3.1	1.629	1.6	1.395	2.1	1.587
1	3.2	1.681	1.6	1.417	2.1	1.621
2	3.2	1.735	1.6	1.440	2.1	1.656
3	3.3	1.792	1.6	1.463	2.1	1.692
4	3.4	1.852	1.6	1.487	2.2	1.729
5	3.4	1.916	1.7	1.512	2.2	1.767
6	3.5	1.983	1.7	1.537	2.2	1.806
7	3.6	2.054	1.6	1.561	2.2	1.846
8	3.7	2.129	1.6	1.586	2.2	1.887
9	3.7	2.207	1.6	1.612	2.2	1.929
0	3.7	2.288	1.6	1.638	2.2	1.972
1	3.7	2.372	1.6	1.665	2.2	2.016
2	3.7	2.459	1.6	1.692	2.2	2.061
3	3.7	2.549	1.6	1.720	2.2	2.107
4	3.7	2.642	1.6	1.748	2.2	2.154
5	3.7	2.739	1.6	1.776	2.2	2.202
6	3.7	2.839	1.6	1.805	2.2	2.251
7	3.7	2.943	1.6	1.834	2.2	2.302
8	3.7	3.051	1.6	1.864	2.2	2.354
9	3.7	3.163	1.6	1.894	2.2	2.407
0	3.7	3.279	1.6	1.925	2.2	2.461
1	3.7	3.399	1.6	1.956	2.2	2.516
2	3.7	3.523	1.6	1.988	2.2	2.572
3	3.7	3.652	1.6	2.020	2.2	2.630
4	3.7	3.786	1.6	2.053	2.2	2.689
5	3.7	3.924	1.6	2.086	2.2	2.749
6	3.7	4.068	1.6	2.120	2.2	2.811
7	3.7	4.217	1.6	2.155	2.2	2.874
8	3.7	4.371	1.6	2.190	2.2	2.938
9	3.7	4.531	1.6	2.226	2.2	3.004
0	3.7	4.697	1.6	2.262	2.2	3.071
1	3.7	4.869	1.6	2.299	2.2	3.140
2	3.7	5.047	1.6	2.336	2.2	3.210
3	3.7	5.232	1.6	2.374	2.2	3.282
4	3.7	5.423	1.6	2.413	2.2	3.356
5	3.7	5.621	1.6	2.452	2.2	3.431
6	3.7	5.827	1.6	2.492	2.2	3.508
7	3.7	6.040	1.6	2.533	2.2	3.587
8	3.7	6.261	1.6	2.574	2.2	3.667

54. Please provide both the source and date of both the original and the updated escalation rates.

ANSWER:

Original Escalation Rates – the source is Moody's Economy.com, March 2009.

Updated Escalation Rates – the source is Moody's Economy.com, January 2010.

Annual Fossil Dismantlement Cost **Schedule 1**
Summary of Current and Proposed Expense - Update w/ Jan 2010 indices
Gulf Power Company

	<u>Current Expense</u>	<u>Updated Proposed Expense</u>	<u>Change</u>
Plant Crist	2,659,829	6,458,948	3,799,119
Plant Smith	950,810	1,249,287	298,477
Plant Scholz	521,738	1,009,560	487,822
Plant Daniel	754,764	684,446	(70,318)
Plant Scherer	<u>107,319</u>	<u>98,878</u>	<u>(8,441)</u>
Total Steam	<u>4,994,460</u>	<u>9,501,119</u>	<u>4,506,659</u>
Plant Smith CT	4,612	3,258	(1,354)
Plant Pea Ridge	6,102	17,334	11,232
Smith Comb Cycle	234,069	280,020	45,951
Total Gulf Power	<u>5,239,243</u>	<u>9,801,731</u>	<u>4,562,488</u>

Note: Crist Unit 1, Unit 2 and Unit 3 are not included in the dismantlement study as these units have been physically dismantled prior to the 2009 Dismantlement Study.

**ANNUAL FOSSIL DISMANTLEMENT COST
 JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
 GULF POWER COMPANY**

PLANT/UNIT	Total Company Current Cost Estimate 12/31/2009	Jurisdictional Current Cost Estimate 12/31/2009	Future Cost Estimate	Jurisdictional Future Cost Estimate
<u>Plant Crist</u>				
Total Unit 4	5,426,000	5,237,847	8,104,927	7,823,879
Total Unit 5	5,501,000	5,310,246	8,566,367	8,269,318
Total Unit 6	13,336,000	12,873,558	25,644,434	24,755,182
Total Unit 7	23,693,000	22,871,417	48,998,698	47,299,609
Total Common	100,481,000	96,996,701	207,951,210	200,740,252
Total Plant Crist	<u>148,437,000</u>	<u>143,289,769</u>	<u>299,265,636</u>	<u>288,888,241</u>
<u>Plant Smith</u>				
Total Unit 1	5,916,000	5,710,856	9,673,080	9,337,654
Total Unit 2	6,796,000	6,560,341	11,628,002	11,224,787
Total Common	19,243,000	18,575,726	33,325,102	32,169,514
Total Plant Smith	<u>31,955,000</u>	<u>30,846,922</u>	<u>54,626,184</u>	<u>52,731,956</u>
<u>Plant Scholz</u>				
Total Unit 1	2,983,000	2,879,561	3,037,786	2,932,447
Total Unit 2	2,938,000	2,836,121	2,992,759	2,888,981
Total Common	6,886,000	6,647,220	7,095,932	6,849,872
Total Plant Scholz	<u>12,807,000</u>	<u>12,362,902</u>	<u>13,126,477</u>	<u>12,671,301</u>

**ANNUAL FOSSIL DISMANTLEMENT COST
 JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
 GULF POWER COMPANY**

PLANT/UNIT	Total Company Current Cost Estimate 12/31/2009	Jurisdictional Current Cost Estimate 12/31/2009	Future Cost Estimate	Jurisdictional Future Cost Estimate
<u>Plant Daniel (Gulf %)</u>				
Total Unit 1	4,101,000	3,958,793	10,573,213	10,206,574
Total Unit 2	4,170,000	4,025,400	12,135,310	11,714,504
Total Common	13,066,000	12,612,921	34,835,483	33,627,521
Total Plant Daniel	<u>21,337,000</u>	<u>20,597,114</u>	<u>57,544,006</u>	<u>55,548,599</u>
<u>Plant Scherer</u>				
Total Unit 3	1,895,250	0	7,418,221	0
Total Common	1,709,875	0	5,397,659	0
Total Plant Scherer	<u>3,605,125</u>	<u>0</u>	<u>12,815,880</u>	<u>0</u>
<u>Plant Smith Combustion Turbine</u>				
Total Smith CT	166,000	160,244	190,756	184,141
<u>Pace (Pea Ridge) Plant</u>				
Total Unit 1	50,000	48,266	58,978	56,933
Total Unit 2	50,000	48,266	58,978	56,933
Total Unit 3	50,000	48,266	58,978	56,933
Total Pace (Pea Ridge)	<u>150,000</u>	<u>144,799</u>	<u>176,934</u>	<u>170,799</u>

**ANNUAL FOSSIL DISMANTLEMENT COST
 JURISDICTIONAL DISMANTLEMENT COST ESTIMATES
 GULF POWER COMPANY**

<u>PLANT/UNIT</u>	<u>Total Company Current Cost Estimate 12/31/2009</u>	<u>Jurisdictional Current Cost Estimate 12/31/2009</u>	<u>Future Cost Estimate</u>	<u>Jurisdictional Future Cost Estimate</u>
<u>Smith Unit 3 - CC</u>				
Total Smith Unit 3	6,828,000	6,591,231	15,584,019	15,043,624
Total Dismantlement Costs	<u>\$ 225,285,125</u>	<u>\$ 213,992,980</u>	<u>\$ 453,329,892</u>	<u>\$ 425,238,660</u>

LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
					Sch. 3	(E)x(F)	% of (G)	(G)-(H)	$G+E*(1+(D-2008))-1$	$1+(J)*(D-2009)-1$		(K)x(L)
Unit 4												
	Labor		2024	1,621,290	1.362	2,208,197						
			2025	1,621,290	1.402	2,273,049						
			2039	572,220	2.207	1,262,890						
	Total Labor	6,358,000	2024	<u>3,814,800</u>		<u>5,744,136</u>	3,012,524	2,731,612	2.77%	149,404	1.0423	<u>155,724</u>
	Disposal		2024	118,575	1.266	150,116						
			2025	118,575	1.287	152,606						
			2039	41,850	1.612	67,462						
	Total Disposal	279,000	2024	<u>279,000</u>		<u>370,184</u>	194,144	176,040	1.90%	10,251	1.0289	<u>10,547</u>
	Scrap		2024	566,185	1.403	794,358						
	(incl. Materials @ 40% of Labor)		2025	566,185	1.432	810,777						
			2039	199,830	1.929	385,472						
	Total Scrap	(1,211,000)	2024	<u>1,332,200</u>		<u>1,990,607</u>	1,043,978	946,629	2.71%	51,975	1.0414	<u>54,127</u>
Total Unit 4		<u>5,426,000</u>		<u>5,426,000</u>		<u>8,104,927</u>	4,250,646	3,854,281		<u>211,630</u>		<u>220,398</u>
Unit 5												
	Labor		2026	1,634,805	1.444	2,360,658						
			2027	1,634,805	1.488	2,432,590						
			2039	576,990	2.207	1,273,417						
	Total Labor	6,411,000	2026	<u>3,846,600</u>		<u>6,066,665</u>	2,967,405	3,099,260	2.72%	145,866	1.0415	<u>151,919</u>
	Disposal		2026	127,925	1.308	167,326						
			2027	127,925	1.329	170,012						
			2039	45,150	1.612	72,782						
	Total Disposal	301,000	2026	<u>301,000</u>		<u>410,120</u>	200,603	209,517	1.84%	10,613	1.0279	<u>10,909</u>
	Scrap		2026	575,195	1.461	840,360						
	(incl. Materials @ 40% of Labor)		2027	575,195	1.491	857,616						
			2039	203,010	1.929	391,606						
	Total Scrap	(1,211,000)	2026	<u>1,353,400</u>		<u>2,089,582</u>	1,022,083	1,067,499	2.59%	50,787	1.0395	<u>52,793</u>
Total Unit 5		<u>5,501,000</u>		<u>5,501,000</u>		<u>8,566,367</u>	4,190,092	4,376,276		<u>207,266</u>		<u>215,621</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Unit 6												
	Labor		2035	3,993,045	1.916	7,650,674						
			2036	3,993,045	1.983	7,918,208						
			2039	1,409,310	2.207	3,110,347						
	Total Labor	15,659,000	2035	<u>9,395,400</u>		<u>18,679,229</u>	7,362,872	11,316,357	2.68%	<u>306,727</u>	1.0409	<u>319,272</u>
	Disposal		2035	249,900	1.512	377,849						
			2036	249,900	1.537	384,096						
			2039	88,200	1.612	142,178						
	Total Disposal	588,000	2035	<u>588,000</u>		<u>904,123</u>	356,382	547,741	1.67%	<u>16,999</u>	1.0253	<u>17,429</u>
	Scrap		2035	1,424,855	1.767	2,517,719						
	(incl. Materials @ 40% of Labor)		2036	1,424,855	1.806	2,573,288						
			2039	502,890	1.929	970,075						
	Total Scrap	<u>(2,911,000)</u>	2035	<u>3,352,600</u>		<u>6,061,082</u>	2,389,123	3,671,959	2.30%	<u>104,705</u>	1.0351	<u>108,380</u>
Total Unit 6		<u>13,336,000</u>		<u>13,336,000</u>		<u>25,644,434</u>	10,108,377	15,536,057		<u>428,431</u>		<u>445,081</u>
Unit 7												
	Labor		2038	6,787,590	2.129	14,450,779						
			2039	6,787,590	2.207	14,980,211						
			2039	2,395,620	2.207	5,287,133						
	Total Labor	26,618,000	2038	<u>15,970,800</u>		<u>34,718,123</u>	8,258,924	26,459,199	2.71%	<u>611,695</u>	1.0414	<u>637,019</u>
	Disposal		2038	654,500	1.586	1,038,037						
			2039	654,500	1.612	1,055,054						
			2039	231,000	1.612	372,372						
	Total Disposal	1,540,000	2038	<u>1,540,000</u>		<u>2,465,463</u>	586,497	1,878,966	1.64%	<u>51,152</u>	1.0248	<u>52,421</u>
	Scrap		2038	2,627,435	1.887	4,957,970						
	(incl. Materials @ 40% of Labor)		2039	2,627,435	1.929	5,068,322						
			2039	927,330	1.929	1,788,820						
	Total Scrap	<u>(4,465,000)</u>	2038	<u>6,182,200</u>		<u>11,815,112</u>	2,810,639	9,004,473	2.26%	<u>223,206</u>	1.0344	<u>230,884</u>
Total Unit 7		<u>23,693,000</u>		<u>23,693,000</u>		<u>48,998,698</u>	11,656,060	37,342,638		<u>886,053</u>		<u>920,324</u>

LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2038	26,441,715	2.129	56,294,411						
			2039	26,441,715	2.207	58,356,865						
			2039	9,332,370	2.207	20,596,541						
	Total Labor	103,693,000	2038	<u>62,215,800</u>		<u>135,247,817</u>	12,344,573	122,903,244	2.71%	<u>2,841,328</u>	1.0414	<u>2,958,959</u>
	Disposal		2038	585,225	1.586	928,167						
			2039	585,225	1.612	943,383						
			2039	206,550	1.612	332,959						
	Total Disposal	1,377,000	2038	<u>1,377,000</u>		<u>2,204,509</u>	201,214	2,003,295	1.64%	<u>54,536</u>	1.0248	<u>55,888</u>
	Scrap		2038	15,677,485	1.887	29,583,414						
	(incl. Materials @ 40% of Labor)		2039	15,677,485	1.929	30,241,869						
			2039	5,533,230	1.929	10,673,601						
	Total Scrap	<u>(4,589,000)</u>	2038	<u>36,888,200</u>		<u>70,498,884</u>	6,434,696	64,064,188	2.26%	<u>1,588,048</u>	1.0344	<u>1,642,677</u>
	Total Common	<u>100,481,000</u>		<u>100,481,000</u>		<u>207,951,210</u>	18,980,482	188,970,727		<u>4,483,912</u>		<u>4,657,524</u>
Total Plant Crist												
	Labor			40,478,445		82,964,719						
				40,478,445		85,960,923						
				<u>14,286,510</u>		<u>31,530,328</u>						
	Total Labor	158,739,000		<u>95,243,400</u>		<u>200,455,970</u>	33,946,298	166,509,672		<u>4,055,020</u>		<u>4,222,893</u>
	Disposal			1,736,125		2,661,495						
				1,736,125		2,705,151						
				612,750		987,753						
	Total Disposal	4,085,000		<u>4,085,000</u>		<u>6,354,399</u>	1,538,840	4,815,559		<u>143,551</u>		<u>147,194</u>
	Scrap			20,871,155		38,693,821						
	(incl. Materials @ 40% of Labor)			20,871,155		39,551,872						
				7,366,290		14,209,574						
	Total Scrap	<u>(14,387,000)</u>		<u>49,108,600</u>		<u>92,455,267</u>	13,700,519	78,754,748		<u>2,018,721</u>		<u>2,088,861</u>
	Total Plant Crist	<u>148,437,000</u>		<u>148,437,000</u>		<u>299,265,636</u>	49,185,656	250,079,979		<u>6,217,292</u>		<u>6,458,948</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
7												
Plant Smith												
Unit 1												
	Total Labor	6,516,000	2031	1,661,580	1.681	2,793,116						
			2033	586,440	1.792	1,050,900						
			2030	<u>3,909,600</u>		<u>6,550,730</u>	2,675,491	3,875,239	2.49%	142,738	1.0379	<u>148,148</u>
	Disposal		2030	256,700	1.395	358,097						
			2031	256,700	1.417	363,744						
			2033	90,600	1.463	132,548						
	Total Disposal	604,000	2030	<u>604,000</u>		<u>854,389</u>	348,955	505,434	1.67%	20,303	1.0253	<u>20,817</u>
	Scrap		2030	596,020	1.587	945,884						
	(incl. Materials @ 40% of Labor)		2031	596,020	1.621	966,148						
			2033	210,360	1.692	355,929						
	Total Scrap	<u>(1,204,000)</u>	2030	<u>1,402,400</u>		<u>2,267,961</u>	926,295	1,341,666	2.32%	50,333	1.0353	<u>52,110</u>
	Total Unit 1	<u>5,916,000</u>		<u>5,916,000</u>		<u>9,673,080</u>	3,950,741	5,722,339		<u>213,374</u>		<u>221,075</u>
Unit 2												
	Labor		2032	1,860,735	1.735	3,228,375						
			2033	1,860,735	1.792	3,334,437						
			2033	656,730	1.792	1,176,860						
	Total Labor	7,297,000	2032	<u>4,378,200</u>		<u>7,739,672</u>	2,811,065	4,928,607	2.51%	160,996	1.0383	<u>167,162</u>
	Disposal		2032	314,925	1.440	453,492						
			2033	314,925	1.463	460,735						
			2033	111,150	1.463	162,612						
	Total Disposal	741,000	2032	<u>741,000</u>		<u>1,076,839</u>	391,110	685,729	1.64%	24,789	1.0248	<u>25,404</u>
	Scrap		2032	712,640	1.656	1,180,132						
	(incl. Materials @ 40% of Labor)		2033	712,640	1.692	1,205,787						
			2033	251,520	1.692	425,572						
	Total Scrap	<u>(1,242,000)</u>	2032	<u>1,676,800</u>		<u>2,811,491</u>	1,021,140	1,790,351	2.27%	60,124	1.0346	<u>62,204</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Unit 2		<u>6,796,000</u>		<u>6,796,000</u>		<u>11,628,002</u>	<u>4,223,315</u>	<u>7,404,687</u>		<u>245,909</u>		<u>254,770</u>
						8						
Common												
	Labor		2032	4,987,800	1.735	8,653,833						
			2033	4,987,800	1.792	8,938,138						
			2033	1,760,400	1.792	3,154,637						
	Total Labor	19,560,000	2032	<u>11,736,000</u>		<u>20,746,608</u>	6,680,934	14,065,674	2.51%	459,464	1.0383	477,061
	Disposal		2032	16,150	1.440	23,256						
			2033	16,150	1.463	23,627						
			2033	5,700	1.463	8,339						
	Total Disposal	38,000	2032	<u>38,000</u>		<u>55,222</u>	17,783	37,439	1.64%	1,353	1.0249	1,387
	Scrap		2032	3,174,325	1.656	5,256,682						
	(incl. Materials @ 40% of Labor)		2033	3,174,325	1.692	5,370,958						
			2033	1,120,350	1.692	1,895,632						
	Total Scrap	<u>(355,000)</u>	2032	<u>7,469,000</u>		<u>12,523,272</u>	4,032,810	8,490,462	2.27%	285,129	1.0346	294,994
Total Common		<u>19,243,000</u>		<u>19,243,000</u>		<u>33,325,102</u>	10,731,526	22,593,575		<u>745,946</u>		<u>773,442</u>
Total Plant Smith												
	Labor			8,510,115		14,588,922						
				8,510,115		15,065,691						
				3,003,570		5,382,397						
	Total Labor	33,373,000		<u>20,023,800</u>		<u>35,037,010</u>	12,167,490	22,869,520		763,198		792,371
	Disposal			587,775		848,106						
				207,450		303,499						
	Total Disposal	1,383,000		<u>1,383,000</u>		<u>1,986,450</u>	757,848	1,228,602		46,445		47,608
	Scrap			4,482,985		7,382,698						
	(incl. Materials @ 40% of Labor)			4,482,985		7,542,893						
				1,582,230		2,677,133						
	Total Scrap	<u>(2,801,000)</u>		<u>10,548,200</u>		<u>17,602,724</u>	5,980,245	11,622,479		395,586		409,308

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Plant Smith		<u>31,955,000</u>		<u>31,955,000</u>		<u>54,626,184</u>	<u>18,905,583</u>	<u>35,720,601</u>		<u>1,205,229</u>		<u>1,249,287</u>
						9						

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Scholz												
Unit 1												
	Labor		2011	906,015	1.002	907,827						
			2012	906,015	0.998	904,203						
			2012	319,770	0.998	319,130						
	Total Labor	3,553,000	2011	<u>2,131,800</u>		<u>2,131,160</u>	1,867,543	263,617	-0.02%	131,818	0.9998	<u>131,792</u>
	Disposal		2011	100,725	1.018	102,538						
			2012	35,550	1.035	36,794						
	Total Disposal	237,000	2011	<u>237,000</u>		<u>243,302</u>	213,432	30,130	1.36%	14,302	1.0203	<u>13,213</u>
	Scrap (incl. Materials @ 40% of Labor)		2011	261,035	1.064	277,741						
			2012	261,035	1.091	284,789						
			2012	92,130	1.091	100,514						
	Total Scrap	(807,000)	2011	<u>614,200</u>		<u>663,044</u>	581,028	82,016	3.90%	40,224	1.0600	<u>42,637</u>
	Total Unit 1	<u>2,983,000</u>		<u>2,983,000</u>		<u>3,037,786</u>	2,662,022	375,763		<u>187,004</u>		<u>189,704</u>
Unit 2												
	Labor		2011	884,085	1.002	885,853						
			2012	884,085	0.998	882,317						
			2012	312,030	0.998	311,406						
	Total Labor	3,467,000	2011	<u>2,080,200</u>		<u>2,079,576</u>	1,820,215	259,361	-0.01%	129,690	0.9998	<u>129,664</u>
	Disposal		2011	105,400	1.018	107,297						
			2012	105,400	1.035	109,089						
			2012	37,200	1.035	38,502						
	Total Disposal	248,000	2011	<u>248,000</u>		<u>254,888</u>	223,099	31,789	1.38%	15,786	1.0209	<u>16,116</u>
	Scrap (incl. Materials @ 40% of Labor)		2011	259,165	1.064	275,752						
			2012	259,165	1.091	282,749						
			2012	91,470	1.091	99,794						
	Total Scrap	(777,000)	2011	<u>609,800</u>		<u>658,295</u>	576,194	82,101	3.90%	40,265	1.0600	<u>42,681</u>
	Total Unit 2	<u>2,938,000</u>		<u>2,938,000</u>		<u>2,992,759</u>	2,619,507	373,251		<u>185,741</u>		<u>188,461</u>

LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2011	1,793,160	1.002	1,796,746						
			2012	1,793,160	0.998	1,789,574						
			2012	632,880	0.998	631,614						
	Total Labor	7,032,000	2011	<u>4,219,200</u>		<u>4,217,934</u>	3,479,114	738,820	-0.02%	369,438	0.9998	<u>369,364</u>
	Disposal		2011	7,225	1.018	7,355						
			2012	7,225	1.035	7,478						
	Total Disposal	17,000	2012	<u>2,550</u>	1.035	<u>2,639</u>						
			2011	<u>17,000</u>		<u>17,472</u>	14,412	3,060	1.38%	1,520	1.0209	<u>1,552</u>
	Scrap		2011	1,126,165	1.064	1,198,240						
	(incl. Materials @ 40% of Labor)		2012	1,126,165	1.091	1,228,646						
			2012	397,470	1.091	433,640						
	Total Scrap	(163,000)	2011	<u>2,649,800</u>		<u>2,860,526</u>	2,359,472	501,054	3.90%	245,735	1.0600	<u>260,479</u>
	Total Common	<u>6,886,000</u>		<u>6,886,000</u>		<u>7,095,932</u>	5,852,999	1,242,934		<u>616,693</u>		<u>631,395</u>
Total Plant Scholz												
	Labor			3,583,260		3,590,426						
				3,583,260		3,576,094						
				1,264,680		1,262,150						
	Total Labor	14,052,000		<u>8,431,200</u>		<u>8,428,670</u>	7,166,872	1,261,798		<u>630,946</u>		<u>630,820</u>
	Disposal			213,350		217,190						
				213,350		220,817						
				75,300		77,935						
	Total Disposal	502,000		<u>502,000</u>		<u>515,942</u>	450,963	64,979		<u>32,268</u>		<u>32,943</u>
	Scrap			1,646,365		1,751,733						
	(incl. Materials @ 40% of Labor)			1,646,365		1,796,184						
				581,070		633,948						
	Total Scrap	(1,747,000)		<u>3,873,800</u>		<u>4,181,865</u>	3,516,694	665,171		<u>326,224</u>		<u>345,797</u>
	Total Plant Scholz	<u>12,807,000</u>		<u>12,807,000</u>		<u>13,126,477</u>	11,134,529	1,991,948		<u>989,438</u>		<u>1,009,560</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Daniel (Gulf %)												
Unit 1												
	Labor		2042	1,775,056	2.459	4,364,863						
			2043	1,775,055	2.549	4,524,615						
			2047	626,490	2.943	1,843,760						
	Total Labor	6,961,000	2042	<u>4,176,601</u>		<u>10,733,238</u>	4,496,449	6,236,789	2.90%	115,270	1.0444	<u>120,388</u>
	Disposal		2042	0	1.692	0						
			2043	0	1.720	0						
			2047	0	1.834	0						
	Total Disposal	0	2042	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	<u>0</u>
	Scrap (incl. Materials @ 40% of Labor)		2042	(32,130)	2.061	(66,220)						
			2043	(32,130)	2.107	(67,698)						
			2047	(11,341)	2.302	(26,107)						
	Total Scrap	(2,860,000)	2042	<u>(75,601)</u>		<u>(160,025)</u>	(67,039)	(92,986)	2.30%	(1,914)	1.0350	<u>(1,981)</u>
Total Unit 1		<u>4,101,000</u>		<u>4,101,000</u>		<u>10,573,213</u>	<u>4,429,410</u>	<u>6,143,803</u>		<u>113,356</u>		<u>118,407</u>
Unit 2												
	Labor		2046	1,804,764	2.839	5,123,725						
			2047	1,804,763	2.943	5,311,418						
			2047	636,975	2.943	1,874,617						
	Total Labor	7,077,500	2046	<u>4,246,502</u>		<u>12,309,760</u>	4,722,024	7,587,736	2.92%	116,615	1.0446	<u>121,816</u>
	Disposal		2046	0	1.805	0						
			2047	0	1.834	0						
			2047	0	1.834	0						
	Total Disposal	0	2046	<u>0</u>		<u>0</u>	0	0	0.00%	0	0.0000	<u>0</u>
	Scrap (incl. Materials @ 40% of Labor)		2046	(32,513)	2.251	(73,187)						
			2047	(32,513)	2.302	(74,845)						
			2047	(11,476)	2.302	(26,418)						
	Total Scrap	(2,907,500)	2046	<u>(76,502)</u>		<u>(174,450)</u>	(66,919)	(107,531)	2.25%	(1,892)	1.0346	<u>(1,957)</u>
Total Unit 2		<u>4,170,000</u>		<u>4,170,000</u>		<u>12,135,310</u>	<u>4,655,105</u>	<u>7,480,205</u>		<u>114,723</u>		<u>119,859</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Common												
	Labor		2046	3,513,519	2.839	9,974,880						
			2047	3,513,518	2.943	10,340,283						
			2047	1,240,065	2.943	3,649,511						
	Total Labor	13,778,500	2046	<u>8,267,102</u>		<u>23,964,674</u>	5,630,731	18,333,943	2.92%	281,773	1.0446	<u>294,340</u>
	Disposal		2046	66,938	1.805	120,823						
			2047	66,938	1.834	122,764						
			2047	23,625	1.834	43,328						
	Total Disposal	157,500	2046	<u>157,501</u>		<u>286,915</u>	67,413	219,502	1.63%	4,366	1.0248	<u>4,474</u>
	Scrap		2046	1,972,595	2.251	4,440,311						
			2047	696,207	2.302	1,602,669						
	Total Scrap	(870,000)	2046	<u>4,641,397</u>		<u>10,583,894</u>	2,486,788	8,097,106	2.25%	142,479	1.0343	<u>147,366</u>
	Total Common	<u>13,066,000</u>		<u>13,066,000</u>		<u>34,835,483</u>	8,184,932	26,650,551		<u>428,618</u>		<u>446,180</u>
Total Plant Daniel												
	Labor			7,093,339		19,463,468						
				7,093,336		20,176,316						
				2,503,530		7,367,888						
	Total Labor	27,817,000		<u>16,690,205</u>		<u>47,007,672</u>	14,849,204	32,158,468		513,658		<u>536,544</u>
	Disposal			66,938		120,823						
				66,938		122,764						
				23,625		43,328						
	Total Disposal	157,500		<u>157,501</u>		<u>286,915</u>	67,413	219,502		4,366		<u>4,474</u>
	Scrap			1,907,952		4,300,904						
	(incl. Materials @ 40% of Labor)			1,907,952		4,398,371						
				673,390		1,550,144						
	Total Scrap	(6,637,500)		<u>4,489,294</u>		<u>10,249,419</u>	2,352,831	7,896,589		138,673		<u>143,428</u>
	Total Plant Daniel	<u>21,337,000</u>		<u>21,337,000</u>		<u>57,544,006</u>	17,269,448	40,274,559		<u>656,697</u>		<u>684,446</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Plant Scherer												
Unit 3												
	Labor		2052	1,062,873	3.523	3,744,502						
			2053	1,062,872	3.652	3,881,609						
			2053	375,131	3.652	1,369,978						
	Total Labor	4,168,125	2052	<u>2,500,876</u>		<u>8,996,089</u>	3,445,889	5,550,200	3.02%	<u>64,577</u>	1.0462	<u>67,560</u>
	Disposal		2052	0	1.988	0						
			2053	0	2.020	0						
			2053	0	2.020	0						
	Total Disposal	0	2052	<u>0</u>		<u>0</u>	0	0	0.00%	<u>0</u>	0.0000	<u>0</u>
	Scrap <small>(incl. Materials @ 40% of Labor)</small>		2052	(257,391)	2.572	(662,010)						
			2053	(90,844)	2.630	(238,920)						
	Total Scrap	<u>(2,272,875)</u>	2052	<u>(605,626)</u>		<u>(1,577,868)</u>	(604,391)	(973,477)	2.25%	<u>(13,655)</u>	1.0342	<u>(14,122)</u>
Total Unit 3		<u>1,895,250</u>		<u>1,895,250</u>		<u>7,418,221</u>	<u>2,841,498</u>	<u>4,576,723</u>		<u>50,922</u>		<u>53,438</u>
Common												
	Labor		2052	425,118	3.523	1,497,691						
			2053	425,117	3.652	1,552,527						
			2053	150,041	3.652	547,950						
	Total Labor	1,667,125	2052	<u>1,000,276</u>		<u>3,598,168</u>	1,270,991	2,327,177	3.02%	<u>27,077</u>	1.0462	<u>28,328</u>
	Disposal		2052	34,956	1.988	69,493						
			2053	34,956	2.020	70,611						
			2053	12,338	2.020	24,923						
	Total Disposal	82,250	2052	<u>82,250</u>		<u>165,027</u>	58,293	106,734	1.63%	<u>1,731</u>	1.0247	<u>1,774</u>
	Scrap <small>(incl. Materials @ 40% of Labor)</small>		2052	266,624	2.572	685,757						
			2053	266,624	2.630	701,221						

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
	Total Scrap	(39,500)	2053	94,101	2.630	247,486						
			2052	627,349		1,634,464	577,347	1,057,117	2.25%	14,829	1.0343	15,338
Total Common		1,709,875		1,709,875		5,397,659	1,906,631	3,491,028		43,637		45,440

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN-RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Plant Scherer												
	Labor			1,487,991		5,242,193						
				1,487,989		5,434,136						
				525,172		1,917,928						
	Total Labor	5,835,250		<u>3,501,152</u>		<u>12,594,257</u>	4,716,880	7,877,377		91,654		<u>95,888</u>
	Disposal			34,956		69,493						
				34,956		70,611						
				12,338		24,923						
	Total Disposal	82,250		<u>82,250</u>		<u>165,027</u>	58,293	106,734		1,731		<u>1,774</u>
	Scrap			9,233		23,747						
	(incl. Materials @ 40% of Labor)			9,233		24,283						
	Total Scrap	<u>(2,312,375)</u>		<u>21,723</u>		<u>56,596</u>	(27,044)	83,640		1,174		<u>1,216</u>
	Total Plant Scherer	<u>3,605,125</u>		<u>3,605,125</u>		<u>12,815,880</u>	4,748,129	8,067,751		<u>94,559</u>		<u>98,878</u>
Plant Smith Combustion Turbine												
	Labor	183,000	2017	109,800	1.119	122,866	105,470	17,396	1.42%	2,069	1.0214	2,113
	Disposal	0	2017	0	1.125	0	0	0	0.00%	0	0.0000	0
	Scrap	(17,000)	2017	56,200	1.208	67,890	58,278	9,612	2.39%	1,105	1.0362	1,145
	(incl. Materials @ 40% of Labor)											
	Total Smith CT	<u>166,000</u>		<u>166,000</u>		<u>190,756</u>	163,748	27,008		<u>3,174</u>		<u>3,258</u>

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
<u>Pace (Pea Ridge) Plant</u>												
Unit 1												
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,748
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	0
	Scrap (incl. Materials @ 40% of Labor)	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,030
Total Unit 1		50,000		50,000		58,978	4,483	54,495		5,619		5,778
Unit 2												
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,748
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	0
	Scrap (incl. Materials @ 40% of Labor)	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,030
Total Unit 2		50,000		50,000		58,978	4,483	54,495		5,619		5,778
Unit 3												
	Labor	55,000	2018	33,000	1.151	37,983	2,887	35,096	1.57%	3,660	1.0240	3,748
	Disposal	0	2018	0	1.145	0	0	0	0.00%	0	0.0000	0
	Scrap (incl. Materials @ 40% of Labor)	(5,000)	2018	17,000	1.235	20,995	1,596	19,399	2.37%	1,959	1.0361	2,030
Total Unit 3		50,000		50,000		58,978	4,483	54,495		5,619		5,778

**LEVELIZED EXPENSE CALCULATION
GULF POWER COMPANY**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
PLANT/UNIT	ITEM	COST ESTIMATE 12/31/09	EXPENDITURE DATE	AMOUNT	COMPOUND MULT.	FUTURE COST ESTIMATE	ALLOCATED RESERVE 12/31/09	UN- RECOVERED COST	AVERAGE INFLATION RATE	2010 ANNUAL EXPENSE	AVG. MULT.	FOUR YEAR AVERAGE EXPENSE
Total Pace (Pea Ridge) Plant												
	Labor	165,000	2018	99,000		113,949	8,661	105,288		10,980		11,244
	Disposal	0	2018	0		0	0	0		0		0
	Scrap (incl. Materials @ 40% of Labor)	(15,000)	2018	51,000		62,985	4,787	58,198		5,877		6,090
	Total Pace (Pea Ridge)	<u>150,000</u>		<u>150,000</u>		<u>176,934</u>	<u>13,448</u>	<u>163,486</u>		<u>16,857</u>		<u>17,334</u>
Smith Unit 3 - CC												
	Labor	6,770,000	2042	4,062,000	2.459	9,988,458	1,222,247	8,766,211	2.76%	166,074	1.0422	173,082
	Disposal	285,000	2042	285,000	1.692	482,220	59,007	423,213	1.61%	9,825	1.0244	10,065
	Scrap (incl. Materials @ 40% of Labor)	(227,000)	2042	2,481,000	2.061	5,113,341	625,699	4,487,642	2.22%	93,715	1.0337	96,873
	Total Smith Unit 3	<u>6,828,000</u>		<u>6,828,000</u>		<u>15,584,019</u>	<u>1,906,953</u>	<u>13,677,066</u>		<u>269,614</u>		<u>280,020</u>
	Total Dismantlement Costs	<u>225,285,125</u>		<u>225,285,125</u>		<u>453,329,892</u>	<u>103,327,494</u>	<u>350,002,398</u>		<u>9,452,860</u>		<u>9,801,731</u>

ESCALATION RATES
 "REVIEW OF THE U.S. ECONOMY"
 January 2010 - 25 Year Forecast

SCHEDULE 3

(A) PERIODS	(B) RET YEAR	(C) COMPENSATION PER HOUR (Labor)		(E) GDP DEFLATOR (Disposal)		(G) INTERMEDIATE MATERIALS, SUPPLIES, AND COMPONENTS (Scrap)	
		ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER	ANNUAL RATE OF CHANGE	COMPOUNDED MULTIPLIER
			(D) x (1+(C))		(F) x (1+(E))		(H) x (1+(G))
0	2009		1.000		1.000		1.000
1	2010	0.7	1.007	0.7	1.007	4.1	1.041
2	2011	-0.5	1.002	1.1	1.018	2.2	1.064
3	2012	-0.4	0.998	1.7	1.035	2.5	1.091
4	2013	0.9	1.007	1.7	1.052	1.9	1.112
5	2014	2.3	1.030	1.6	1.068	1.8	1.132
6	2015	2.7	1.058	1.7	1.086	2.0	1.155
7	2016	2.8	1.088	1.8	1.105	2.2	1.181
8	2017	2.8	1.119	1.8	1.125	2.2	1.208
9	2018	2.9	1.151	1.8	1.145	2.2	1.235
10	2019	2.9	1.184	1.7	1.165	2.2	1.262
11	2020	2.8	1.218	1.7	1.185	2.1	1.289
12	2021	2.8	1.252	1.7	1.205	2.1	1.317
13	2022	2.8	1.287	1.7	1.225	2.1	1.345
14	2023	2.9	1.324	1.7	1.245	2.1	1.374
15	2024	2.9	1.362	1.6	1.266	2.1	1.403
16	2025	2.9	1.402	1.6	1.287	2.1	1.432
17	2026	3.0	1.444	1.6	1.308	2.0	1.461
18	2027	3.0	1.488	1.6	1.329	2.1	1.491
19	2028	3.0	1.533	1.6	1.351	2.1	1.522
20	2029	3.1	1.580	1.6	1.373	2.1	1.554
21	2030	3.1	1.629	1.6	1.395	2.1	1.587
22	2031	3.2	1.681	1.6	1.417	2.1	1.621
23	2032	3.2	1.735	1.6	1.440	2.1	1.656
24	2033	3.3	1.792	1.6	1.463	2.1	1.692
25	2034	3.4	1.852	1.6	1.487	2.2	1.729
26	2035	3.4	1.916	1.7	1.512	2.2	1.767
27	2036	3.5	1.983	1.7	1.537	2.2	1.806
28	2037	3.6	2.054	1.6	1.561	2.2	1.846
29	2038	3.7	2.129	1.6	1.586	2.2	1.887
30	2039	3.7	2.207	1.6	1.612	2.2	1.929
31	2040	3.7	2.288	1.6	1.638	2.2	1.972
32	2041	3.7	2.372	1.6	1.665	2.2	2.016
33	2042	3.7	2.459	1.6	1.692	2.2	2.061
34	2043	3.7	2.549	1.6	1.720	2.2	2.107
35	2044	3.7	2.642	1.6	1.748	2.2	2.154
36	2045	3.7	2.739	1.6	1.776	2.2	2.202
37	2046	3.7	2.839	1.6	1.805	2.2	2.251
38	2047	3.7	2.943	1.6	1.834	2.2	2.302
39	2048	3.7	3.051	1.6	1.864	2.2	2.354
40	2049	3.7	3.163	1.6	1.894	2.2	2.407
41	2050	3.7	3.279	1.6	1.925	2.2	2.461
42	2051	3.7	3.399	1.6	1.956	2.2	2.516
43	2052	3.7	3.523	1.6	1.988	2.2	2.572
44	2053	3.7	3.652	1.6	2.020	2.2	2.630
45	2054	3.7	3.786	1.6	2.053	2.2	2.689
46	2055	3.7	3.924	1.6	2.086	2.2	2.749
47	2056	3.7	4.068	1.6	2.120	2.2	2.811
48	2057	3.7	4.217	1.6	2.155	2.2	2.874
49	2058	3.7	4.371	1.6	2.190	2.2	2.938
50	2059	3.7	4.531	1.6	2.226	2.2	3.004
51	2060	3.7	4.697	1.6	2.262	2.2	3.071
52	2061	3.7	4.869	1.6	2.299	2.2	3.140
53	2062	3.7	5.047	1.6	2.336	2.2	3.210
54	2063	3.7	5.232	1.6	2.374	2.2	3.282
55	2064	3.7	5.423	1.6	2.413	2.2	3.356
56	2065	3.7	5.621	1.6	2.452	2.2	3.431
57	2066	3.7	5.827	1.6	2.492	2.2	3.508
58	2067	3.7	6.040	1.6	2.533	2.2	3.587
59	2068	3.7	6.261	1.6	2.574	2.2	3.667

Pat Lee

From: Pat Lee
Sent: Monday, March 08, 2010 8:40 AM
To: 'Ritenour, Susan D.'
Cc: David Dowds; Katherine Fleming; Cayce Hinton; Sue Ollila; Marshall Willis
Subject: RE: Gulf Power Depreciation & Dismantlement Study - Staff Report

Susan -

You can either update the pro forma depreciation expense under Tab 5 as you have indicated or you can recalculate the proposed depreciation rates using the actual 12/31/09 reserve position and use those depreciation rates along with the 2009 actual investment data in the pro forma calculation. Either will be fine.

If you have any other questions, do not hesitate to call or e-mail. Thanks.

Sincerely,

Pat Lee
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
850-413-6453 (Voice)
850-413-6454 (Fax)

-----Original Message-----

From: Ritenour, Susan D. [mailto:SDRITENO@southernco.com]
Sent: Friday, March 05, 2010 4:14 PM
To: Pat Lee
Subject: Gulf Power Depreciation & Dismantlement Study - Staff Report

Ms. Lee,

In response to Staff's Report in Docket No. 090319-EI, Gulf Power Company 2009 Depreciation and Dismantlement Study, Gulf has a clarifying question. In the 3rd paragraph on page 1, Staff requests that Gulf update the pro forma depreciation expense under Tab 5 using actual December 31, 2009 investment and reserve amounts. To update the pro forma depreciation expense, Gulf intends to update the data included in the column entitled "Projected 12/31/2009 Investment" with 2009 actual data and recalculate the amounts in the "Current Expense", "Proposed Expense", and "Increase (Decrease)" columns based on this actual investment. Please let me know if our understanding of Staff's request provides the information you are seeking.

Sincerely,

Susan Ritenour
850-444-6231
Regulatory Manager

Pat Lee

From: Katherine Fleming
Sent: Wednesday, March 31, 2010 1:56 PM
To: Patty Christensen
Cc: Pat Lee
Subject: FW: Gulf Power 090319

Patty,

Staff spoke to Gulf Power with respect to the staff report in Docket No. 090319. Please see the email below regarding the correspondence. Please let me know if you have any questions.

Thank you,
Katherine

Katherine E. Fleming, Senior Attorney
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399
Phone (850) 413-6218
Fax (850) 413-6219

From: Pat Lee
Sent: Wednesday, March 31, 2010 1:21 PM
To: David Dowds; Katherine Fleming
Cc: Sue Ollila; Melissa L'Amoreaux
Subject: Gulf Power 090130

I just talked to Ricky Brock and Daniella Willcox at Gulf Power for a clarification to a request in the staff report. The staff report asked Gulf to provide the workpapers showing the development of the reserves associated with the investments retiring in connection with the planned upgrades during the 2010-2013 time period. The response provides the workpapers for everything except for the Crist 6 reheater retirement. I called to see if I was simply overlooking something. They said it appears to be an oversight and they will e-mail the workpaper showing the reserve calculation.

Pat Lee
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
850-413-6453 (Voice)
850-413-6454 (Fax)

Pat Lee

From: Brock, Ricky E. [REBROCK@southernco.com]
Sent: Monday, April 12, 2010 5:02 PM
To: Pat Lee
Cc: Willcox, Daniela
Subject: RE: Crist 6 Reheater.xlsx

I will Pat. I will get back with you in the next day or so. Thanks.

From: Pat Lee [mailto:PLee@PSC.STATE.FL.US]
Sent: Monday, April 12, 2010 2:38 PM
To: Brock, Ricky E.
Cc: David Dowds; Katherine Fleming
Subject: RE: Crist 6 Reheater.xlsx

Hi Ricky

I notice that a small addition of \$5,103 was made in 2009 for Plant Crist Easements. Gulf did not propose a rate for these easements since at the time the depreciation study was prepared, there was not any investment. However, staff needs to recommend a depreciation rate for recovery of this investment. Can you provide specifics of this investment, what it relates to and what it is comprised of? Thanks much.

Pat Lee
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
850-413-6453 (Voice)
850-413-6454 (Fax)

From: Brock, Ricky E. [mailto:REBROCK@southernco.com]
Sent: Wednesday, March 31, 2010 4:27 PM
To: Pat Lee
Subject: FW: Crist 6 Reheater.xlsx

Daniela told me that this must have been left out of the filing. We tried our best to meet deadlines and this evidently was overlooked. Thanks for the call and have a happy holiday weekend.

5/5/2010

Pat Lee

From: Brock, Ricky E. [REBROCK@southernco.com]
Sent: Thursday, April 15, 2010 3:04 PM
To: Pat Lee
Cc: 'Patricia A. Christensen'; Ritenour, Susan D.
Subject: Responses to PSC Staff follow up Questions in Docket No. 090319-EI

Attachments: PSC Follow up to Gulf's Staff Letter Response.doc



PSC Follow up to
Gulf's Staff ...

Pat - Attached are the responses to two questions you asked in an earlier e-mail. Thanks.

Ricky Brock
Gulf Power Company Property Accounting
* Inner Co. : 8-420-6467
* Outside : 850-444-6467
* Fax : 850-444-6490

I notice that a small addition of \$5,103 was made in 2009 for Plant Crist Easements. Gulf did not propose a rate for these easements since at the time the depreciation study was prepared, there was not any investment. However, staff needs to recommend a depreciation rate for recovery of this investment. Can you provide specifics of this investment, what it relates to and what it is comprised of?

Answer:

This investment relates to an easement associated with the new Crist scrubber for units 6 and 7. This easement went into service in December, 2009 along with the scrubber.

Is the \$19,225,000 investment currently in service? If so, when did the additions occur and to what account or accounts?

Answer:

Yes. The investment is in service. Since the outage was moved from Fall of 2009 to Spring of 2010 the actual activity was not booked until the first quarter of 2010. The outage has been completed and \$21,987,455 of actual additions were booked to FERC account 343.

Pat Lee

From: Brock, Ricky E. [REBROCK@southernco.com]
Sent: Wednesday, April 21, 2010 4:44 PM
To: Pat Lee
Cc: 'Patricia A. Christensen'; Ritenour, Susan D.
Subject: Responses to PSC Staff follow up Questions in Docket No. 090319-EI

Pat - Below are the responses to the questions you sent to us on Monday, the 19th.

In response to Staff's First Data Request, Item No. 24, Gulf identified major overhaul or upgrade projects planned during the 2010-2013 period. One of these projects relates to a Smith 3 major turbine generator outage in which \$21,300,000 is expected to be added and \$19,225,000 is expected to be retired in 2013. (Attachment J to the response)

In response to the staff report, page 8, the Company states that the Smith CC outage has been moved out of the study period. What does this mean? Is this the same outage identified in the Item No. 24 response above?

Response:

The \$19,225,000 investment was originally included in the depreciation study as budget additions for the 2009 outage and shown in the response to Staff's question 24 above as investment to be retired in the 2013 outage. With the delay in the 2009 outage, the additions were shifted to Spring 2010 and out of the depreciation study period which covers data from 2005-2009.

No, this is not the same outage identified in Item No. 24, Attachment J. The outage described in Item No. 24 refers to the 2013 outage. The outage referred to the response to the staff report, page 8 refers to the 2009 outage that was postponed to 2010. The investment associated with the 2009 outage was omitted from the response to Item No. 24 Attachment J because at the time the response was prepared, it was assumed the outage would take place in 2009.

On pages 124 - 130 of Gulf's response to the staff report, the Company provided the calculation of the reserve associated with the Smith turbine outage identified in Staff's First Data Request. These pages indicate that the \$19,225,000 identified as retiring in 2013 was placed in service in 2009. From your latest e-mail, these additions were actually booked during the first quarter of 2010 since the outage was moved from the Fall of 2009 to the Spring of 2010. Is this investment added in 2010 still expected to retire by year-end 2013?

Response:

Until the outage is completed we will not know the actual retirements but the current forecast is for those items to be retired in 2013 or 2014.

-----Original Message-----

From: Pat Lee [mailto:PLee@PSC.STATE.FL.US]
Sent: Monday, April 19, 2010 9:38 AM

5/5/2010

To: Brock, Ricky E.

Cc: Patricia A. Christensen; Ritenour, Susan D.; Katherine Fleming; David Dowds; Sue Ollila

Subject: RE: Responses to PSC Staff follow up Questions in Docket No. 090319-EI

Good morning Ricky -

In response to Staff's First Data Request, Item No. 24, Gulf identified major overhaul or upgrade projects planned during the 2010-2013 period. One of these projects relates to a Smith 3 major turbine generator outage in which \$21,300,000 is expected to be added and \$19,225,000 is expected to be retired in 2013. (Attachment J to the response)

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Pat Lee
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
850-413-6453 (Voice)
850-413-6454 (Fax)

-----Original Message-----

From: Brock, Ricky E. [mailto:REBROCK@southernco.com]

Sent: Thursday, April 15, 2010 3:04 PM

To: Pat Lee

Cc: 'Patricia A. Christensen'; Ritenour, Susan D.

Subject: Responses to PSC Staff follow up Questions in Docket No. 090319-EI

Pat - Attached are the responses to two questions you asked in an earlier e-mail. Thanks.

Ricky Brock
Gulf Power Company Property Accounting
* Inner Co. : 8-420-6467
* Outside : 850-444-6467
* Fax : 850-444-6490

5/5/2010

Pat Lee

From: Brock, Ricky E. [REBROCK@southernco.com]
Sent: Wednesday, April 28, 2010 10:51 AM
To: Pat Lee
Cc: Katherine Fleming; David Dowds; Patricia A. Christensen; Ritenour, Susan D.
Subject: RE: Scherer Unit 3 clarification

Pat, as we discussed on the phone yesterday, Plant Scherer is expected to remain in wholesale service for the foreseeable future.

From: Pat Lee [mailto:PLee@PSC.STATE.FL.US]
Sent: Tuesday, April 27, 2010 9:06 AM
To: Brock, Ricky E.
Cc: Katherine Fleming; David Dowds; Patricia A. Christensen; Ritenour, Susan D.
Subject: Scherer Unit 3 clarification

Good morning Ricky. Will Scherer Unit 3 continue to be completely dedicated to wholesale unit power sale contracts in the foreseeable future?

Pat Lee
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
850-413-6453 (Voice)
850-413-6454 (Fax)

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
Pensacola, Florida 32520-0781

Tel 850.444.6231
Fax 850.444.6026
SDRITENO@southernco.com



December 2, 2009

Mr. Dave Dowds
Supervisor, Cost Analysis Section
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
09 DEC -3 PM 3:06
DIVISION OF
ECONOMIC REGULATION

Dear Mr. Dowds:

RE: Docket No: 090319-EI

Enclosed is Gulf Power Company's Responses to Staff's Second Data Request
in the above referenced docket.

Sincerely,

A handwritten signature in black ink that reads "Susan D. Ritenour". The signature is written in a cursive, flowing style.

mr

Enclosures

Cc: Beggs & Lane
Jeffrey A. Stone
Office of Public Counsel

DOCUMENT NUMBER-DATE

03784 MAY-6 09

FPSC-COMMISSION CLERK

38. For the following question, please refer to Gulfs Response to Staffs First Data Request, September 25, 2009, Item No. 28. Please explain or describe the difference between conduit that is included in Account 366 and the conduit charged and retired to Account 367.

ANSWER:

FERC 366 includes the book cost of Network Duct System installations such as the Pensacola City Network Duct System located in downtown Pensacola. FERC 367 includes the book cost of Non-Network Duct installed along with Non-Network Underground Conductor.

39. For the following question, please refer to the Tab 11, Account 373 – Street Lighting. Please explain or describe why "lower modes [are] preferred by the data."

ANSWER:

The phrase "lower modes [are] preferred by the data" was used in the analysis notes because the better fitting curves in the simulated method life analysis of historical data were lower mode lowa-type survivor curves, based on the curve fitting index or measure. The curve fitting indexes or measures used in the life analysis are least squares techniques, typical of the industry methods. The representative curves shown on Tab 11, Account 373, are the four curves of each analyzed band with the best fits, as indicated by the lowest index.

For the following questions, please refer to Tab 8 of Gulfs 2009 Depreciation Study.

40. Please refer to pages 28-32. Please explain or describe why and how Gulf adjusts historical transmission, distribution and general plant account data for the impact of hurricanes.

ANSWER:

This section of the study represents an analysis of historical retirements, removal costs and salvage and only include items included in normal retirements. Abnormal retirement events such as hurricanes and major storms are removed from these amounts and are reconciled beginning on page 28 of this section.

It is typical practice to exclude net salvage data related to hurricanes and major storms. While hurricanes will occur in the future, their impact on future net salvage is estimated to be less than their impact on the last five to ten years of net salvage data. In other words the impact of 2005 hurricanes and storms is greater than what is expected over the next five to ten years. The method used in the Gulf Power study is the conventional method and is consistent with prior Gulf studies approved by the FPSC.

Information for the historical removal analysis is obtained from our operating reports (schedule 75-A) less any abnormal retirements. Abnormal retirements include retirements related to amortizable property (5 & 7 year property), inter-company transfers, and natural disasters (hurricanes, storms, etc).

41. Please refer to p. 7, Account 354, Towers. Please explain or describe why cost of removal appears to be decreasing.

ANSWER:

The cost of removal for Account 354 is directly impacted by the number of transmission towers retired in a given year. Past activities have included retirements associated with upgrading or re-routing various existing transmission lines which resulted in various transmission towers being replaced or retired. More recently, transmission activity has been associated with constructing new lines rather than replacing existing lines, which has resulted in a reduction of cost of removal.

42. Please refer to p. 12, Account 362, Station Equipment. Please explain or describe why there was gross salvage in 2006-2008.

ANSWER:

The reasons for gross salvage values in years 2006-2008 are: (1) in-service spare station equipment was inventoried, credited to salvage, and placed into inventory account 154; and (2) other in-service spare stock equipment was inventoried, repaired by the manufacturer, credited to salvage, and placed into inventory account 154.

43. Please refer to p. 16, Account 367, Underground Conductors. Please explain or describe why gross salvage has been decreasing since 2002.

ANSWER:

Gross salvage for Account 367 has shown a decrease from 2002 because of lower salvage activity related to sales of scrap and returns to inventory of salvageable materials. During 2002, several underground-served projects required the subsequent installation of padmounted transformers which replaced underground primary cabinets. These cabinets were removed from the pad, credited to salvage, and returned to inventory account 154 to be used on subsequent projects. The balance of 2002 salvage activity is directly attributable to sales of underground conductor.

In subsequent years, salvage activity for underground conductor, cabinets, and other Account 367 hardware has been consistent with most of the previous years' historical data, which reflect normal salvage activity for Account 367.

44. Please refer to p. 17, Account 368, Line Transformers. Please explain or describe why there is a trend of "less net removal."

ANSWER:

The trend of "less net removal" was a result of an active hurricane season, coupled with the impact of emerging economies' demand for the same raw materials. The 2004/2005 hurricane events resulted in a nationwide shortage in raw material for metals commodities. Increased salvage pricing, together with the increased quantity of units scrapped, resulted in a higher salvage value for Account 368. Thus a higher payment for scrapped units resulted in a decrease in the net removal percentage.

45. Please refer to p. 19, Account 369.2, Underground Services. Please explain or describe what is meant by the phrase "mitigated by industry experience."

ANSWER:

The phrase "mitigated by industry experience" in this instance, means that typical industry net salvage experience of this account is less than the ratio indicated by the Gulf historical data. The recommended net salvage is more negative than the current ratio, though less than that indicated by the Gulf historical data. The reason for this recommendation was, in part, due to the relatively lower typical industry net salvage ratios for this account.

46. Please refer to p. 20, Account 370, Meters. Please explain or describe why there has been "significantly higher salvage" since 2004.

ANSWER:

As a result of the active hurricane seasons of 2004 and 2005, there was a backlog of meters that had to be inspected to determine if they were useable or needed to be scrapped. Upon inspection a substantial number of meters were deemed as scrap, resulting in an increased volume of scrapped meters, thereby increasing salvage returns.

47. Please refer to p. 20, Account 370, Meters. Please explain or describe why the cost of removal "has been increasing ...recently."

ANSWER:

Removals of Energy Select meters have increased over the last few years as a result of customers dropping their land line telephone service. A land line or cable telephone service is required to be on our program.

48. Please refer to p. 21, Account 373, Street Lighting. Please explain or describe why there has been a reduction in salvage since 2002.

ANSWER:

The reduction in salvage since 2002 is because during 2002, several homeowner associations, businesses, and municipalities/schools elected to remove lighting fixtures from their premises. The resulting entries from this activity in 2002 credited salvage for the value of those lighting fixtures and placed those fixtures which were deemed to be reusable into inventory account 154 at average unit cost which is significantly higher than salvage value. The amount credited to salvage for 2002 from the returns to inventory created an abnormally high salvage activity for 2002, in addition to the payments received from the scrap metals buyer which is based on the current metals market prices received less transportation charges incurred at the time the street lights are sold. Subsequent years' experience indicates the volume of removed lighting fixtures returned to inventory were not significant compared to those booked in 2002.

49. Please refer to p. 21, Account 373, Street Lighting. Please explain or describe the reason for the large cost of removal in 2006.

ANSWER:

The large cost of removal in 2006 was attributable to storm-related make-up work and an active street light replacement program initiated by Gulf using both external contractors and Company crews.

50. Please refer to p. 23, Account 392.2, Light Trucks. Please explain or describe the reason for "decreasing salvage." Does Gulf expect the trend to continue? Why or why not?

ANSWER:

Each light vehicle is sold by auction through Adesa Auction Company. These vehicles' beginning bid prices are based on the current market price which is directly based on the current economic conditions, bid participants (available buyers), and the condition of the vehicle. Because these bid prices are based on the economic conditions, and with the recent economic downturn, Gulf has experienced a decrease in salvage. At this time, Gulf cannot determine whether or not this trend will continue into the future because of the aforementioned reasons.

51. Please refer to p, 24, Account 392.3, Heavy Trucks. Please explain or describe the reason for "decreasing salvage." Does Gulf expect the trend to continue? Why or why not?

ANSWER:

As with light vehicles, each heavy vehicle is sold by auction through Adesa Auction Company. These vehicles' beginning bid prices are based on current market price which is directly based on the current economic conditions, bid participants (available buyers), and the condition of the vehicle. These bid prices are also based on the economic conditions, and with the recent economic downturn, Gulf has experienced lower bid prices at auction. At this time, Gulf cannot determine whether this "decreasing salvage" trend will continue into the future, rather than leveling out, because of the bid prices dependency on the current economic conditions.

52. In response to Staff's First Data Request No. 23, the Company indicates that it plans to implement AMI across its service territory over the next five years. Please provide the name of the manufacturer the Company plans to use.

ANSWER:

Gulf Power plans to use the Sensus Flexnet system as the communications backbone. While there will be Sensus meters on the system Gulf Power plans to use multiple vendors to supply meters.

53. Does the Company plan to implement a pilot program for the AMI system before a full-scale deployment? If so, when does the Company plan to start a pilot program and how many meters will initially be replaced?

ANSWER:

The Gulf Power pilot began in early 2009 in the Cantonment area just north of Pensacola. The project currently has approximately 6500 meters installed in this area and that number will gradually increase through the end of the year.

COMMISSIONERS:
NANCY ARGENZIANO, CHAIRMAN
LISA POLAK EDGAR
NATHAN A. SKOP
DAVID E. KLEMENT
BEN A. "STEVE" STEVENS III

STATE OF FLORIDA



MARSHALL WILLIS, ACTING DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

February 23, 2010

Susan D. Ritenour
Secretary and Treasurer and Regulatory Manager
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0781

Re: Docket No. 090319-EI

Dear Ms. Ritenour:

Enclosed is the Staff Report regarding Gulf Power Company's (Gulf) current depreciation and dismantlement study filed in the subject docket. Gulf's response to this report is scheduled for March 29, 2010, in order to meet the targeted recommendation date of May 6, 2010. In Gulf's response, please provide us with any concurrences, differences, and/or additional input.

Should you have any questions, or need further information, please contact Pat Lee at (850) 413- 6453.

Sincerely,

A handwritten signature in black ink, appearing to read "Dave Dowds".

Dave Dowds
Supervisor, Cost Analysis Section

ML:kb

Enclosure

cc: Marshall Willis, Acting Director, Division of Economic Regulation
Katherine Fleming, Office of General Counsel
Office of Public Counsel

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**GULF POWER COMPANY
2009 DEPRECIATION AND DISMANTLEMENT STUDY
DOCKET NO. 090319-EI
STAFF REPORT**

As a general statement, only those areas where staff disagrees with Gulf Power Company's (GPC, Gulf, or Company) proposal or that need further clarification or information are addressed in the staff report.

Staff's proposed remaining lives will reflect rounding lives less than 20 years to the nearest tenth of a year; lives of more than 20 years are rounded to the nearest year. Additionally, staff's proposals relate to net salvage proposals rather than net removal proposals.

The investment and reserve amounts shown in the depreciation study are projected as of December 31, 2009. Tabs 10 and 11 present 2009 Budget investment and reserve activity by function and account. Please provide the actual 2009 plant investment and reserve activity by function and account, as well as each amortization schedule in effect. Also, please update the pro forma depreciation expense under Tab 5 using actual December 31, 2009, investment and reserve amounts

I. CAPITAL RECOVERY SCHEDULES

Where investments are identified as retiring in the near-term and will not be recovered by the time of retirement through the normal depreciation process, Rule 25-6.0436(10)(a), Florida Administrative Code, provides that the net unrecovered investments be placed on a capital recovery schedule and amortized over the remaining period the related assets will provide service. This mechanism provides the matching of expenses to the period of service being rendered. Otherwise, a negative reserve component will result relating to plant no longer providing service. While GPC has not proposed any capital recovery schedules, it has identified net unrecovered investments planned for near-term retirement. At this time, staff proposes the capital recovery schedules discussed below.

Order No. PSC-02-1396-PAA-EI, issued October 9, 2002, directed GPC to depreciate/amortize Crist Units 1, 2, and 3 to reflect a December 31, 2011 retirement date. GPC's forecast analysis determines the life and salvage for each Crist unit and then develops the parameters on a site basis. By applying one depreciation rate to all the Crist units, those retiring in 2011 will not be fully recovered, thus creating a negative reserve component that will not be recovered until the last Crist unit is retired. Given that units 1, 2, and 3 are to be recovered reflecting a December 31, 2011 retirement date, staff believes the associated net investments should be withdrawn from the other Crist investments and recovered over the next two years. According to the current study, the investment associated with Crist Units 1, 2, and 3 is \$11,012,950. Please provide the actual December 31, 2009 investment and reserve associated with these units. Staff proposes to place the unrecovered net investments associated with Crist Units 1, 2, and 3 on a two-year capital recovery schedule and amortized over two years to match the retirement date previously directed by the Commission.

According to GPC's depreciation study, Plant Scholtz is planned for retirement in 2011. GPC has proposed a depreciation rate for this investment. Staff believes a capital recovery schedule is more appropriate. Staff recommends a two-year recovery schedule for the net remaining investment (investment less reserve less net salvage). Please provide an estimate of the gross additions planned at Plant Scholtz during 2010 and 2011 and the specific reasons the additions are needed.

In response to staff's First Data Request, No. 24, GPC identified major upgrades planned at Crist Units 6 and 7, Daniel Unit 1, and Smith Combined Cycle Unit 3 during the next four years. As a result, GPC identified that investment totaling \$29,830,151 and associated reserve of \$9,567,471 will retire in connection with these planned upgrades. Please explain what each identified upgrade will entail. Staff believes these identified unrecovered costs should be placed on a capital recovery schedule and amortized over four years. Please explain and provide any available work papers showing the development of the reserve associated with the retiring investments at each site. Also, please identify any gross salvage or cost of removal expected from these retirements.

Staff notes the existence of a negative reserve at the Plant Smith Combined Cycle Plant. Pending receipt of additional information requested in this report, staff believes this negative reserve should be corrected through either a corrective reserve transfer or a recovery schedule. The negative reserve represents non-existent plant for which ratepayers continue to pay until the situation is corrected.

In the instant depreciation study, GPC has identified meter investments of \$12,179,647 that will retire over the 2010-2013 period in connection with the AMI program. The reserve associated with the retiring investment is estimated as \$7,753,319. Staff believes the associated net investments should be withdrawn from the meter account and separately amortized of the remaining service period of four years. Staff assumes some removal cost will be incurred with these retiring meters. Please provide the estimated net salvage expected from the retirement of these meters so they can be included with net unrecovered costs to amortize. Also, please explain and provide the work papers showing the development of the reserve associated with the investments planned for near-term retirement.

II. RESERVE ALLOCATIONS

A depreciation study provides the opportunity to review the reserve status of the Company's plant to determine the need for any corrective reserve measures. GPC provided an analysis of the reserve positions based on its proposed life and salvage parameters. GPC did not propose any reserve transfers. Staff's final recommendation will address accounts exhibiting major imbalances.

III. PRODUCTION PLANT

Staff notes GPC's proposal to maintain depreciation rates at the total plant site level even though the development of its life parameters are provided for each account within each unit for each site. The rationale for subcategorization is to provide more homogeneous categories thereby providing more accurate rates of recovery, not a proliferation of record-keeping. To the

extent there are homogeneous groups within the plant site or unit that consist of substantial portions of investment expected to have inherently different life patterns than the group average, those homogeneous groups should be given a separate depreciation rate. If not, recovery will be achieved over a shorter or longer period of time depending on the group average life. The matching of expenses to consumption will no longer be accomplished and any inherent reserve imbalances will not be recovered until the demise of the associated group. However, if homogeneity exists at a site level, then further subcategorization would perhaps be unnecessary. Staff is considering developing depreciation rates for each account within the plant site and request GPC's thoughts or concerns.

In the following discussion, staff will present several concerns. Our inquiry is not intended to imply that results or proposals in the study are necessarily unreasonable. However, we would like to understand more about the Company's view on each point.

A. Estimated Retirement Dates

- 1) GPC continues to extend the retirement dates of its plants. What possible impacts does GPC foresee that climate change legislation, like cap-and-trade, will have on the life of its coal plants? In deciding to extend the retirement dates, did GPC factor in the possible impacts from such legislation (both state and federal)? If so, please explain how. If no, please explain why not.
- 2) In GPC's 2005 depreciation study, the Company projected longer lives for the coal-fired generating Plant Crist Units 4, 5, 6, and 7, and Plant Smith Units 1 and 2, and the combined cycle Plant Smith Unit 3 to reflect GPC's strategy for complying with new EPA and FDEP regulations for compliance with the Clean Air Interstate Rule (CAIR) and the Clean Air Mercury Rule (CAMR). In the current study, GPC is extending the estimated date of retirement for Smith Unit 3 combined cycle from 35 years to 40 years. Additionally, GPC is extending the estimated retirement dates for the coal-fired Plant Daniel and Plant Scherer by 10 years. Please explain in detail what has occurred since the last depreciation study to cause the retirement dates of these units to be extended, including applicable timeline of assumptions, regulatory requirements, Company planning, and any other applicable clarifying information.
- 3) In the instant study, the retirement dates for Plant Daniel Units 1 and 2 and Plant Scherer Unit 3 are extended ten years and the life span for the Plant Smith Combined Cycle unit is extended five years. The narrative states that these life spans are consistent with the life estimates and trends used within the Southern Company's electric system. Please provide the life spans for the Southern Company's electric system that GPC is referencing along with supporting docket and order numbers from the requisite state commission. Also, please explain in detail the specific reasons why the life spans were extended for each affected plant from the standpoint of unit utilization and economic dispatch.
- 4) Please describe the type of studies GPC performed in determining the life spans of its production units.

- 5) Please provide GPC's most current environmental compliance strategy and indicate when the strategy was last updated.
- 6) For each plant, please summarize GPC's actions taken since the 2005 depreciation study and those planned to be taken in the future to comply with existing and emerging environmental law and regulations. Please indicate the impact those actions have on GPC's proposed life and salvage parameters.
- 7) Are the retirement dates shown in GPC's current study the same as those in the Company's 2009 Ten Year Site Plan? If no, please explain why not.

B. Stratification

A generating station, or a generating unit, can be looked at as a box containing an assortment of various types of assets, which can be expected to experience varied service lives. Stratification is the determination that this account at this unit has so many dollars of pumps, piping, rotors, structures, etc., with each of these strata expected to have a certain service life. GPC has stratified each account within each plant unit into categories with life expectancies of 0 to 20 years, 21 to 35 years, and the full life span of the plant. The life of the account is then determined by compositing the life expectancy of the various strata. Staff believes this approach provides a more accurate determination of life components than an approach of determining the pattern of interim retirements and life expectancy of the generating plant without identifying the contents or quantifying the varying life characteristics of the assets.

- 1) Please explain how the three stratified life categories were determined.
- 2) Please provide an example of assets contained in each stratified life category.
- 3) Please indicate whether the make-up of the different strata for each plant site has changed since the 2005 depreciation study. If so, please explain how.
- 4) In response to staff's First Data Request, No. 20, GPC states that the negative investment amount for the 21 to 35-year life category for Account 316, Plant Daniel Unit 1, is due to rounding. Staff is concerned with any mechanism where negative investment is considered appropriate.
- 5) Group 1 property includes items of plant expected to live 20 years or less. In other words, this property can be expected to be changed out in this pattern. If we look at Group 1 property for Plant Crist Common, Account 316, each vintage is expected to live 20 years. About 28 percent of the property in this group was placed in service prior to 1989. Assuming a 20-year life expectancy, we would have expected that this given investment would have already been replaced. Since it has not retired, the question that arises is whether these investments should be placed in a longer lived group since it appears clear they are living more than 20 years.
- 6) Looking at Group 2 property for Plant Crist Common, Account 312, we note that 97 percent of the surviving investment is forecasted to be replaced within the last five years of plant

operations. Is it really realistic that this property will be replaced so near the end of the unit's life? Please explain.

- 7) The age distributions show the surviving dollars by vintage as of December 31, 2009. Each vintage contains the survivors of the various retirement units placed in that vintage. Are we sure that each of the items represented by the vintage will live in the same fashion? Please explain.
- 8) Staff is concerned with the depiction of growing vintage survivors in GPC's stratified groups. Since the surviving investment for a given vintage represents the portion of the gross additions placed in that vintage that are still in service, vintage survivors growing from study to study is not logical. While the examples shown below illustrate staff's concern, they do not depict all such occurrences. Comparing the 2005 Group 3 age distributions with those shown in the current study for the Smith Combined Cycle Unit 3:
 - a. In the 2005 study, Account 341 showed \$6,000 surviving in the 2005 vintage. This same vintage in the 2009 study shows \$2,476,425 surviving.
 - b. Account 342 showed 2005 vintage survivors of \$6,000 and 2002 vintage survivors of \$529,102 in the 2005 study. Those same vintages in the 2009 study show survivors of \$1,654,428 and \$1,205,399, respectively.
 - c. Account 343 showed 2005 vintage survivors of \$8,004 in the 2005 study. In the current study, that same vintage shows \$14,584,664 surviving.
 - d. Account 345 showed no survivors for the 2001 vintage in the 2005 study. However, in the current study, the 2001 vintage shows \$265,660 survivors. Also, the 2005 vintage showed \$8,004 survivors in the 2005 study but \$49,307 survivors in the 2009 study.
 - e. Account 346 showed 2005 vintage survivors of \$179,673 in the 2005 study. That same vintage in the 2009 study shows \$201,234 survivors.

C. General Production Plant Questions

- 1) Has Gulf's planning changed since the current study was filed that would impact the resulting lives and salvage values? If so, please indicate the changes and impacts to life and salvage values for each affected plant.
- 2) On page 2, Tab 6, Analysis Results, GPC shows the calculations performed on the schedules presented behind the Production tab in Volume 2 and summarized in Tab 7 of Volume 1. One of those calculations shown is for the calculated reserve that is said to be the Accrual x Age. The calculated reserve for Plant Scherer Unit 3 shown on pages 20 and 123-127 behind the Production tab in Volume 2 totals \$63,206,129. The summary schedules shown on pages 12-13 behind Tab 7 indicate a calculated reserve for Plant Scherer Unit 3 totaling \$63,608,738. The reserve for Plant Scherer Unit 3 shown on page 7 behind Tab 6 indicates \$95,319,563.

- a. Please reconcile the differences in the reserve for Plant Scherer Unit 3 indicated in the three sections of the depreciation study.
 - b. Please provide the schedules shown behind the Production tab in Volume 2 in Excel-compatible format with formulas intact.
 - c. In the schedules shown behind the Production tab in Volume 2, which calculation does the computer program first perform - the Calculated Reserve or the Accrual for each vintage of each strata?
 - d. In the schedules shown behind the Production tab in Volume 2, please explain how the calculated reserve is determined.
 - e. Does GPC maintain its production plant depreciation reserves for each unit at each site?
 - f. Does GPC maintain its production plant depreciation reserves for each life category for each account for each unit?
 - g. If the purpose of the schedules behind the Production tab in Volume 2 of the depreciation study is to show the stratification into the three life groups and development of the composite average service life and average remaining life for each life grouping for each account for each unit for each site, is the information shown on these schedules used for any other purpose in the depreciation study? If yes, please explain in detail.
- 3) Please explain in detail how the amortization expenses for the 5-year and the 7-year amortization for Plants Crist, Scherer, and Smith were developed.
 - 4) Please describe the types of property included in the 5-year and the 7-year amortizations for each production site.
 - 5) Under Tab 7 of Volume 1, Parameter Schedules, the estimated investment and reserve for each strata of each account for each production unit and site are shown as of December 31, 2009. At the top of each page, however, it states "DEPRECIATION STUDY AS OF Estimated 12/31/05." Please confirm that these schedules are reflective of December 31, 2009 information rather than December 31, 2005.
 - 6) Under Tab 10 of Volume 1, Plant Investment Activity, please explain what is associated with the Asset Retirement Obligation shown for each of the steam plants and also for the Pace Plant. Please include in your response how these obligations are determined and the nature and cause of the 2007 and 2008 retirements recorded for each plant.

D. *Plant-Specific Questions*

Plant Crist

- 1) Using the Company's stratification, the average service life and average remaining life for Units 4-7 and Common are 30 years and 24 years, respectively. The composite interim net salvage is negative 4 percent.
- 2) Under Tab 6 of Volume 1, Analysis Results, page 3, the investment associated with the Crist site has more than doubled since the 2006 amended study, from \$540.8 million to \$1,132 million. The 2008 plant activity shown under Tab 10, page 1, indicates total investment at December 31, 2008 of \$586.9 million. Please reconcile. Please identify the major additions comprising this growth and the reasons for those additions.
- 3) While the life span for the Crist units did not change since the last study, the average remaining life increased nearly 2.5 years. Please identify the specific reasons for this increased remaining life.

Plant Daniel

- 4) Under Tab 10 of Volume 1, Plant Investment Activity, please explain the nature of the 2007 and 2008 additions and retirements. In your response, please identify what equipment was added and retired.

Plant Daniel Easements

- 5) According to GPC, easements are being recovered over the remaining life span of Daniel Unit 2 common facilities. Staff believes this is a reasonable approach.

Plant Daniel Rail Tracks

- 6) Please provide all supporting detail showing the development of the 67.4 year average service life and 36.5 year average remaining life proposed for the Plant Daniel Rail Tracks.

Plant Scherer

- 7) As staff understands, GPC has a 25 percent ownership in Scherer Unit 3 which is dedicated entirely to wholesale unit power sale contracts. Is this still the case?
- 8) The investment for Plant Scherer as of December 31, 2008 is shown as \$183.3 million under Tab 10, Volume 1, Plant Investment Activity, page 1. The estimated investment as of December 31, 2009 shown on page 7 of Tab 6, Analysis Results, is \$234.5 million. This indicates additions of about \$50 million in 2009. Please explain the nature and identify the specific reasons for the 2009 additions.
- 9) Staff notices in the Production Plant Forecast Analysis, Volume 2, page 114, Scherer Common is 12.5 percent. On page 118, Scherer Common is 6.5 percent. Please explain the difference and how each is used in the life development for Scherer Common.

Plant Smith

- 10) The life span for the two Plant Smith units has not changed since GPC's 2005/2006 depreciation study. Assuming that GPC justifies its stratification, staff proposes an average service life of 32 years and an average remaining life of 19.4 years.
- 11) Please explain the nature of the additions booked in 2007, 2008, and 2009. Please include in your response the reasons why the additions were needed.
- 12) Please explain the nature of the retirements booked in 2007. Please include in your response a description of the equipment retired.

Plant Smith Combustion Turbine

- 13) The Company continues to assume a 46-year life span for this combustion turbine. Given this, please explain the reasons supporting the 13.5-year decrease in average service life. Please identify the specific location in the depreciation study where development of the proposed average service life and average remaining life are shown.

Plant Scholtz

- 14) Is it still the Company's plans to convert Scholtz to a biomass facility following its retirement in December 2011? If no, please provide current planning.

Plant Pace (Pea Ridge)

- 15) GPC continues to assume a 20-year life span for this plant. Please explain the rationale supporting a 20-year life span for these combustion turbines. Please explain the reasons supporting the 13.5-year decrease in average service life. Please identify the specific location in the depreciation study where development of the proposed average service life and average remaining life are shown.
- 16) Comparing the December 2008 investment shown under Tab 10 of Volume 1, Plant Investment Activity, with the 2009 investment shown under Tab 6, Plant Investment Activity, page 11, there appears to have been a \$400,000 retirement in 2009. Please explain the nature and cause of this retirement. Please include in your response what specific equipment retired.

Plant Smith Combined Cycle

- 17) Comparing the investment as of December 31, 2008, shown under Tab 10 of Volume 1, Plant Investment Activity, with the estimated December 31, 2009 investment shown on page 12 of Tab 6, Analysis Results, it appears as though \$10 million was expected to be added at Plant Smith in 2009. Please explain the reasons for the additions recorded in 2009. Please explain the logic supporting the negative addition recorded in 2008 in Account 343, Prime Movers.
- 18) The December 31, 2009, estimated reserve for the Plant Smith combined cycle unit is estimated in the study (Tab 6 of Volume 1, Analysis Results, page 12) as negative

\$1,334,917. From the depreciation reserve activity shown in Tab 11, it appears that the negative reserve originated in Account 343, Prime Movers, in 2005 as a result of a large retirement and then was exacerbated by additional large retirements in 2006 and 2007, and budgeted for 2009. Please explain the nature and cause for the large retirements in 2006 and 2007. Please provide and explain the nature of the actual retirements booked in 2009.

E. *Net Salvage*

- 1) On page 2 under Tab 6 in Volume 1, Analysis Results, GPC states that a net removal cost factor of 20% was applied to all interim retirements. The narrative goes on to state that the 20% cost factor was based on an analysis of actual historical salvage and cost of removal of interim retirements.
- 2) Please explain GPC's analysis of actual historical salvage and cost of removal of interim retirements shown on page 3 of Tab 8 of Volume 1 and indicate how that analysis supports a negative net salvage amount of 20%.
- 3) In response to staff's First Data Request, No. 15, GPC states that the increase in cost of removal in 2008 was primarily driven by precipitator work on Plant Crist Unit 4 and Unit 5. Please explain the specific precipitator work referenced, including a description of the tasks that incurred cost of removal and a breakdown of the removal costs between labor, materials, and overheads.
- 4) On page 4 of Tab 8 in Volume 1, the narrative states that interim negative net salvage is low "consistent with the nature of Other Production."
 - a) Please explain the nature of Other Production that realizes low negative net salvage.
 - b) Please explain the cause for the negative cost of removal incurred in 2006 for other production plant shown on page 4 of Tab 8.
 - c) In reviewing the net removal cost data for Other Production Plant shown on page 4 of Tab 8, very minimal retirements occurred prior to 2004. In fact, during the 1981-2003 period, only about \$300,000 retirements were booked. In the 2004-2008 period, retirements exceeded \$43 million. According to the study narrative, these large retirements were from the "unexpected breakdown of Smith CC." Please explain this "unexpected breakdown" of the combined cycle unit and describe the equipment retired as a result of the breakdown.
 - d) Please explain why the 2004-2008 unusual activity should be considered indicative of future interim activity.

IV. FOSSIL DISMANTLEMENT

GPC's last dismantlement study was filed on May 27, 2005, and an amended study was submitted on October 9, 2006; the Commission approved an annual accrual of \$5,239,243 based on the latter study. In the 2009 study, GPC has proposed an annual dismantlement accrual of \$9,801,731. This is an increase from the last study by \$4,562,488. At this time, staff is unable to propose a dismantlement accrual, pending receipt and review of GPC's responses to this staff report.

- 1) In GPC's current Dismantling Study, Volume 1, page 2, entitled Revision Sheet, it states that Crist Units 1, 2, and 3 were dismantled prior to 2009. However, in response to staff's First Data Request, Item No. 3, GPC states that partial dismantlement should be completed by year-end of 2009. Please reconcile these two statements.
- 2) GPC states that "recent" dismantlement is 3 years or less. However, partial dismantlement of Crist Units 1-3 has taken place since the company's last study. Were the costs associated with partial dismantlement charged to the dismantlement reserve? If no, please explain why not.
- 3) Please clarify the dates as to when dismantlement began and was completed for Plant Crist Units 1, 2, and 3.
- 4) In Volume 1, Section 2.0, page 5 of the Dismantlement study, Gulf shows an increase of \$90.8 million. \$74 million is associated with FGD for Plant Crist Units 4-7. Please indicate what comprises the remaining \$16.8 million.
- 5) In Volume 1, Section 4.2, page 15 of the Dismantlement study entitled Scholz, GPC states that some removal has taken place prior to dismantlement. Are the costs associated with this removal charged to the dismantlement reserve? If no, please explain why not.
- 6) In Volume 1, Section 7.6, page 26 of the Dismantlement study entitled Discussion of recoverable costs, GPC states preparation costs for ferrous scrap could cost \$61 to \$66 per gross ton. This is an increase of \$41 from the last filed study. Please justify the increase in preparation cost for ferrous scrap.
- 7) In Volume 1, Section 7.6, page 26 of the Dismantlement study, GPC states that the scrap value per gross ton of ferrous scrap has increased to \$128.21 since the last filed study, while non-ferrous scrap copper has increased by \$0.05 per pound. Please clarify why ferrous scrap has had a sufficient increase while non-ferrous scrap has not.
- 8) Has the methodology used in converting the current estimated dismantlement cost to future estimated dismantlement costs changed since the last study? If so, how has the methodology changed?

- 9) The pull down methodology in unit pricing is used by GPC. GPC explains that this method literally pulls down a structure. According to the company, this method is intended to remove scrap materials in a more cost-effective manner. For a site where this methodology could not be used, what alternative dismantling process would the company use?
- 10) Other than escalation rates and incorporating the change in the price of scrap, what are the main items that account for the increased costs in this updated study?
- 11) Please identify the main drivers for the increase/decrease in annual dismantlement expenses for each plant (base cost, inflation rates, scrap, etc.).
- 12) Please provide an itemized list of the increases/decreases in the annual accrual expenses by plant between the original Schedule 1 filed on May 27, 2009, and the annual accrual expenses as detailed on the updated Schedule 1 (Item 55, Page 2 of 18) with the updated January 2010 indices filed on February 11, 2010.
- 13) Please clarify all entities owning an interest in each generating unit and the percentage of ownership by each entity.
- 14) Please identify any material differences between the current study and the last filed study, including changes in methodology. If there are any material differences or methodology differences, please explain why such changes were made.
- 15) Please clarify if the projected date that each generating unit will cease operation is the same as the unit's retirement date. If not, please provide the dates at which all generating units will cease operation.
- 16) Please provide justification, supporting documentation, and all work papers for including materials at 40 percent of the labor cost for the calculation of scrap. In addition, please provide descriptions of the kinds of materials to which reference is being made.
- 17) Please clarify why Plant Daniel, Plant Scherer, and Plant Smith CT annual accrual costs decreased in the fossil dismantlement study.
- 18) In GPC's current Depreciation Study, Volume 1, section 9, entitled Fossil Dismantlement, page 1, the company states that actual dismantlement is expected to take three years. Eighty five percent of the total cost will occur in the first two years after each unit's retirement date and the remaining 15% will occur during the year after the retirement date of the last unit on the site. Please explain why GPC takes this approach as opposed to dismantling the entire plant after the retirement date. Does this differ from the last study? If so, briefly discuss how and why this approach is different.

V. TRANSMISSION, DISTRIBUTION, AND GENERAL ACCOUNTS

- 1) Please explain why Tab 8, Net Removal Costs, excluded pre-1981 data for the analyses.
- 2) Gulf's response to staff's First Data Request, Item No. 34, describes the increase in the removal man-hour rates for Account 369.1 (Overhead Services) as due to, in part, "increased labor and associated benefits, and transportation costs allocated as a percentage of labor charged." Is this true for all the transmission, distribution, and general accounts? Please explain. Also in this response Gulf refers to a recently added allocation for crew travel and headquarter time. Does this new allocation apply to all transmission, distribution, and general accounts? Please explain and include a detailed description of how this allocation was developed.
- 3) Gulf's response to staff's First Data Request, Item No. 27, states that removal costs for distribution poles (Account 364) are labor only. Is this true for all the mass property accounts? Are loading factors included in the cost of removal for any of these accounts? Please explain. If loading factors are used for some of the accounts, please explain what they are, why they are used, and how they are developed, by account.

A. *Transmission Plant*

Account 350.2, Easements

- 1) Although there were retirements in 2008, there was no Net Removal Cost page for this account in Tab 8 of Volume 1. Please explain why the analysis was omitted and the basis for Gulf's proposal of 0 percent net salvage.
- 2) What proportion of Gulf's easements is perpetual? Are perpetual easements Gulf's goals when it acquires easements? It seems reasonable that more perpetual easements result in a longer average service life. Staff believes that Gulf's proposed life 60 years is on the low side compared to recent Commission decisions.
- 3) There was a positive adjustment of \$1,868,821 to the account in 2008. Please explain what the adjustment represents and why it occurred.
- 4) There were negative additions recorded in 2005 (\$328,448) and 2006 (\$288,445). Please explain what the negative additions were and why they occurred.

Account 355.0, Poles and Fixtures

- 5) The Notes in Volume 2 state that the "observed data is well fitted by various curves, typically lower mode and between 35 and 40 years." Gulf concluded that an S0 curve with a 38-year ASL is a "good fit." Please explain why Gulf rejected an S0 curve with a 40-year ASL.

- 6) According to Gulf's response to Staff's First Data Request, Item No. 31, 68.2 percent of these poles are concrete, with the remainder wood. It seems reasonable to staff that with the majority of poles concrete, longer lives (i.e., longer than Gulf's proposed 38-year ASL) would be expected and reasonable. Please explain why a 38-year ASL is appropriate when the majority of poles are concrete.

Account 359.0, Roads and Trails

- 7) Although there were retirements in 2007 and 2008, there was no Net Removal Cost page for this account in Tab 8 of Volume 1. Please explain why the analysis was omitted and the basis for Gulf's proposal of 0 percent net salvage.
- 8) Gulf's proposed ASL is 50 years. Staff believes that Gulf's proposed ASL is on the low side compared to the industry. Please address why a 50-year ASL is appropriate even though it is relatively low compared to recent Commission decisions.

B. Distribution Plant

General Questions on SPR (Volume 2)

- 1) What "Index" is being used? How should the results of the Index be evaluated?
- 2) Please explain why Ivan-adjusted data is displayed only for the SPR accounts. Was Ivan-adjusted data used for the actuarial method accounts?
- 3) Why wasn't Ivan-adjusted data used in the 30-year and five-year bands?
- 4) When Ivan-adjusted data is shown, was that used instead of the non-adjusted data? Please explain.
- 5) Please explain and describe the "retirements method" and explain what is meant by the phrase "[it] was given due consideration in the life analysis."

Account 361.0, Structures and Improvements

- 6) Notes from Volume 2 state that "representative curve/life fits to the data are middle modes with lives from high 40's to approximately 55 years." Please explain why Gulf is proposing an increase in the ASL from 45 to 48 years instead of from, for example, 45 to 50 or 55 years.

Account 364, Poles

- 7) Please explain and describe how the median indicated life of 30-35 years was calculated.

Account 365, Overhead Conductors

- 8) According to Plant Investment Activity (Volume 1, Tab 10), between 2005 and 2008, there were transfers from Account 365 to Accounts 367 (Underground Conductors). Please explain why the transfers occurred and describe the corresponding reserve transfers.
- 9) Notes from Volume 2 state that life indications run from 29 to 40 years while the curves' median life indications run from 32 to 36 years. Please explain and describe how those ranges were calculated.

Account 367, Underground Conductors

- 10) Notes from Volume 2 state that the median life indications are 31-36 years. Please explain and describe how those numbers were calculated.

Account 368, Line Transformers

- 11) Notes from Volume 2 state that the range of median life indications is 27 to 32 years. Please explain and describe how those numbers were calculated.

Account 369.1, Overhead Services

- 12) Notes from Volume 2 state that the range of the median life indications is 32 to 36 years. Please explain and describe how those numbers were calculated.

Account 369.2, Underground Services

- 13) Notes from Volume 2 state that the median curve life ranges from 35 to 41 years. Please explain and describe how those numbers were calculated.

Account 369.3, House Power Panels

- 14) Although there were retirements in 2005-2008 and budget 2009, there was no Net Removal Cost page for this account in Tab 8 of Volume 1. Please explain why the analysis was omitted and the basis for Gulf's proposal of 0 percent net salvage. Does Gulf expect to incur any cost of removal or realize gross salvage for this account?
- 15) Notes from Volume 2 state that this is a dying account with no additions. Why is this a dying account?
- 16) Gulf is recommending an average service life of 27 years, with a remaining life of approximately five years. What are Gulf's plans with regard to the remaining investment? Does Gulf expect the remaining plant to be in service for five more years? Would a four-year capital recovery schedule be a reasonable approach for this plant? Why or why not?
- 17) Does Gulf anticipate replacing these panels with any other equipment? If yes, with what equipment in what account? If no, why not?

Account 370.0, Meters

- 18) Notes from Volume 2 state that the range of the median life indications is 26 to 35 years, with a median life of 30 years. Please explain and describe how those numbers were calculated.
- 19) According to its response to staff's First Data Request, Item No 23, Gulf states that it plans to implement AMI across its territory in the next five years. Please explain and describe the planned implementation.
- 20) Gulf also states in its response to Item No. 23, that AMI meters will allow it to better control the cost associated with reading meters and will add features to the distribution system for future customer enhancements and improvements. Please explain how AMI meters will allow Gulf to better control meter reading costs. Also, explain what features AMI meters will add to the distribution system and how these features will provide future customer enhancements and improvements.

C. General Plant

Account 392.3, Heavy Trucks

- 1) Notes from Volume 2 state that the ASL is 11, "an increase of one year from the prior study." However, the current ASL is 11 years. Given that the notes also state that representative, lives are from 10 to 12 years, is Gulf proposing a 12-year ASL? Please explain your reasoning. Staff believes a 12-year ASL is reasonable.

Account 396, Power Operated Equipment

- 2) Notes from Volume 2 state that the historical data indicate lives of 16-17 years. Gulf's proposal is to keep the 15-year ASL. Please explain the assertion that "[c]onsidering the data, no change in the life is indicated." Why is Gulf proposing to retain the 15-year ASL? Staff believes that a slightly longer ASL is reasonable.

Amortizations

- 3) Please refer to Tab 7, Parameters, page 20, General Plant Amortization. Please explain how the amortizations are calculated, e.g., are additions in a specific year all amortized according to the specified length of the amortization?
- 4) Please refer to Tab 7, Parameters, page 20, General Plant Amortization. Account 397.0, Communication Equipment is shown with a seven-year amortization; however, the Commission's published List of Retirement Units (available at <http://www.floridapsc.com/publications/pdf/electricgas/retirementunits.pdf>), page 103, provides for a five-year amortization. Is the seven-year amortization a typographical error or is a seven-year amortization Gulf's proposal? Please explain your answer.

State of Florida



Public Service Commission

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-M-E-M-O-R-A-N-D-U-M-

DATE: March 25, 2011
TO: Division of Economic Regulation
FROM: Ann Cole, Commission Clerk, Office of Commission Clerk *ac*
RE: Data Request CD, Document Number 03784-10

Attached please find one CD, labeled Gulf Power Company, Docket 090319-EI, Responses to Staff's First Data Request, which is being forwarded to the Division of Economic Regulation for further disposition.

If you have any questions regarding this transmittal, please feel free to contact me.

Thank you.