

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition Of Gulf Power)
Company For A Rate Increase)
_____)

Docket No. 891345-EI
Submitted December 5, 1989

APPLICATION OF GULF POWER COMPANY
FOR APPROVAL OF
MINIMUM FILING REQUIREMENT SCHEDULES

Gulf Power Company ("Gulf Power", "Gulf", or "the Company"), by and through its undersigned counsel, hereby requests that this Commission, by and through its designated Prehearing officer, approve certain Minimum Filing Requirement (MFRs) Schedules. In support hereof, the Company states as follows:

1. In recent rate case proceedings, the Commission has consistently used an MFR format which has been materially modified from the format expressed in Rule 25-6.043, Florida Administrative Code.

2. The Commission Staff has verbally approved the currently proposed MFR schedules set forth in Docket No. 891267-EU for use in Gulf's filing.

3. Attachment A is an index of the proposed MFR schedules utilized in Docket No. 891267-EU. The index also indicates each of the schedules for which a waiver or modification is sought. Attachment B contains an explanation for each requested waiver or modification.

4. To the extent necessary to obtain approval of the MFRs identified in attachment A as waived or modified in accordance with attachment B, the Company also seeks a formal waiver of Rule 25-6.043, Florida Administrative Code.

WHEREFORE, the Company requests that the Commission:

(1) Approve the use of the MFR schedules identified in

DOCUMENT NUMBER-DATE

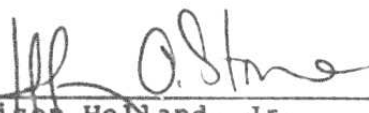
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FPSC-RECORDS/REPORTING

Attachment A, as waived or modified in accordance with attachment B;

(2) Grant a waiver of Rule 25-6.043, Florida Administrative Code.

Respectfully submitted this 5th day of December, 1989.



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A. EXECUTIVE SUMMARY SCHEDULES

- A-1a FULL REVENUE REQUIREMENTS INCREASE REQUESTED
- A-1b INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED
- A-2 SUMMARY OF RATE CASE
- A-3 REASONS FOR REQUESTED RATE INCREASE
- A-4a FULL REVENUE REQUIREMENTS BILL COMPARISON -
TYPICAL MONTHLY BILLS
- A-4b INTERIM REVENUE REQUIREMENTS BILL COMPARISON -
TYPICAL MONTHLY BILLS
- A-5 SUMMARY OF TARIFFS
- A-6 REVENUE FROM SALE OF ELECTRICITY BY RATE
SCHEDULE
- A-7 STATISTICAL INFORMATION
- A-8 FIVE YEAR ANALYSIS-CHANGE IN COST
- A-9 SUMMARY OF JURISDICTIONAL RATE BASE
- A-10 SUMMARY OF JURISDICTIONAL NET OPERATING INCOME
- A-11 SUMMARY OF ADJUSTMENTS NOT MADE
- A-12a SUMMARY OF JURISDICTIONAL CAPITAL STRUCTURE
- A-12b SUMMARY OF JURISDICTIONAL CAPITAL COST RATES
- A-12c SUMMARY OF FINANCIAL INTEGRITY INDICATORS
- A-13 AFFILIATED COMPANY RELATIONSHIPS
- A-14 FINANCIAL AND STATISTICAL REPORT

MODIFY

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B. RATE BASE SCHEDULES

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B-2a	BALANCE SHEET-JURISDICTIONAL ASSETS CALCULATION	
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B-4	RATE BASE ADJUSTMENTS	
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B-7	JURISDICTIONAL SEPARATION FACTORS-RATE BASE	
B-8a	PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT	
B-8b	DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT	
B-9a	MONTHLY PLANT BALANCES TEST YEAR-13 MONTHS	
B-9b	MONTHLY RESERVE BALANCES TEST YEAR-13 MONTHS	
B-10	CAPITAL ADDITIONS AND RETIREMENTS	
B-11	CAPITAL ADDITIONS AND RETIREMENTS-PROPERTY MERGED OR ACQUIRED FROM OTHER COMPANIES	
B-12a	PROPERTY HELD FOR FUTURE USE-13 MONTH AVERAGE	
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B-13a	CONSTRUCTION WORK IN PROGRESS-13 MONTH AVERAGE BALANCE	
B-13b	CONSTRUCTION WORK IN PROGRESS-OTHER DETAILS	
B-13c	CONSTRUCTION WORK IN PROGRESS-AFUDC	MODIFY
B-14	WORKING CAPITAL-13 MONTH AVERAGE	
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B-20	PLANT MATERIALS AND OPERATING SUPPLIES	
B-21	OTHER DEFERRED CREDITS	
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B-23	INVESTMENT TAX CREDITS-ANNUAL ANALYSIS	
B-24a	TOTAL ACCUMULATED DEFERRED INCOME TAXES	
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B-27	DETAIL OF CHANGES IN RATE BASE	
B-28a	LEASING ARRANGEMENTS	
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C-4	COMMISSION NET OPERATING INCOME ADJUSTMENTS	
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C-6	OUT OF PERIOD ADJUSTMENTS TO REVENUES AND EXPENSES	
C-7	EXTRAORDINARY REVENUES AND EXPENSES	
C-8	REPORT OF OPERATION COMPARED TO FORECAST-REVENUES AND EXPENSES	
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C-12	BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES	
C-13	MONTHLY FUEL REVENUES AND EXPENSES	
C-14	MONTHLY FUEL EXPENSES	
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C-16	CONSERVATION GOALS AND PROGRESS	WAIVER
C-17	CONSERVATION REVENUES AND EXPENSES	
C-18	CONSERVATION REVENUES AND EXPENSES	
C-19	OPERATION AND MAINTENANCE EXPENSES-TEST YEAR	MODIFY
C-20	OPERATION AND MAINTENANCE EXPENSES-PRIOR YEAR	MODIFY
C-21	DETAIL OF CHANGES IN EXPENSES	
C-22	MAINTENANCE ON CUSTOMER FACILITIES, INSTALLATIONS ON CUSTOMER PREMISES AND LEASED PROPERTY ON CUSTOMER PREMISES	
C-23	DETAIL OF RATE CASE EXPENSES FOR OUTSIDE CONSULTANTS	
C-24	TOTAL RATE CASE EXPENSES AND COMPARISONS	
C-25	UNCOLLECTIBLE ACCOUNTS	
C-26	ADVERTISING EXPENSES	
C-27	INDUSTRY ASSOCIATION DUES	
C-28	ACCUMULATED PROVISION ACCOUNTS-228.1, 228.2 AND 228.4	
C-29	LOBBYING AND OTHER POLITICAL EXPENSES	
C-30	CIVIC AND CHARITABLE CONTRIBUTIONS	
C-31	ADMINISTRATIVE EXPENSES	
C-32	MISCELLANEOUS GENERAL EXPENSES	
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C. NET OPERATING INCOME SCHEDULES

C-38b	REVENUE TAXES	
C-39	STATE DEFERRED INCOME TAXES	MODIFY
C-40	FEDERAL DEFERRED INCOME TAXES	MODIFY
C-41	STATE AND FEDERAL INCOME TAXES	MODIFY
C-42	DEFERRED TAX ADJUSTMENT	
C-43	RECONCILIATION OF TAX EXPENSE	MODIFY
C-44	INTEREST IN TAX EXPENSE CALCULATION	
C-45	CONSOLIDATED RETURN	
C-46	INCOME TAX RETURNS	
C-47	PARENT(S) DEBT INFORMATION	
C-48	RECONCILIATION OF TOTAL INCOME TAX PROVISION	
C-49	MISCELLANEOUS TAX INFORMATION	
C-50	RE-ACQUIRED BONDS	
C-51	GAINS AND LOSSES ON DISPOSITION OF PLANT AND PROPERTY	

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C-52	NON-FUEL OPERATION AND MAINTENANCE EXPENSE COMPARED TO CPI	
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C-54	O & M ADJUSTMENTS BY FUNCTION	
C-55	BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	
C-56	O & M COMPOUND MULTIPLIER CALCULATION	
C-57	O & M BENCHMARK VARIANCE BY FUNCTION	
C-58	REVENUE EXPANSION FACTOR	
C-59	ATTRITION ALLOWANCE	WAIVER
C-60	TRANSACTIONS WITH AFFILIATED COMPANIES	
C-61	PERFORMANCE INDICIES	
C-62	NON-UTILITY OPERATIONS UTILIZING UTILITY ASSETS	
C-63	STATEMENT OF CASH FLOWS	
C-64	EARNINGS TEST	
C-65	OUTSIDE PROFESSIONAL SERVICES	MODIFY
C-66	PENSION COST	

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D. RATE OF RETURN SCHEDULES

- D-1 COST OF CAPITAL-13 MONTH AVERAGE
 - D-2 COST OF CAPITAL-10 YEAR HISTORY
 - D-3a SHORT-TERM DEBT
 - D-3b SHORT-TERM FINANCING POLICY
 - D-4a LONG-TERM DEBT OUTSTANDING
 - D-4b DEBT OUTSTANDING - CALL PROVISIONS AND SPECIAL RESTRICTIONS
 - D-5 COMMON STOCK ISSUES-ANNUAL DATA
 - D-6 REPORTS OF OPERATIONS COMPARED TO FORECAST-COST OF CAPITAL
 - D-7 PREFERRED STOCK
 - D-8 CUSTOMER DEPOSITS
 - D-9 COMMON STOCK DATA
 - D-10a FINANCING PLANS-STOCK AND BOND ISSUES
 - D-10b FINANCING PLANS-GENERAL ASSUMPTIONS
 - D-11a FINANCIAL INDICATORS-SUMMARY
 - D-11b FINANCIAL INDICATORS-CALCULATIONS OF INTEREST AND PREFERRED DIVIDEND COVERAGE RATIOS
 - D-11c FINANCIAL INDICATORS-CALCULATIONS AS A PERCENTAGE OF INCOME AVAILABLE FOR COMMON
 - D-11d FINANCIAL INDICATORS-CALCULATION OF THE PERCENTAGE OF CONSTRUCTION FUNDS GENERATED INTERNALLY
 - D-12a RECONCILIATION OF JURISDICTIONAL RATE BASE AND CAPITAL STRUCTURE
 - D-12b SCHEDULE OF PRO-RATA ADJUSTMENTS
- MODIFY

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E-1	COST OF SERVICE STUDIES	
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E-3a	COST OF SERVICE STUDY-RATES OF RETURN BY RATE SCHEDULE (PRESENT RATES)	
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E-6a	COST OF SERVICE STUDY-FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE	
E-6b	COST OF SERVICE STUDY-FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES	
E-7	SOURCE AND AMOUNT OF REVENUES-AT PRESENT AND PROPOSED RATES	
E-8a	COST OF SERVICE STUDY-UNIT COSTS, PRESENT RATES	
E-8b	COST OF SERVICE STUDY-UNIT COSTS, PROPOSED RATES	
E-9	DETAILED BREAKDOWN OF CUSTOMER UNIT COSTS	
E-10	DEVELOPMENT OF SERVICE CHARGES	
E-11	COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS	
E-12	COST OF SERVICE-LOAD DATA	
E-13	COST OF SERVICE STUDY-DEVELOPMENT OF ALLOCATION FACTORS	
E-14	DEVELOPMENT OF COINCIDENT AND NONCOINCIDENT DEMANDS FOR COST STUDY	
E-15	ADJUSTMENT TO TEST YEAR UNBILLED REVENUE	MODIFY
E-16a	REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE	MODIFY
E-16b	REVENUES BY RATE SCHEDULE-SERVICE CHARGES (ACCOUNT 451)	
E-16c	BASE REVENUE BY RATE SCHEDULE-CALCULATIONS	
E-16d	REVENUE BY RATE SCHEDULE-LIGHTING SCHEDULE CALCULATION	
E-17	PROPOSED TARIFF SHEETS AND SUPPORT FOR CHANGES	
E-18a	BILLING DETERMINANTS-NUMBER OF BILLS	MODIFY
E-18b	BILLING DETERMINANTS-KW DEMAND	MODIFY
E-18c	BILLING DETERMINANTS-MWH SALES	MODIFY
E-18d	PROJECTED BILLING DETERMINANTS-DERIVATION	MODIFY
E-19	CUSTOMERS BY VOLTAGE LEVEL	
E-20	LOAD RESEARCH	

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- E-21a CORRELATIONS BETWEEN CONTRIBUTIONS TO THE 12 MONTHLY SYSTEM PEAKS AND BILLING KW, KWH, MAXIMUM ON-PEAK DEMAND, AND ON-PEAK KWH FOR ALL DEMAND CLASSES
- E-21b CORRELATIONS BETWEEN CONTRIBUTIONS TO THE CLASS NONCOINCIDENT PEAK AND BILLING KW, KWH, MAXIMUM ON-PEAK DEMAND AND ON-PEAK KWH FOR ALL DEMAND CLASSES
- E-22 LOAD DURATION CURVES
- E-23 SYSTEM LOAD SHAPES
- E-24 MONTHLY RESERVE MARGINS AND RELIABILITY INDEXES
- E-25a DAYS WITHIN 10% OF MONTHLY PEAKS
- E-25b HOURS WITHIN 10% OF MONTHLY PEAKS
- E-26 MONTHLY PEAKS
- E-27a DEMAND AND ENERGY LOSSES
- E-27b ENERGY LOSSES
- E-27c DEMAND LOSSES
- E-28a INTERRUPTIBLE RATES POLICY
- E-28b CURTAILABLE RATES POLICY

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F. MISCELLANEOUS SCHEDULES

F-1	ANNUAL AND QUARTERLY REPORT TO SHAREHOLDERS	
F-2	FINANCIAL STATEMENTS-OPINIONS OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS	
F-3	SEC REPORTS	
F-4	FERC AUDIT	
F-5	COMPANY DIRECTORS	
F-6	OFFICERS OF AFFILIATED COMPANIES OR SUBSIDIARIES	
F-7	BUSINESS CONTRACTS WITH OFFICERS OR DIRECTORS	
F-8	NRC SAFETY CITATIONS	WAIVER
F-9	FORECASTING MODELS	
F-10	FORECASTING MODELS-SENSITIVITY OF OUTPUT TO CHANGES IN INPUT DATA	
F-11	FORECASTING MODELS-HISTORICAL DATA	
F-12	HEATING DEGREE DAYS	
F-13	COOLING DEGREE DAYS	
F-14	TEMPERATURE AT TIME OF MONTHLY PEAKS	
F-15	FORECASTING MODELS-CONSISTENCY OF DATA	
F-16	CONSERVATION ACTIONS	
F-17	ASSUMPTIONS	
F-18	NUCLEAR PLANTS-DECOMMISSIONS	WAIVER
F-19	NUCLEAR PLANTS-SPENT FUEL AND WASTE STORAGE	WAIVER
F-20	NUCLEAR PLANTS-STORAGE FACILITIES	WAIVER
F-21	PUBLIC NOTICE	

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G. INTERIM SCHEDULES

G-1	INTERIM REVENUE REQUIREMENTS INCREASE REQUESTED	
G-2	INTERIM ADJUSTED RATE BASE	
G-3	INTERIM RATE BASE ADJUSTMENTS	
G-4	INTERIM COMMISSION RATE BASE ADJUSTMENTS	
G-5	INTERIM COMPANY RATE BASE ADJUSTMENTS	
G-6	INTERIM JURISDICTIONAL SEPARATION FACTORS - RATE BASE	
G-7	INTERIM WORKING CAPITAL - 13 MONTH AVERAGE	
G-8	INTERIM NUCLEAR FUEL BALANCES	WAIVER
G-9a	INTERIM SYSTEM FUEL INVENTORY	
G-9b	INTERIM FUEL INVENTORY BY PLANT	
G-10	INTERIM CAPACITY FACTORS	
G-11	INTERIM ACCOUNTS PAYABLE - FUEL	
G-12	INTERIM TOTAL ACCUMULATED DEFERRED INCOME TAXES	
G-13	INTERIM ACCOUNTING POLICY CHANGES	
G-14	INTERIM ADJUSTED JURISDICTIONAL NET OPERATING INCOME	
G-15	INTERIM JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS	
G-16	INTERIM COMMISSION NET OPERATING INCOME ADJUSTMENTS	
G-17	INTERIM COMPANY NET OPERATING INCOME ADJUSTMENTS	
G-18	INTERIM JURISDICTIONAL SEPARATION FACTORS - NOI	
G-19	INTERIM OPERATING INCOME DETAIL	
G-20	INTERIM UNBILLED REVENUES	MODIFY
G-21	INTERIM FUEL REVENUES AND EXPENSES RECONCILIATION	
G-22	INTERIM CONSERVATION REVENUES AND EXPENSES	
G-23	INTERIM STATE DEFERRED INCOME TAXES	MODIFY
G-24	INTERIM FEDERAL DEFERRED INCOME TAXES	MODIFY
G-25	INTERIM STATE AND FEDERAL INCOME TAXES	MODIFY
G-26	INTERIM RECONCILIATION OF TAX EXPENSE	MODIFY
G-27	INTERIM INTEREST IN TAX EXPENSE CALCULATION	
G-28	INTERIM PARENT(S) DEBT INFORMATION	
G-29	INTERIM RECONCILIATION OF TOTAL INCOME TAX PROVISION	
G-30	INTERIM MISCELLANEOUS TAX INFORMATION	
G-31	INTERIM GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY	
G-32	INTERIM O & M BENCHMARK COMPARISON BY FUNCTION	
G-33	INTERIM O & M ADJUSTMENTS BY FUNCTION	
G-34	INTERIM BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	
G-35	INTERIM O & M COMPOUND MULTIPLIER CALCULATION	
G-36	INTERIM PENSION COST	MODIFY
G-37	INTERIM REVENUE EXPANSION FACTOR	
G-38	INTERIM COST OF CAPITAL - 13 MONTH AVERAGE	
G-39	INTERIM SHORT-TERM DEBT	

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G. INTERIM SCHEDULES

- G-40 INTERIM LONG-TERM DEBT OUTSTANDING
 - G-41 INTERIM PREFERRED STOCK
 - G-42 INTERIM CUSTOMER DEPOSITS
 - G-43 INTERIM RECONCILIATION OF JURISDICTIONAL RATE
BASE AND CAPITAL STRUCTURE
 - G-44 INTERIM ATTRITION ALLOWANCE
 - G-45 INTERIM - REVENUE FROM SALE OF ELECTRICITY BY
RATE SCHEDULE
 - G-46 INTERIM - REVENUES FROM SERVICE CHARGES
(ACCOUNT 451)
 - G-47 INTERIM - BASE REVENUE BY RATE SCHEDULE
CALCULATIONS
 - G-48 INTERIM - REVENUE BY LIGHTING SCHEDULE
CALCULATION
- WAIVER

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EXPLANATION OF REQUEST FOR WAIVER (ADDITIONS OR DELETIONS)

B-16	NUCLEAR FUEL BALANCES	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
C-16	CONSERVATION GOALS AND PROGRESS	RULE 25-17.002 HAS BEEN REPEALED AND DOCKET NO. 820517 HAS BEEN CLOSED. THE GOALS EXPRESSED IN RULE 25-17.001 HAVE BEEN ADOPTED BY THE COMMISSION AS THOSE REQUIRED BY SECTION 366.82(2), FLORIDA STATUTES. GULF, AS WELL AS OTHER UTILITIES IN THE STATE, WILL SUBMIT NEW OR AND/OR REVISED PLANS AND PROGRAMS UNDER DOCKET NO. 890737-PU.
C-59	ATTRITION ALLOWANCE	NOT APPLICABLE.
F-8	NRC SAFETY CITATIONS	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
F-18	NUCLEAR PLANTS-DECOMMISSIONS	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
F-19	NUCLEAR PLANTS-SPENT FUEL AND WASTE STORAGE	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
F-20	NUCLEAR PLANTS-STORAGE FACILITIES	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
G-8	INTERIM NUCLEAR FUEL BALANCES	NOT APPLICABLE. GULF DOES NOT HAVE NUCLEAR PLANTS.
G-44	INTERIM ATTRITION ALLOWANCE	NOT APPLICABLE.

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EXPLANATION OF REQUEST FOR MODIFICATION

A-6	REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE	MODIFIED TO DELETE THE REQUIREMENT OF SHOWING TRANSFERS FROM ONE RATE SCHEDULE TO ANOTHER ON THIS FORM. COLUMNS 1 AND 6 CAN BE SHOWN WITH TRANSFERS, BUT THE INFORMATION FOR THE OTHER COLUMNS IS NOT AVAILABLE.
B-13c	CONSTRUCTION WORK IN PROGRESS-AFUDC	GULF DOES NOT CALCULATE AFUDC IN THIS MANNER.
C-11	UNBILLED REVENUES	UNBILLED REVENUES ARE NOT PROJECTED BY MONTH AT THE RATE CLASS LEVEL. CUSTOMER CLASS DETAIL, WHICH HAS BEEN SUFFICIENT IN PREVIOUS RATE PROCEEDINGS, WILL BE PROVIDED.
C-19	OPERATION AND MAINTENANCE EXPENSES-TEST YEAR	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING. ANNUAL O & M EXPENSES, WHICH HAVE BEEN SUFFICIENT IN PREVIOUS RATE PROCEEDINGS, WILL BE PROVIDED.
C-20	OPERATION AND MAINTENANCE EXPENSES-PRIOR YEAR	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING. ANNUAL O & M EXPENSES, WHICH HAVE BEEN SUFFICIENT IN PREVIOUS RATE PROCEEDINGS, WILL BE PROVIDED.
C-39	STATE DEFERRED INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.

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C-40	FEDERAL DEFERRED INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
C-41	STATE AND FEDERAL INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
C-43	RECONCILIATION OF TAX EXPENSE	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
C-65	OUTSIDE PROFESSIONAL SERVICES	THE HISTORICAL YEAR IS CALCULATED ON AN ACTUAL BASIS THROUGH AUGUST OF 1989 AND CAN BE UPDATED AS-AVAILABLE.
D-8	CUSTOMER DEPOSITS	MODIFIED TO COMBINE COLUMNS 3 AND 4 AND 7 AND 8 FOR GULF. THE COMPANY'S ACCOUNTING REPORTING SYSTEM DOES NOT SEPARATE THE DEPOSITS INTO 8% and 9% DEPOSITS.
E-15	ADJUSTMENT TO TEST YEAR UNBILLED REVENUE	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING. THIS CURRENT FORM IS NOT VALID FOR GULF POWER. THE UNBILLED ¢/KWH IS NOT THE SAME AS BILLED ¢/KWH. NOT ALL GULF CUSTOMERS HAVE UNBILLED REVENUE ASSOCIATED WITH THEM.

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- E-16a REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE
MODIFIED TO DELETE THE REQUIREMENT OF SHOWING TRANSFERS FROM ONE RATE SCHEDULE TO ANOTHER ON THIS FORM. COLUMNS 1 AND 6 CAN BE SHOWN WITH TRANSFERS, BUT THE INFORMATION FOR THE OTHER COLUMNS IS NOT AVAILABLE.
- E-18a BILLING DETERMINANTS
MODIFIED TO DELETE THE REQUIREMENT TO "FOOTNOTE AND DETAIL MIGRATION BETWEEN THE RATE CLASSES" FOR THE THREE YEARS PRIOR TO THE TEST YEAR. THIS INFORMATION IS NOT AVAILABLE ON GULF'S SYSTEM.
- E-18b BILLING DETERMINANTS
MODIFIED TO DELETE THE REQUIREMENT TO "FOOTNOTE AND DETAIL MIGRATION BETWEEN THE RATE CLASSES" FOR THE THREE YEARS PRIOR TO THE TEST YEAR AND TO DELETE THE REQUIREMENT TO "ALSO, PROVIDE BY RATE SCHEDULE (1) THE ACTUAL AND BILLED KW FOR THE THREE YEARS PRIOR TO THE TEST YEAR, (2) THE PERCENTAGE INCREASE FROM THE PRIOR YEAR TO THE TEST YEAR, AND (3) THE AVERAGE ANNUAL COMPOUND GROWTH RATE FOR THE THREE HISTORICAL YEARS." THIS INFORMATION IS NOT AVAILABLE ON GULF'S SYSTEM.

GULF POWER COMPANY
DOCKET NO. 891345-EI
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EXPLANATION OF REQUEST FOR MODIFICATION

E-18c	BILLING DETERMINANTS	MODIFIED TO DELETE THE REQUIREMENT TO "FOOTNOTE AND DETAIL MIGRATION BETWEEN THE RATE CLASSES" FOR THE THREE YEARS PRIOR TO THE TEST YEAR. THIS INFORMATION IS NOT AVAILABLE ON GULF'S SYSTEM.
E-18d	PROJECTED BILLING DETERMINANTS-DERIVATION	MODIFIED TO AIDE IN RECONCILIATION OF BILLING DETERMINANTS WITH THE 10 YEAR SITE PLAN. THE 10 YEAR SITE PLAN CONTAINING THE TEST YEAR WILL NOT BE FILED UNTIL APRIL, 1990.
G-20	INTERIM UNBILLED REVENUES	UNBILLED REVENUES ARE NOT CALCULATED MONTHLY BY RATE CLASS. CUSTOMER CLASS DETAIL IS AVAILABLE AS PROVIDED IN DOCKET NO. 881167-EI.
G-23	INTERIM STATE DEFERRED INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
G-24	INTERIM FEDERAL DEFERRED INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
G-25	INTERIM STATE AND FEDERAL INCOME TAXES	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.
G-26	INTERIM RECONCILIATION OF TAX EXPENSE	FORM MODIFIED TO CONFORM WITH DOCKET NO. 881167-EI FILING WITH CONCURRENCE BY STAFF.

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G-36 INTERIM PENSION COST

PENSION INFORMATION IS
AVAILABLE ON A CALENDAR
YEAR BASIS. WHEN THIS
INFORMATION IS AVAILABLE
IT WILL BE PROVIDED.