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ORIGINAL
FILE COPY

Jack L. Haskins
Manager of Rates and Regulatory Matters
and Assistant Secretary

the southern electric system

July 16, 1990

Mr. Steve Tribble, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee FL 32399-0870

Dear Mr. Tribble:

RE: Docket No. 891345-EI

Enclosed are an original and fifteen copies of Gulf Power
Company's Late Filed Exhibit No. 598 to be filed in the above
docket.

Sincerely,

Jack L. Haskins

lw

Enclosures

ACK 1
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T.B.

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

06334 JUL 17 1990

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition of Gulf Power Company)
for a Rate Increase)
_____)

Docket No. 891345-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished this 16th day of July, 1990 by U. S. Mail or hand delivery to the following:

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GULF POWER COMPANY
COMPANY FACILITY SPACE ANALYSIS

1984 - 1990

LATE FILED EXHIBIT #598

DOCKET NO. 891345—EI

ERNEST C. CONNER, JR.



DOCUMENT NUMBER DATE

06334 JUL 17 1990

FPSC-RECORDS/REPORTING

GULF POWER COMPANY

COMPANY FACILITY SPACE ANALYSIS

1984 - 1990

LATE FILED EXHIBIT #598

DOCUMENT NUMBER-DATE

06334 JUL 17 1990

FPSC-RECORDS/REPORTING

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FORWARD

The purpose of this late filed exhibit is to address the changes in Gulf Power Company facilities between 1984 and 1990. All facilities located at generating plants and substations have been excluded from this report as requested by the Commission. Facilities included as a part of this exhibit serve five basic functional areas of need for the Company. These needs are as follows:

1. Direct Customer Service Functions
2. Warehousing and Division Support
3. Corporate Office Function
4. Training
5. Non-Utility

In order to assist the Commission in analyzing the total growth in Company facilities, growth needs of each of the above individual functions are discussed in this exhibit.

Critical to any analysis of the data given in this report is an understanding of the historical perspective of both the 1984 and 1990 time periods involved. In 1984, Gulf Power Company's facilities were generally both in poor shape in terms of meeting the immediate Company needs and in fulfilling any growth requirements. The following problems existed in 1984:

1. The Corporate Office function alone had been found in a 1982 study to be 22,000 square feet deficient in terms of meeting immediate needs without consideration for any growth for the future.
2. The Company owned no training facilities to meet the need for 19,000 square feet of training space which had been identified in a 1983 study.
3. The Western Division Office function had been found in the same 1982 study to be 7,000 square feet deficient in terms of meeting immediate needs without consideration for any growth for the future.
4. In 1984, the General Warehouse function was in the midst of an audit which had been complicated by generally inadequate storage facilities:
 - a. Items stored out in the warehouse yard could not be adequately counted to reconcile audit problems.
 - b. The Warehouse served as the physical location for a multitude of functions not related to stores inventory greatly complicating control of ingress and egress from the site.

- c. Problems existed with deterioration of material and equipment stored on the yard exposed to the elements.

5. Division support functions such as the General Repair Shop, Automotive Rebuild, and Electric Operations functions were also operating in deficient facilities. The General Repair Shop had been built in the late 1940's in the General Warehouse complex and could not accommodate the volume of work generated by 40 years of customer growth, was not designed to support the newer testing and repair technologies of the 1980's, and by virtue of its location in the center of the warehouse complex served to complicate the security problems of the General Warehouse. The functions now located in the Electric Operations Center were also housed in the General Warehouse further impacting the Company in the same negative manner described for the Repair Shop. Absence of appropriate facilities required that automotive rebuild work to be performed by outside vendors. Later provision of a new Automotive Rebuild Center produced substantial overall savings to the Company and greatly improved turnaround time and quality on rebuild work.

6. Direct customer service facilities also grew after the 1984 period. The 1982 Corporate Office study had recognized that Gulf Power's space allocation for employee work stations was far below the space required for a productive work environment. The improvements in facilities represented by the growth shown for this functional area addressed this need to provide and maintain a productive work place. These improvements also addressed some of the same storage and security needs for the Divisions' warehouses as had been deemed necessary at the General Warehouse to resolve its problems.

To summarize the conditions in 1984, Gulf Power had identified many severe problems with its facilities, but had not had time to complete the solutions which would later be provided through adequate facilities. By 1990, conditions have vastly improved:

1. In 1987, completion of the new Corporate Office building resolved the serious space problems that had been existing for that function. In addition to solving the space deficiency identified in 1982 which had been further compounded by growth since 1982, the new building was planned to provide the Company with growth space to stop the perpetual cycle of space deficiencies. In addition to the workspace provided for employees today, the building is designed to accommodate growth to 522 employees by adding workstations in growth space provided in the various departments. This initial growth does not require any additional building investment. Eventual conversion of the third floor from use for support of building maintenance to use as office space extends the capacity of the building to approximately 800 employees which represents a viable life of approximately 30 years for the building before it would become

deficient in meeting the Company's needs. Even into the next century when the building is fully occupied for office use, the site can accommodate another building to extend indefinitely the life of the Bayfront site as the home of Gulf Power's Corporate Headquarters function. This permanent site approach with its three phases of growth contrasts very positively against the 1982 conditions of severe overcrowding which had prompted the need for the Corporate Office building.

2. Upon completion of the Corporate Office building in 1987, work was begun to renovate the old General Office building at 75 North Pace Boulevard converting it from a facility which had served Corporate level needs to one which would serve as the permanent home for the Western Division function including supporting direct customer business needs. Utilizing a similar approach to that taken in planning the Corporate Office, the Western Division office also finally has growth provided on each floor to avoid the disruptive cycle of temporary solutions to inadequate space. The Western Division office today has 118 employees. The capacity of the building is approximately 177 employees. This growth extends the life of the building as the permanent home of the Western Division Headquarters out through year 2010. Long range planning to provide this growth compares very favorably against the Western Division's 7,000 square foot headquarters deficiency with zero growth which had been identified in the 1982 study.

3. In 1990, the General Warehouse leads all company warehouses in inventory accuracy. This dramatic change from the problems that prompted the investigation in 1983 and 1984 is not mere happenstance. Substantial facility improvements were required to correct the General Warehouse problems. The function of the complex was redefined to make it solely a stores inventory warehouse supporting only the stores inventories and investment recovery activities of power transmission, power delivery, and appliance sales. This conversion allowed for the proper security and site access controls to achieve the positive results evident in 1990. However, this conversion in site concept required additional facilities. Furniture storage, electric operations shops, survey crew headquarters, the general repair shop function, and general departmental storage all had to be relocated from the warehouse complex to other facilities in order to accomplish the needed changes at the warehouse. Furniture storage is now on the third floor of the Corporate Office building where it will remain until growth in the office space needs for the Corporate Office function dictates that this space be "finished" and utilized as office space. Electric Operations shops have been relocated to the the new Electric Operations Center built on a portion of the land at the Pace Boulevard complex previously classified as Plant Held for Future Use. Survey crews are also headquartered in the Electric Operations Center. The General Repair Shop today shares a facility with the Company's Automotive Rebuild replacing the antiquated repair shop

originally built in the late 1940's. Finally, general departmental storage which previously was in the General Warehouse is now located on the third floor of the Corporate Office building. All of these changes have served to correct the serious problems which were found to exist at the General Warehouse in the 1984 time frame. Also, like most other company facilities, the General Warehouse in 1990 has a reasonable amount of space for future growth in needs to ensure that inventories can be adequately maintained to prevent reoccurrences of the 1984 period problems.

3. In 1990, with the noted exception of the Panama City Eastern Division Headquarters building, almost all division direct customer service facilities now meet the standards set in 1982 in order to ensure a productive work environment. Additional space was required in the various renovation projects to give professional employees an increase from work stations consisting of approximately 30 square feet in some cases to the present company standard of 75 square feet per employee. This shift from inadequate work space in 1984 to more productive work environments accounts for much of the growth in needed office space between 1984 and 1990. Additionally, like the Corporate Office and the Western Division office, the Company now provides reasonable space for the future in its Division buildings. The planned renovation of the Panama City facility will also provide that building with a productive work environment and reasonable space for future growth in needs at this location.

4. In 1990, training space is provided to meet the needs addressed in the 1983 training study. The study acknowledged that in 1983, Gulf had no dedicated training space available. It recommended that the Company construct a training center sized to approximately 19,000 square feet. Several locations were examined and a budget was established for the project. One recommendation of the study was that Gulf consider utilizing existing space if it was available in order to reduce the cost of the project. The Company elected to exercise that option and in 1990, training space of 19,100 square feet is provided in the Chase Street building (7,300 square feet) at the Pace Boulevard Complex; in the 75 North Pace Building (10,000 square feet) at the Pace Boulevard Complex; and finally in the Navy House (1,800 square feet) located at 621 South Navy Boulevard. Gulf's 1990 position of having the recommended training space of 19,100 square feet indicates a significant improvement over the 1984 position of having no dedicated owned training space.

In summary, Gulf Power Company has progressed from a 1984 position of severe space deficiencies for existing needs with no provision for future growth to a 1990 position of adequate and productive facilities with reasonable space for future growth provided. Any square foot per employee ratios developed from the data provided in this exhibit should be analyzed with these conditions in mind.

SQUARE FOOTAGE UTILIZATION SUMMARY

Purpose:

The purpose of this summary is to identify facility square footage changes between 1984 and 1990. As discussed in the forward to this exhibit, changes in square footage are analyzed by the functional utilization of the space.

Methodology:

This space utilization analysis addresses all company facilities outside of the substations and generating plants. All buildings which existed in either 1984 or 1990 are listed on both the 1984 pages and the 1990 pages. The dates listed by each facility are the dates that the Company began use of the structure. Consequently, the 1984 space analysis lists some buildings as having zero square footage if the date the Company began using the building was later than 1984. Likewise the 1990 analysis lists some buildings as having zero square footage if the Company is no longer using a facility that was in use in 1984. The intent of this approach is to allow analysis of the changes in square footage that are shown on pages 10 and 11.

To aid in geographic space analysis, facilities have been grouped by complex locations. For example, the Pace Boulevard Complex is listed first consisting of the 16 buildings which have been located at the site in 1984 and/or 1990. Beside each complex is listed the City in which the complex is located. In the case of Division groupings, the City is listed beside each building. Subtotals are included for for 1984, 1990, and the changes pages by complex. Totals are given for 1984, 1990, and the changes pages for all facilities.

Finally, the gross building area is assigned to the appropriate functions by building. The square footage listed for the various functions add to equal the gross square footage.

Definitions:

See definitions section of this exhibit for terminology definitions.

Notes:

1. The Washington, D. C. office is a leased facility. Gulf Power Company pays an allocated portion of the office costs, but the costs are not allocated on the basis of square footage. For the purposes of this exhibit, the square footage for this facility is therefore not indicated.

UTILIZATION OF BUILDING AREA

| 1984 Space Utilization in square footage | | 1984 | | | | | |
|--|-------------|------------------------------------|--|---|----------------------------------|----------|-----------------|
| | | Total Gross Building Area | Customer & Line Service Functions | Warehousing and Division Support | Corporate Office Functions | Training | Non- Utility |
| Location | | | | | | | |
| PACE BLVD COMPLEX All Pensacola | | | | | | | |
| 75 N Pace Blvd - 1957 | | 60,000 | 0 | 0 | 60,000 | 0 | 0 |
| Old Repair Shop - 1947 | | 6,097 | 0 | 6,097 | 0 | 0 | 0 |
| General Whse - 1947 | | 59,100 | 0 | 44,100 | 0 | 15,000 | 0 |
| Chase St Bldg - 1958 | | 20,571 | 15,688 | 0 | 0 | 4,883 | 0 |
| Credit Union - 1981 | | 1,520 | 0 | 0 | 0 | 1,520 | 0 |
| Employment Bldg - 1969 | | 1,180 | 0 | 0 | 1,180 | 0 | 0 |
| Joe Pace Bldg - 1982 | | 1,350 | 0 | 0 | 1,350 | 0 | 0 |
| Land House - 1984 | | 1,500 | 0 | 0 | 1,500 | 0 | 0 |
| Lemon House - 1984 | | 1,250 | 0 | 0 | 1,250 | 0 | 0 |
| Security Duplex - 1984 | | 1,800 | 0 | 0 | 1,800 | 0 | 0 |
| White House - 1984 | | 3,147 | 0 | 0 | 3,147 | 0 | 0 |
| Appliance Admin - 1947 | | 1,182 | 0 | 0 | 0 | 1,182 | 0 |
| Elec Operation - 1990 | | 0 | 0 | 0 | 0 | 0 | 0 |
| New Repair Shop - 1985 | | 0 | 0 | 0 | 0 | 0 | 0 |
| General Garage - 1985 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Drive Thru Teller - 1979 | | 450 | 450 | 0 | 0 | 0 | 0 |
| | | 159,147 | 16,138 | 50,197 | 70,227 | 0 | 22,585 |
| PINE FOREST COMPLEX All Pensacola | | | | | | | |
| Main Building - 1977 | | 32,128 | 27,128 | 5,000 | 0 | 0 | 0 |
| Garage - 1978 | | 6,000 | 0 | 6,000 | 0 | 0 | 0 |
| Meter Shop - 1989 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Minor Repair Bldg - 1986 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 38,128 | 27,128 | 11,000 | 0 | 0 | 0 |
| CORPORATE OFFICE BUILDING All Pensacola | | | | | | | |
| Office Space - 1987 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Specialty Areas- 1987 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Third Floor - 1987 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking Garage - 1987 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Room - 1987 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 0 | 0 | 0 | 0 | 0 | 0 |
| OTHER CORPORATE BLDGS All Pensacola | | | | | | | |
| Creosote Bldg - 1983 | | 5,370 | 0 | 0 | 5,370 | 0 | 0 |
| Faith Building - 1983 | | 7,050 | 0 | 0 | 7,050 | 0 | 0 |
| Mobile Office trailer - 1983 | | 980 | 0 | 0 | 980 | 0 | 0 |
| Navy House - 1988 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 13,400 | 0 | 0 | 13,400 | 0 | 0 |
| OTHER BLDGS: WESTERN DIV | | | | | | | |
| Eastgate Appl - 1984 | Pensacola | 4,440 | 0 | 0 | 0 | 0 | 4,440 |
| Tiger Point Appl - 1984 | Gulf Breeze | 0 | 0 | 0 | 0 | 0 | 0 |
| Gulf Breeze - 1985 | Gulf Breeze | 0 | 0 | 0 | 0 | 0 | 0 |
| Old Milton - 1965 | Milton | 9,800 | 3,380 | 4,500 | 0 | 0 | 1,920 |
| New Milton - 1986 | Milton | 0 | 0 | 0 | 0 | 0 | 0 |
| Century - 1975 | Century | 1,565 | 1,565 | 0 | 0 | 0 | 0 |
| | | 15,805 | 4,945 | 4,500 | 0 | 0 | 6,360 |

Continued On Next Page

UTILIZATION OF BUILDING AREA

| 1984 Space Utilization in square footage | | 1984 | | | | | | Other | |
|---|----------------------|------------------------------------|--|---|----------------------------------|----------|-----------------|----------|--|
| | | Total Gross Building Area | Customer & Line Service Functions | Warehousing and Division Support | Corporate Office Functions | Training | Non- Utility | | |
| Location | | | | | | | | | |
| CENTRAL DIVISION BLDGS | | | | | | | | | |
| Crestview - 1981 | Crestview | 13,554 | 8,088 | 2,240 | 0 | 0 | 3,226 | 0 | |
| DeFuniak Springs - 1981 | DeFuniak Springs | 4,986 | 3,052 | 1,217 | 0 | 0 | 717 | 0 | |
| Destin Line Serv - 1987 | Destin | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Mary Esther Appl - 1985 | Mary Esther | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Old Niceville - 1978 | Niceville | 3,000 | 1,772 | 0 | 0 | 0 | 1,228 | 0 | |
| New Niceville - 1985 | Niceville | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ft Walton Div - 1972 | Ft. Walton | 14,195 | 11,410 | 0 | 0 | 0 | 1,257 | 0 | |
| Ft Walton Line - 1974 | Ft. Walton | 15,360 | 4,480 | 6,805 | 0 | 0 | 4,075 | 0 | |
| Ft Walton Garage - 1986 | Ft. Walton | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Ft Wal Min Repair -1986 | Ft. Walton | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 51,095 | 28,802 | 10,262 | 0 | 0 | 10,503 | 0 | |
| EASTERN DIVISION BLDGS | | | | | | | | | |
| P C Div Office - 1982 | Panama City | 22,000 | 17,870 | 0 | 0 | 0 | 4,130 | 0 | |
| P C Line Service - 1982 | Panama City | 17,925 | 12,925 | 5,000 | 0 | 0 | 0 | 0 | |
| P C Minor Repair - 1985 | Panama City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| P C Garage - 1985 | Panama City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| P C Appliance - 1987 | Panama City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Beach Line Serv - 1986 | P C Beach | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Chipley - 1982 | Chipley | 10,402 | 4,342 | 3,970 | 0 | 0 | 2,090 | 0 | |
| Chipley House - 1988 | Chipley | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Graceville - 1982 | Graceville | 1,582 | 1,375 | 0 | 0 | 0 | 207 | 0 | |
| Bonifay - 1982 | Bonifay | 1,582 | 1,375 | 0 | 0 | 0 | 207 | 0 | |
| | | 53,491 | 37,887 | 8,970 | 0 | 0 | 6,634 | 0 | |
| OTHER SPACE | | | | | | | | | |
| Microcomputer - 1983 | Pensacola | 3,236 | 0 | 0 | 0 | 0 | 3,236 | 0 | |
| Vision Design - 1988 | Pensacola | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Caryville Sod - 1989 | Caryville | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Tallahassee - 1983 | Tallahassee | 1,680 | 0 | 0 | 0 | 0 | 1,680 | 0 | |
| Washington | Washington, DC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 4,916 | 0 | 0 | 0 | 0 | 4,916 | 0 | |
| GRAND TOTAL AREAS | Total Company | 335,982 | 114,900 | 84,929 | 83,627 | 0 | 50,998 | 0 | |

UTILIZATION OF BUILDING AREA

| 1990 Space Utilization in square footage | | 1990 | | | | | | |
|---|-------------|------------------------------------|--|---|----------------------------------|----------|-----------------|---------|
| | | Total Gross Building Area | Customer & Line Service Functions | Warehousing and Division Support | Corporate Office Functions | Training | Non- Utility | Other |
| Location | | | | | | | | |
| PACE BLVD COMPLEX | | All Pensacola | | | | | | |
| 75 N Pace Blvd - 1957 | | 60,000 | 46,050 | 0 | 0 | 10,000 | 3,950 | 0 |
| Old Repair Shop - 1947 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| General Whse - 1947 | | 83,220 | 0 | 59,295 | 0 | 0 | 23,925 | 0 |
| Chase St Bldg - 1958 | | 20,571 | 0 | 0 | 10,361 | 7,300 | 2,910 | 0 |
| Credit Union - 1981 | | 1,520 | 0 | 0 | 0 | 0 | 1,520 | 0 |
| Employment Bldg - 1969 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Joe Pace Bldg - 1982 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land House - 1984 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lemon House - 1984 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Security Duplex - 1984 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| White House - 1984 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Appliance Admin - 1947 | | 1,992 | 0 | 0 | 0 | 0 | 1,992 | 0 |
| Elec Operation - 1990 | | 10,000 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| New Repair Shop - 1985 | | 15,417 | 0 | 15,417 | 0 | 0 | 0 | 0 |
| General Garage - 1985 | | 7,384 | 0 | 7,384 | 0 | 0 | 0 | 0 |
| Drive Thru Teller - 1979 | | 450 | 450 | 0 | 0 | 0 | 0 | 0 |
| | | 200,554 | 46,500 | 92,096 | 10,361 | 17,300 | 34,297 | 0 |
| PINE FOREST COMPLEX | | All Pensacola | | | | | | |
| Main Building - 1977 | | 35,707 | 30,707 | 5,000 | 0 | 0 | 0 | 0 |
| Garage - 1978 | | 6,000 | 0 | 6,000 | 0 | 0 | 0 | 0 |
| Meter Shop - 1989 | | 9,600 | 0 | 9,600 | 0 | 0 | 0 | 0 |
| Minor Repair Bldg - 1986 | | 3,200 | 3,200 | 0 | 0 | 0 | 0 | 0 |
| | | 54,507 | 33,907 | 20,600 | 0 | 0 | 0 | 0 |
| CORPORATE OFFICE BUILDING | | All Pensacola | | | | | | |
| Office Space - 1987 | | 149,945 | 0 | 0 | 149,945 | 0 | 0 | 0 |
| Specialty Areas - 1987 | | 41,237 | 0 | 0 | 0 | 0 | 0 | 41,237 |
| Third Floor - 1987 | | 51,563 | 0 | 51,563 | 0 | 0 | 0 | 0 |
| Parking Garage - 1987 | | 57,057 | 0 | 0 | 0 | 0 | 0 | 57,057 |
| Equipment Room - 1987 | | 8,832 | 0 | 0 | 0 | 0 | 0 | 8,832 |
| (See Analysis on Page 20) | | 308,634 | 0 | 51,563 | 149,945 | 0 | 0 | 107,126 |
| OTHER CORPORATE BLDGS | | All Pensacola | | | | | | |
| Creosote Bldg - 1983 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Faith Building - 1983 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mobile Office trailer - 1983 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Navy House - 1988 | | 1,800 | 0 | 0 | 0 | 1,800 | 0 | 0 |
| | | 1,800 | 0 | 0 | 0 | 1,800 | 0 | 0 |
| OTHER BLDGS: WESTERN DIV | | | | | | | | |
| Eastgate Appl - 1984 | Pensacola | 4,440 | 895 | 0 | 0 | 0 | 3,545 | 0 |
| Tiger Point Appl - 1984 | Gulf Breeze | 3,120 | 922 | 0 | 0 | 0 | 2,198 | 0 |
| Gulf Breeze - 1985 | Gulf Breeze | 10,700 | 5,540 | 5,160 | 0 | 0 | 0 | 0 |
| Old Milton - 1965 | Milton | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New Milton - 1986 | Milton | 24,000 | 11,986 | 9,292 | 0 | 0 | 2,722 | 0 |
| Century - 1975 | Century | 1,565 | 1,565 | 0 | 0 | 0 | 0 | 0 |
| | | 43,825 | 20,908 | 14,452 | 0 | 0 | 8,465 | 0 |

Continued On Next Page

| 1990 Space Utilization in square footage | | UTILIZATION OF BUILDING AREA | | | | | | |
|---|----------------------|--|--|---|----------------------------------|---------------|-----------------|----------------|
| | | 1990 Total Gross Building Area | Customer & Line Service Functions | Warehousing and Division Support | Corporate Office Functions | Training | Non- Utility | Other |
| Location | | | | | | | | |
| CENTRAL DIVISION BLDGS | | | | | | | | |
| Crestview - 1981 | Crestview | 18,722 | 9,125 | 5,864 | 0 | 0 | 3,733 | 0 |
| DeFuniak Springs - 1981 | DeFuniak Springs | 4,986 | 3,052 | 1,217 | 0 | 0 | 717 | 0 |
| Destin Line Serv - 1987 | Destin | 10,640 | 5,260 | 5,380 | 0 | 0 | 0 | 0 |
| Mary Esther Appl - 1985 | Mary Esther | 3,706 | 0 | 0 | 0 | 0 | 3,706 | 0 |
| Old Niceville - 1978 | Niceville | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New Niceville - 1985 | Niceville | 7,249 | 4,717 | 1,160 | 0 | 0 | 1,372 | 0 |
| Ft Walton Div - 1972 | Ft. Walton | 14,195 | 11,410 | 0 | 0 | 0 | 2,785 | 0 |
| Ft Walton Line - 1974 | Ft. Walton | 28,800 | 8,960 | 13,602 | 0 | 0 | 6,238 | 0 |
| Ft Walton Garage - 1986 | Ft. Walton | 2,000 | 0 | 2,000 | 0 | 0 | 0 | 0 |
| Ft Wal Min Repair -1986 | Ft. Walton | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| | | 92,298 | 44,524 | 29,223 | 0 | 0 | 18,551 | 0 |
| EASTERN DIVISION BLDGS | | | | | | | | |
| P C Div Office - 1982 | Panama City | 22,000 | 17,870 | 0 | 0 | 0 | 4,130 | 0 |
| P C Line Service - 1982 | Panama City | 17,925 | 8,197 | 8,738 | 0 | 0 | 990 | 0 |
| P C Minor Repair - 1985 | Panama City | 2,000 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| P C Garage - 1985 | Panama City | 2,000 | 0 | 2,000 | 0 | 0 | 0 | 0 |
| P C Appliance - 1987 | Panama City | 2,300 | 0 | 0 | 0 | 0 | 2,300 | 0 |
| Beach Line Serv - 1986 | P C Beach | 10,300 | 5,140 | 5,160 | 0 | 0 | 0 | 0 |
| Chipley - 1982 | Chipley | 10,402 | 4,342 | 3,970 | 0 | 0 | 2,090 | 0 |
| Chipley House - 1988 | Chipley | 1,200 | 1,200 | 0 | 0 | 0 | 0 | 0 |
| Graceville - 1982 | Graceville | 1,582 | 1,375 | 0 | 0 | 0 | 207 | 0 |
| Bonifay - 1982 | Bonifay | 1,582 | 1,375 | 0 | 0 | 0 | 207 | 0 |
| | | 71,291 | 41,499 | 19,868 | 0 | 0 | 9,924 | 0 |
| OTHER SPACE | | | | | | | | |
| Microcomputer - 1983 | Pensacola | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vision Design - 1988 | Pensacola | 9,849 | 0 | 0 | 0 | 0 | 9,849 | 0 |
| Caryville Sod - 1989 | Caryville | 3,200 | 0 | 0 | 0 | 0 | 3,200 | 0 |
| Tallahassee - 1983 | Tallahassee | 1,680 | 0 | 0 | 0 | 0 | 1,680 | 0 |
| Washington (1) | Washington, DC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 14,729 | 0 | 0 | 0 | 0 | 14,729 | 0 |
| GRAND TOTAL AREAS | Total Company | 787,638 | 187,338 | 227,802 | 160,306 | 19,100 | 85,966 | 107,126 |

UTILIZATION OF BUILDING AREA

Changes in utilization from 1984 to 1990

| | | 84 - 90 | | | | | | |
|--|-------------|-----------------------------------|-----------------------------------|----------------------------------|----------------------------|----------------------|--------|---------|
| Location | | Total Gross Building Area Changes | Customer & Line Service Functions | Warehousing and Division Support | Corporate Office Functions | Training Non-Utility | Other | |
| PACE BLVD COMPLEX All Pensacola | | | | | | | | |
| 75 N Pace Blvd - 1957 | | 0 | 46,050 | 0 | -60,000 | 10,000 | 3,950 | 0 |
| Old Repair Shop - 1947 | | -6,097 | 0 | -6,097 | 0 | 0 | 0 | 0 |
| General Whse - 1947 | | 24,120 | 0 | 15,195 | 0 | 0 | 8,925 | 0 |
| Chase St Bldg - 1958 | | 0 | -15,688 | 0 | 10,361 | 7,300 | -1,973 | 0 |
| Credit Union - 1981 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employment Bldg - 1969 | | -1,180 | 0 | 0 | -1,180 | 0 | 0 | 0 |
| Joe Pace Bldg - 1982 | | -1,350 | 0 | 0 | -1,350 | 0 | 0 | 0 |
| Land House - 1984 | | -1,500 | 0 | 0 | -1,500 | 0 | 0 | 0 |
| Lemon House - 1984 | | -1,250 | 0 | 0 | -1,250 | 0 | 0 | 0 |
| Security Duplex - 1984 | | -1,800 | 0 | 0 | -1,800 | 0 | 0 | 0 |
| White House - 1984 | | -3,147 | 0 | 0 | -3,147 | 0 | 0 | 0 |
| Appliance Admin - 1947 | | 810 | 0 | 0 | 0 | 0 | 810 | 0 |
| Elec Operation - 1990 | | 10,000 | 0 | 10,000 | 0 | 0 | 0 | 0 |
| New Repair Shop - 1985 | | 15,417 | 0 | 15,417 | 0 | 0 | 0 | 0 |
| General Garage - 1985 | | 7,384 | 0 | 7,384 | 0 | 0 | 0 | 0 |
| Drive Thru Teller - 1979 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 41,407 | 30,362 | 41,899 | -59,866 | 17,300 | 11,712 | 0 |
| PINE FOREST COMPLEX All Pensacola | | | | | | | | |
| Main Building - 1977 | | 3,579 | 3,579 | 0 | 0 | 0 | 0 | 0 |
| Garage - 1978 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Meter Shop - 1989 | | 9,600 | 0 | 9,600 | 0 | 0 | 0 | 0 |
| Minor Repair Bldg - 1986 | | 3,200 | 3,200 | 0 | 0 | 0 | 0 | 0 |
| | | 16,379 | 6,779 | 9,600 | 0 | 0 | 0 | 0 |
| CORPORATE OFFICE BUILDING All Pensacola | | | | | | | | |
| Office Space - 1987 | | 149,945 | 0 | 0 | 149,945 | 0 | 0 | 0 |
| Specialty Areas- 1937 | | 41,237 | 0 | 0 | 0 | 0 | 0 | 41,237 |
| Third Floor - 1987 | | 51,563 | 0 | 51,563 | 0 | 0 | 0 | 0 |
| Parking Garage - 1987 | | 57,057 | 0 | 0 | 0 | 0 | 0 | 57,057 |
| Equipment Room - 1987 | | 8,832 | 0 | 0 | 0 | 0 | 0 | 8,832 |
| | | 308,634 | 0 | 51,563 | 149,945 | 0 | 0 | 107,126 |
| OTHER CORPORATE BLDGS All Pensacola | | | | | | | | |
| Creosote Bldg - 1983 | | -5,370 | 0 | 0 | -5,370 | 0 | 0 | 0 |
| Faith Building - 1983 | | -7,050 | 0 | 0 | -7,050 | 0 | 0 | 0 |
| Mobile Office trailer - 1983 | | -980 | 0 | 0 | -980 | 0 | 0 | 0 |
| Navy House - 1988 | | 1,800 | 0 | 0 | 0 | 1,800 | 0 | 0 |
| | | -11,600 | 0 | 0 | -13,400 | 1,800 | 0 | 0 |
| OTHER BLDGS: WESTERN DIV | | | | | | | | |
| Eastgate Appl - 1984 | Pensacola | 0 | 895 | 0 | 0 | 0 | -895 | 0 |
| Tiger Point Appl - 1984 | Gulf Breeze | 3,120 | 922 | 0 | 0 | 0 | 2,198 | 0 |
| Gulf Breeze - 1985 | Gulf Breeze | 10,700 | 5,540 | 5,160 | 0 | 0 | 0 | 0 |
| Old Milton - 1965 | Milton | -9,800 | -3,380 | -4,500 | 0 | 0 | -1,920 | 0 |
| New Milton - 1986 | Milton | 24,000 | 11,986 | 9,292 | 0 | 0 | 2,722 | 0 |
| Century - 1975 | Century | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 28,020 | 15,963 | 9,952 | 0 | 0 | 2,105 | 0 |

Continued on Next Page

INVESTMENT AND EMPLOYEE SUMMARY

Purpose:

The purpose of this summary is to identify facility investment and employee changes between 1984 and 1990. As discussed in the forward to this exhibit, numbers of employees are given by utility and non-utility for each building.

Methodology:

This investment and employee analysis addresses all company facilities outside of the substations and generating plants. All buildings which existed in either 1984 or 1990 are listed on both the 1984 pages and the 1990 pages. The dates listed by each facility are the dates that the Company began use of the structure. Consequently, the 1984 analysis lists some buildings as having zero employees if the date the Company began using the building was later than 1984. Likewise the 1990 analysis lists some buildings as having zero employees if the Company is no longer using a facility that was in use in 1984. Changes in investment between 1984 and 1990 also reflect this condition, and will include plant additions and/or deletions made between the two time periods. The intent of this approach is to allow analysis of the changes in investment and employee allocations that are shown on pages 17 and 18.

To aid in analysis, facilities have been grouped by complex locations. For example, the Pace Boulevard Complex is listed first consisting of the 16 buildings which have been located at the site in 1984 and/or 1990. Beside each complex is listed the City in which the complex is located. In the case of Division groupings, the City is listed beside each building. Subtotals are included for for 1984, 1990, and the changes pages by complex. Totals are given for 1984, 1990, and the changes pages for all facilities.

Definitions:

See definitions section of this exhibit for terminology definitions.

Notes:

1. The Credit Union shows zero employees in both 1984 and 1990. No Gulf Power employees work in this building.
2. Although the Navy House is in use in 1990, it has no employees assigned to the facility.
3. Drive-in investment included with Chase Street building.
4. Panama City Garage investment included with P.C. Minor Repair Building.

5. Panama City Line Service investment included with Panama City division building.

6. Appliance Administration investment included with General Warehouse.

7. Ft. Walton Minor Repair investment included with Ft. Walton Garage.

8. Chipley House investment included with Chipley building.

| 1984 Investment & Employees | 1984 Total * Investment in Dollars (Thousands) | 1984 Total Employees | 1984 Total Non Utility Employees | 1984 Total Utility Employees |
|--|--|----------------------------|--|---------------------------------------|
| * Includes FERC's 389 (Land) and 390 (Buildings) Less Depreciation | | | | |
| PACE BLVD COMPLEX | All Pensacola | | | |
| 75 N Pace Blvd - 1957 | 2,832 | 302 | 3.14 | 298.86 |
| Old Repair Shop - 1947 | 25 | 9 | 0.00 | 9.00 |
| General Whse - 1947 | 1,153 | 31 | 0.00 | 31.00 |
| Chase St Bldg - 1958 | 821 | 91 | 21.85 | 69.15 |
| Credit Union - 1981 (1) | 59 | 0 | 0.00 | 0.00 |
| Employment Bldg - 1969 | 46 | 4 | 0.00 | 4.00 |
| Joe Pace Bldg - 1982 | 4 | 5 | 0.00 | 5.00 |
| Land House - 1984 | 33 | 6 | 0.00 | 6.00 |
| Lemon House - 1984 | 39 | 5 | 0.00 | 5.00 |
| Security Duplex - 1984 | 45 | 8 | 0.00 | 8.00 |
| White House - 1984 | 74 | 8 | 0.00 | 8.00 |
| Appliance Admin - 1947 (6) | 0 | 5 | 5.00 | 0.00 |
| Elec Operation - 1990 | 0 | 0 | 0.00 | 0.00 |
| New Repair Shop - 1985 | 0 | 0 | 0.00 | 0.00 |
| General Garage - 1985 | 0 | 0 | 0.00 | 0.00 |
| Drive Thru Teller - 1979 (3) | 0 | 0 | 0.00 | 0.00 |
| | 5,131 | 474 | 29.99 | 444.01 |
| PINE FOREST COMPLEX | All Pensacola | | | |
| Main Building - 1977 | 2,022 | 198 | 0.00 | 198.00 |
| Garage - 1978 | 325 | 14 | 0.00 | 14.00 |
| Meter Shop - 1989 | 0 | 0 | 0.00 | 0.00 |
| Minor Repair Bldg - 1986 | 0 | 0 | 0.00 | 0.00 |
| | 2,347 | 212 | 0.00 | 212.00 |
| CORPORATE OFFICE BUILDING | All Pensacola | | | |
| Office Space - 1987 | 0 | 0 | 0.00 | 0.00 |
| Specialty Areas- 1987 | 0 | 0 | 0.00 | 0.00 |
| Third Floor - 1987 | 0 | 0 | 0.00 | 0.00 |
| Parking Garage - 1987 | 0 | 0 | 0.00 | 0.00 |
| Equipment Room - 1987 | 0 | 0 | 0.00 | 0.00 |
| | 0 | 0 | 0.00 | 0.00 |
| OTHER CORPORATE BLDGS | All Pensacola | | | |
| Creosote Bldg - 1983 | 10 | 16 | 0.00 | 16.00 |
| Faith Building - 1983 | 208 | 35 | 0.00 | 35.00 |
| Mobile Office trailer - 1983 | 10 | 4 | 0.00 | 4.00 |
| Navy House - 1988 (2) | 0 | 0 | 0.00 | 0.00 |
| | 228 | 55 | 0.00 | 55.00 |
| OTHER BLDGS: WESTERN DIV | | | | |
| Eastgate Appl - 1984 | Pensacola | 0 | 1 | 0.00 |
| Tiger Point Appl - 1984 | Gulf Breeze | 0 | 0 | 0.00 |
| Gulf Breeze - 1985 | Gulf Breeze | 12 | 0 | 0.00 |
| Old Milton - 1965 | Milton | 0 | 40 | 2.38 |
| New Milton - 1986 | Milton | 0 | 0 | 0.00 |
| Century - 1975 | Century | 0 | 3 | 0.00 |
| | | 12 | 44 | 3.38 |
| | | | | 40.62 |

Continued On Next Page

| 1984 Investment & Employees | 1984 Total * Investment in Dollars (Thousands) | 1984 Total Employees | 1984 Total Non Utility Employees | 1984 Total Utility Employees |
|-----------------------------|--|----------------------------|--|---------------------------------------|
| Location | | | | |

* Includes FERC's 389 (Land) and 390 (Buildings) Less Depreciation

CENTRAL DIVISION BLDGS

| | | | | | |
|-------------------------|------------------|-------|-----|-------|--------|
| Crestview - 1981 | Crestview | 478 | 21 | 0.10 | 20.90 |
| DeFuniak Springs - 1981 | DeFuniak Springs | 337 | 11 | 1.08 | 9.92 |
| Destin Line Serv - 1987 | Destin | 0 | 0 | 0.00 | 0.00 |
| Mary Esther Appl - 1985 | Mary Esther | 0 | 0 | 0.00 | 0.00 |
| Old Niceville - 1978 | Niceville | 0 | 14 | 1.16 | 12.84 |
| New Niceville - 1985 | Niceville | 127 | 0 | 0.00 | 0.00 |
| Ft Walton Div - 1972 | Ft. Walton | 754 | 46 | 5.87 | 40.13 |
| Ft Walton Line - 1972 | Ft. Walton | 500 | 60 | 2.73 | 57.27 |
| Ft Wlt Garage - 1986 | Ft. Walton | 0 | 0 | 0.00 | 0.00 |
| Ft W Min Repair-1986 | Ft. Walton | 0 | 0 | 0.00 | 0.00 |
| | | 2,196 | 152 | 10.94 | 141.06 |

EASTERN DIVISION BLDGS

| | | | | | |
|--------------------------|-------------|-------|-----|------|--------|
| P C Div Office - 1982 | Panama City | 3,329 | 69 | 6.33 | 62.67 |
| P C Line Serv - 1982 (5) | Panama City | 0 | 86 | 2.09 | 83.91 |
| P C Minor Repair - 1985 | Panama City | 0 | 0 | 0.00 | 0.00 |
| P C Garage - 1985 | Panama City | 0 | 0 | 0.00 | 0.00 |
| P C Appliance - 1987 | Panama City | 0 | 0 | 0.00 | 0.00 |
| Beach Line Serv - 1986 | P C Beach | 0 | 0 | 0.00 | 0.00 |
| Chipley - 1982 | Chipley | 940 | 20 | 1.28 | 18.72 |
| Chipley House - 1988(8) | Chipley | 0 | 0 | 0.00 | 0.00 |
| Graceville - 1982 | Graceville | 189 | 3 | 0.03 | 2.97 |
| Bonifay - 1982 | Bonifay | 198 | 2 | 0.03 | 1.97 |
| | | 4,656 | 180 | 9.76 | 170.24 |

OTHER SPACE

| | | | | | |
|----------------------|----------------|----|---|------|------|
| Microcomputer - 1983 | Pensacola | 0 | 6 | 6.00 | 0.00 |
| Vision Design - 1988 | Pensacola | 0 | 0 | 0.00 | 0.00 |
| Caryville Sod - 1989 | Caryville | 0 | 0 | 0.00 | 0.00 |
| Tallahassee - 1983 | Tallahassee | 73 | 2 | 0.00 | 2.00 |
| Washington | Washington, DC | 0 | 0 | 0.00 | 0.00 |
| | | 73 | 8 | 6.00 | 2.00 |

GRAND TOTAL AREAS

| | | | | |
|---------------|--------|-------|-------|----------|
| Total Company | 14,643 | 1,125 | 60.07 | 1,064.93 |
|---------------|--------|-------|-------|----------|

1984 Customers (12 Month Average): 239,956

| 1990 Investment & Employees | Location | 1990 Total * Investment in Dollars (Thousands) | 1990 Total Employees | 1990 Total Non Utility Employees | 1990 Total Utility Employees |
|--|-------------|--|----------------------------|--|---------------------------------------|
| * Includes Ferc's 389 (Land) and 390 (Buildings) Less Depreciation | | | | | |
| PAGE BLVD COMPLEX All Pensacola | | | | | |
| 75 N Pace Blvd - 1957 | | 3,088 | 118 | 10.00 | 108.00 |
| Old Repair Shop - 1947 | | 0 | 0 | 0.00 | 0.00 |
| General Whse - 1947 | | 1,573 | 13 | 0.00 | 13.00 |
| Chase St Bldg - 1958 | | 632 | 13 | 8.00 | 5.00 |
| Credit Union - 1981 (1) | | 59 | 0 | 0.00 | 0.00 |
| Employment Bldg - 1969 | | 0 | 0 | 0.00 | 0.00 |
| Joe Pace Bldg - 1982 | | 0 | 0 | 0.00 | 0.00 |
| Land House - 1984 | | 0 | 0 | 0.00 | 0.00 |
| Lemon House - 1984 | | 0 | 0 | 0.00 | 0.00 |
| Security Duplex - 1984 | | 0 | 0 | 0.00 | 0.00 |
| White House - 1984 | | 68 | 0 | 0.00 | 0.00 |
| Appliance Admin - 1947 | | 0 | 6 | 6.00 | 0.00 |
| Elec Operation - 1990 | | 574 | 4 | 0.00 | 4.00 |
| New Repair Shop - 1985 | | 1,550 | 11 | 0.00 | 11.00 |
| General Garage - 1985 | | 0 | 11 | 0.00 | 11.00 |
| Drive Thru Teller-1979(3) | | 0 | 0 | 0.00 | 0.00 |
| | | 7,564 | 176 | 24.00 | 152.00 |
| PINE FOREST COMPLEX All Pensacola | | | | | |
| Main Building - 1977 | | 2,188 | 146 | 0.00 | 146.00 |
| Garage - 1978 | | 257 | 7 | 0.00 | 7.00 |
| Meter Shop - 1989 | | 517 | 13 | 0.00 | 13.00 |
| Minor Repair Bldg - 1986 | | 190 | 12 | 0.00 | 12.00 |
| | | 3,152 | 178 | 0.00 | 178.00 |
| CORPORATE OFFICE BUILDING All Pensacola | | | | | |
| Office Space - 1987 | | 25,535 | 437 | 3.93 | 433.07 |
| Specialty Areas- 1987 | | 0 | 0 | 0.00 | 0.00 |
| Third Floor - 1987 | | 0 | 0 | 0.00 | 0.00 |
| Parking Garage - 1987 | | 0 | 0 | 0.00 | 0.00 |
| Equipment Room - 1987 | | 0 | 0 | 0.00 | 0.00 |
| | | 25,535 | 437 | 3.93 | 433.07 |
| OTHER CORPORATE BLDGS All Pensacola | | | | | |
| Creosote Bldg - 1983 | | 9 | 0 | 0.00 | 0.00 |
| Faith Building - 1983 | | 0 | 0 | 0.00 | 0.00 |
| Mobile Office trailer - 1983 | | 10 | 0 | 0.00 | 0.00 |
| Navy House - 1988 (2) | | 83 | 0 | 0.00 | 0.00 |
| | | 102 | 0 | 0.00 | 0.00 |
| OTHER BLDGS: WESTERN DIV | | | | | |
| Eastgate Appl - 1984 | Pensacola | 0 | 3 | 2.00 | 1.00 |
| Tiger Point Appl - 1984 | Gulf Breeze | 0 | 3 | 1.00 | 2.00 |
| Gulf Breeze - 1985 | Gulf Breeze | 697 | 12 | 0.00 | 12.00 |
| Old Milton - 1965 | Milton | 0 | 0 | 0.00 | 0.00 |
| New Milton - 1986 | Milton | 1,642 | 34 | 1.16 | 32.84 |
| Century - 1975 | Century | 0 | 3 | 0.00 | 3.00 |
| | | 2,339 | 55 | 4.16 | 50.84 |

Continued On Next Page

| 1990 Investment & Employees | Location | 1990 | 1990 | 1990 | 1990 |
|-----------------------------|----------|--|------|--------------------|------|
| | | Total * Investment in Dollars (Thousands) | | Total Employees | |

* Includes Ferc's 389 (Land) and 390 (Buildings) Less Depreciation

CENTRAL DIVISION BLDGS

| | | | | | |
|-------------------------|------------------|-------|----|------|-------|
| Crestview - 1981 | Crestview | 1,252 | 25 | 1.07 | 23.93 |
| DeFuniak Springs - 1981 | DeFuniak Springs | 342 | 12 | 1.09 | 10.91 |
| Destin Line Serv - 1987 | Destin | 852 | 12 | 0.00 | 12.00 |
| Mary Esther Appl - 1985 | Mary Esther | 0 | 1 | 1.00 | 0.00 |
| Old Niceville - 1978 | Niceville | 0 | 0 | 0.00 | 0.00 |
| New Niceville - 1985 | Niceville | 757 | 14 | 1.05 | 12.95 |
| Ft Walton Div - 1972 | Ft. Walton | 1,312 | 64 | 2.00 | 62.00 |
| Ft Walton Line - 1972 | Ft. Walton | 974 | 51 | 8.00 | 43.00 |
| Ft Walton Garage - 1986 | Ft. Walton | 183 | 2 | 0.00 | 2.00 |
| Ft W Min Repair-1986(7) | Ft. Walton | 0 | 6 | 0.00 | 6.00 |

5,672 187 14.21 172.79

EASTERN DIVISION BLDGS

| | | | | | |
|--------------------------|-------------|-------|----|------|-------|
| P C Div Office - 1982 | Panama City | 3,363 | 77 | 7.00 | 70.00 |
| PC Line Service-1982(5) | Panama City | 0 | 86 | 0.00 | 86.00 |
| P C Minor Repair - 1985 | Panama City | 250 | 8 | 0.00 | 8.00 |
| P C Garage - 1985 (4) | Panama City | 0 | 2 | 0.00 | 2.00 |
| P C Appliance - 1987 | Panama City | 0 | 2 | 2.00 | 0.00 |
| Beach Line Serv - 1986 | P C Beach | 828 | 14 | 0.00 | 14.00 |
| Chipley - 1982 | Chipley | 1,111 | 11 | 1.15 | 9.85 |
| Chipley House - 1988 (8) | Chipley | 0 | 11 | 0.00 | 11.00 |
| Graceville - 1982 | Graceville | 192 | 2 | 0.02 | 1.98 |
| Bonifay - 1982 | Bonifay | 202 | 2 | 0.02 | 1.98 |

5,946 215 10.19 204.81

OTHER SPACE

| | | | | | |
|----------------------|----------------|---|---|------|------|
| Microcomputer - 1983 | Pensacola | 0 | 0 | 0.00 | 0.00 |
| Vision Design - 1988 | Pensacola | 0 | 2 | 2.00 | 0.00 |
| Caryville Sod - 1989 | Caryville | 0 | 1 | 1.00 | 0.00 |
| Tallahassee - 1983 | Tallahassee | 0 | 1 | 0.00 | 1.00 |
| Washington | Washington, DC | 0 | 1 | 0.00 | 1.00 |

0 5 3.00 2.00

GRAND TOTAL AREAS Total Company 50,310 1,253 59.49 1,193.51

1990 Customers (1990 Budget): 290,092

| Investment & Employees Growth from 1984 to 1990 | Location | 1984 - 1990 | | 1984 - 1990 | |
|--|----------|--|-----------------------------------|--------------------------------------|--|
| | | Total * Investment in Dollars (Thousands) | 1984 - 1990 Total Employees | Total Non Utility Employees | 1984 - 1990 Total Utility Employees |

* Includes Ferc's 389 (Land) and 390 (Buildings) Less Depreciation

| | | | | | |
|----------------------------------|-------------|---------------|------|--------|---------|
| PAGE BLVD COMPLEX | | All Pensacola | | | |
| 75 N Pace Blvd - 1957 | | 256 | -184 | 6.86 | -190.86 |
| Old Repair Shop - 1947 | | -25 | -9 | 0.00 | -9.00 |
| General Whse - 1947 | | 440 | -18 | 0.00 | -18.00 |
| Chase St Bldg - 1958 | | -189 | -78 | -13.85 | -64.15 |
| Credit Union - 1981 | | 0 | 0 | 0.00 | 0.00 |
| Employment Bldg - 1969 | | -46 | -4 | 0.00 | -4.00 |
| Joe Pace Bldg - 1982 | | -4 | -5 | 0.00 | -5.00 |
| Land House - 1984 | | -33 | -6 | 0.00 | -6.00 |
| Lemon House - 1984 | | -39 | -5 | 0.00 | -5.00 |
| Security Duplex - 1984 | | -45 | -8 | 0.00 | -8.00 |
| White House - 1984 | | -6 | -8 | 0.00 | -8.00 |
| Appliance Admin - 1947 | | 0 | 1 | 1.00 | 0.00 |
| Elec Operation - 1990 | | 574 | 4 | 0.00 | 4.00 |
| New Repair Shop - 1985 | | 1,550 | 11 | 0.00 | 11.00 |
| General Garage - 1985 | | 0 | 11 | 0.00 | 11.00 |
| Drive Thru Teller - 1979 | | 0 | 0 | 0.00 | 0.00 |
| | | 2,433 | -298 | -5.99 | -292.01 |
| PINE FOREST COMPLEX | | All Pensacola | | | |
| Main Building - 1977 | | 166 | -52 | 0.00 | -52.00 |
| Garage - 1978 | | -68 | -7 | 0.00 | -7.00 |
| Meter Shop - 1989 | | 517 | 13 | 0.00 | 13.00 |
| Minor Repair Bldg - 1986 | | 190 | 12 | 0.00 | 12.00 |
| | | 805 | -34 | 0.00 | -34.00 |
| CORPORATE OFFICE BUILDING | | All Pensacola | | | |
| Office Space - 1987 | | 25,535 | 437 | 3.93 | 433.07 |
| Specialty Areas- 1987 | | 0 | 0 | 0.00 | 0.00 |
| Third Floor - 1987 | | 0 | 0 | 0.00 | 0.00 |
| Parking Garage - 1987 | | 0 | 0 | 0.00 | 0.00 |
| Equipment Room - 1987 | | 0 | 0 | 0.00 | 0.00 |
| | | 25,535 | 437 | 3.93 | 433.07 |
| OTHER CORPORATE BLDGS | | All Pensacola | | | |
| Creosote Bldg - 1983 | | -1 | -16 | 0.00 | -16.00 |
| Faith Building - 1983 | | -208 | -35 | 0.00 | -35.00 |
| Mobile Office trailer - 1983 | | 0 | -4 | 0.00 | -4.00 |
| Navy House - 1988 | | | | | |
| | | -209 | -55 | 0.00 | -55.00 |
| OTHER BLDGS: WESTERN DIV | | | | | |
| Eastgate Appl - 1984 | Pensacola | 0 | 2 | 1.00 | 1.00 |
| Tiger Point Appl - 1984 | Gulf Breeze | 0 | 3 | 1.00 | 2.00 |
| Gulf Breeze - 1985 | Gulf Breeze | 685 | 12 | 0.00 | 12.00 |
| Old Milton - 1965 | Milton | 0 | -40 | -2.38 | -37.62 |
| New Milton - 1986 | Milton | 1,642 | 34 | 1.16 | 32.84 |
| Century - 1975 | Century | 0 | 0 | 0.00 | 0.00 |
| | | 2,327 | 11 | 0.79 | 10.22 |

Continued On Next Page

| Investment & Employees Growth from 1984 to 1990 | Location | 1984 - 1990 | | 1984 - 1990 | |
|--|----------|--|-----------------------------------|--------------------------------------|--|
| | | Total * Investment in Dollars (Thousands) | 1984 - 1990 Total Employees | Total Non Utility Employees | 1984 - 1990 Total Utility Employees |

* Includes Ferc's 389 (Land) and 390 (Buildings) Less Depreciation

CENTRAL DIVISION BLDGS

| | | | | | |
|-------------------------|------------------|-------|-----|-------|--------|
| Crestview - 1981 | Crestview | 774 | 4 | 0.97 | 3.03 |
| DeFuniak Springs - 1981 | DeFuniak Springs | 5 | 1 | 0.01 | 0.99 |
| Destin Line Serv - 1987 | Destin | 852 | 12 | 0.00 | 12.00 |
| Mary Esther Appl - 1985 | Mary Esther | 0 | 1 | 1.00 | 0.00 |
| Old Niceville - 1978 | Niceville | 0 | -14 | -1.16 | -12.84 |
| New Niceville - 1985 | Niceville | 630 | 14 | 1.05 | 12.95 |
| Ft Walton Div - 1972 | Ft. Walton | 558 | 16 | -3.87 | 21.87 |
| Ft Walton Line - 1972 | Ft. Walton | 474 | -9 | 5.27 | -14.27 |
| Ft Walton Garage - 1986 | Ft. Walton | 183 | 2 | 0.00 | 2.00 |
| Ft Wal Min Repair -1986 | Ft. Walton | 0 | 6 | 0.00 | 6.00 |
| | | 3,476 | 35 | 3.27 | 31.73 |

EASTERN DIVISION BLDGS

| | | | | | |
|-------------------------|-------------|-------|----|-------|-------|
| P C Div Office - 1982 | Panama City | 34 | 8 | 0.67 | 7.33 |
| P C Line Service - 1982 | Panama City | 0 | 0 | -2.09 | 2.09 |
| P C Minor Repair - 1985 | Panama City | 250 | 8 | 0.00 | 8.00 |
| P C Garage - 1985 | Panama City | 0 | 2 | 0.00 | 2.00 |
| P C Appliance - 1987 | Panama City | 0 | 2 | 2.00 | 0.00 |
| Beach Line Serv - 1986 | P C Beach | 828 | 14 | 0.00 | 14.00 |
| Chipley - 1982 | Chipley | 171 | -9 | -0.13 | -8.67 |
| Chipley House - 1988 | Chipley | 0 | 11 | 0.00 | 11.00 |
| Graceville - 1982 | Graceville | 3 | -1 | -0.01 | -0.99 |
| Bonifay - 1982 | Bonifay | 4 | 0 | -0.01 | 0.01 |
| | | 1,290 | 35 | 0.43 | 34.57 |

OTHER SPACE

| | | | | | |
|----------------------|----------------|-----|----|-------|-------|
| Microcomputer - 1983 | Pensacola | 0 | -6 | -6.00 | 0.00 |
| Vision Design - 1988 | Pensacola | 0 | 2 | 2.00 | 0.00 |
| Caryville Sod - 1989 | Caryville | 0 | 1 | 1.00 | 0.00 |
| Tallahassee - 1983 | Tallahassee | -73 | -1 | 0.00 | -1.00 |
| Washington | Washington, DC | 0 | 1 | 0.00 | 1.00 |
| | | -73 | -3 | -3.00 | 0.00 |

INVESTMENT & EMPLOYEES GROWTH FROM 1984 - 1990

| | | | | | |
|---------------|---------------|--------|-------|-------|----------|
| Total Company | | 35,584 | 128 | -0.58 | 128.58 |
| 1984 TOTALS | Total Company | 14,643 | 1,125 | 60.07 | 1,064.93 |
| 1990 TOTALS | Total Company | 50,310 | 1,253 | 59.49 | 1,193.51 |

CORPORATE OFFICE GROWTH ANALYSIS

Space provided for the Corporate Office function follows the detailed analysis of the growth in all Company facilities as described in the forward to this exhibit. The purpose of this specific analysis is to illustrate the evolution of the Corporate Office from a condition of severe space deficiencies with no growth in 1984 to the provision in 1990 of reasonable space for a productive working environment that provides growth for future needs. Total space currently provided in the new Corporate Office Building is listed in the 1990 Space Utilization Analysis on Page 8.

Gulf Power Company commissioned a study of the Corporate Office function which found in 1982 that the space provided in the old General Office building located at 75 North Pace Boulevard was woefully inadequate. Work space per employee was found to be substantially below the national average for a productive work environment. The study indicated an immediate deficiency of office space with no provisions for growth. Additionally, specialty areas in the building which were originally sized to support growth through 1977, were certainly not adequate for 1982 and again provided no long term growth support. The chart on page 22 illustrates the identified deficiency as the difference between the office space that existed in 1982 and the recommended office space as identified in the 1982 study.

The Company commenced with its plan to construct a new Corporate Office building to solve both its immediate and future space problems. With the space crisis that was clearly evident in 1982, steps had to be taken to provide temporary relief until the new building could be completed. Although adequate temporary space could have been leased to meet this need, the Company recognized that it needed additional land to support the growth of the Western Division and the industrial functions located at the Pace Boulevard complex. Some of the land available to meet the Pace site's growth needs was of a low end residential nature. With cooperation from the City of Pensacola, the Company was allowed to utilize the residences as temporary office space. Company employees were asked to endure this marginal temporary work space between 1982 and the completion of the Corporate office in 1987. Even with the addition of this temporary space, continued employee growth further compounded the space problems. By 1984, as shown on the chart on page 22, space provided was still inadequate.

The ultimate reasonable answer to the office space problems was the new Corporate Office building. Seeking to ensure a productive working environment, the Company relied on the 1982 study recommendations and surveys of other companies to determine the space to be provided per employee. The building size was determined by the designers utilizing these national average work

space square footages as a guideline. A design capacity of 800 workstations was established with appropriate additions of circulation, support, core, and speciality areas. The program developed by the architects identified a need for 250,000 square feet of office space. A parking garage for Company vehicles was also included. The required equipment room on top of the building completed the 308,634 gross square footage of the building.

Today, in 1990, the building meets the immediate needs of Company employees and provides growth to support 522 employees on the existing finished floors through 1995. Conversion of the third floor, with only minor investment, from use as building maintenance and storage space will eventually extend the support capacity of the building to approximately 800 employees allowing the building to serve as the permanent home of the Corporate Office function through year 2010.

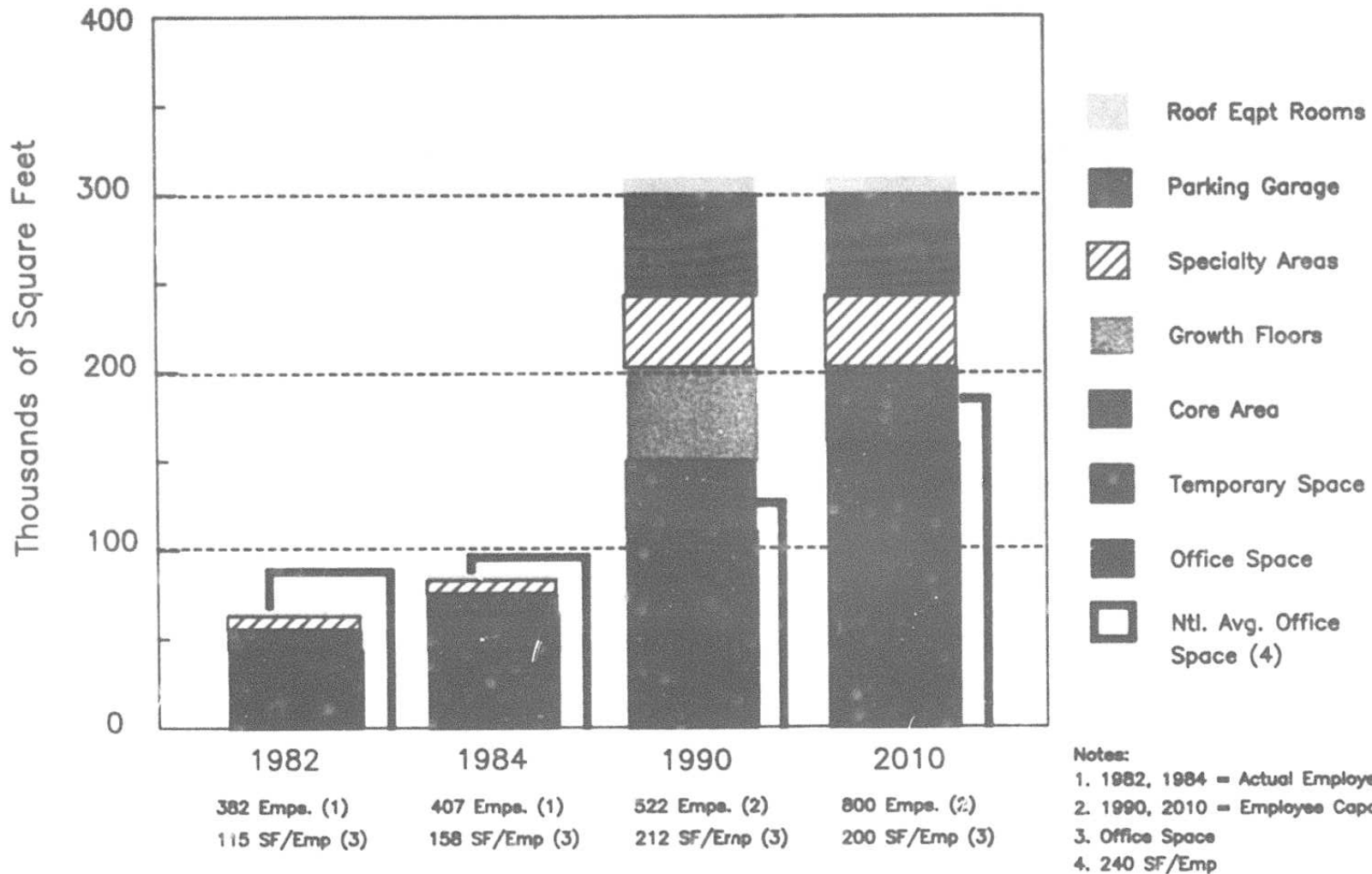
The chart on page 22 gives an indication that finally today we have adequate working space for a productive work environment. Also, clearly shown is that the growth provided on the existing finished floors and through eventual use of the third floor to support anticipated future employee growth ensures that the Company will not fall into the cycle of construction to attempt to recover from severe space deficiencies. The specialty functions in the building were sized for total building capacity to likewise ensure a functional work environment at full capacity.

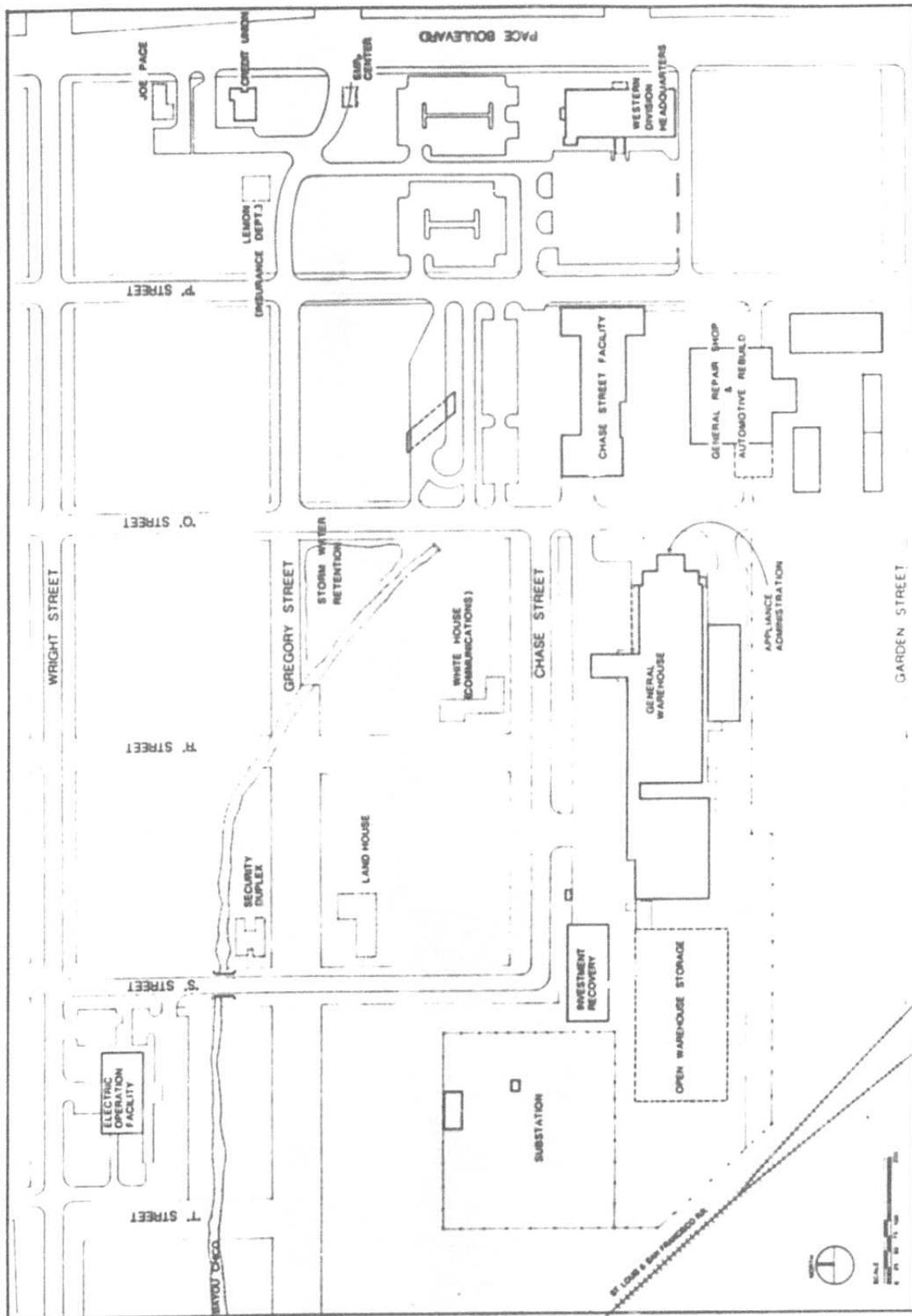
As a cross check on the building program developed by the architects, Public Service Commission staff reviewed the final design against the original Bullock Study's national average space recommendation. On pages 7 and 8 of the Staff's "Final Report on Corporate Office Building, Gulf Power Company Project PE-872 (3336), AW 408951 (E-84-14)" the staff found the building design to conform closely to the national average square footage figures. This staff report was moved into evidence as Exhibit 163.

CORPORATE FUNCTION GROWTH ANALYSIS

Pace Boulevard and Bayfront Parkway

Office Space Square Feet Per Employee





GULF POWER COMPANY
PACE BOULEVARD COMPLEX

LEGEND
 - - - - - OPEN STRUCTURE
 1984 TEMPORARY STRUCTURE

EXHIBIT 559

Exhibit #559 has been included in this document for ease of cross-referencing. In order to reconcile #559 with #598, the following changes should be noted.

Document Changes:

Exhibit #559 vs. Late Filed Exhibit #598

Additional Facilities:

Credit Union
Navy House
Chipley House

Deleted Facilities:

Crist Construction
Crist Plant
Scholtz Plant
Smith Plant

Square Footage Corrections:

Pine Forest Main Building: 1984 and 1990
Milton: 1984

Employee Changes:

1984:

75 N. Pace Blvd.
Chase Street
Land House
Pine Forest Main Building
Pine Forest Garage
Faith Building
Milton
Crestview
Niceville
Ft. Walton Division
Ft. Walton Line
P.C. Line Service

1990:

75 N. Pace Blvd.
General Warehouse
Chase Street Building
Electric Operations
Repair Shop
General Garage
Pine Forest Garage
Pine Forest Meter Shop
Corporate Office
Eastgate Appliance
Tiger Point Appliance
Milton
Crestview
Niceville
Ft. Walton Division
P.C. Division Office
Chipley
Vision Design

Exhibit 559

GULF POWER COMPANY
OCCUPIED BUILDINGS
06/15/90

| BUILDING | DEPARTMENT | LOCATION | A. | B. | C (1). | C (2). | D. | D(1) | E. | F. |
|-----------------------|----------------------|-----------------|-----------------|--------------------|---------------------|-----------------|----------------------|----------------|----------------|----|
| | | | TOTAL S.F. 1984 | TOTAL UTILITY 1984 | TOTAL NON-UTIL 1984 | TOTAL EMP. 1984 | NON-UTIL EMP.** 1984 | OWN LEASE 1984 | PRESENT STATUS | |
| APPLIANCE ADMINSTRN | APPLIANCE SALES/SERV | PENSACOLA | 1182 | 0 | 1182 | 5 | 5.00 | OWN | IN USE | |
| BONIFAY | EASTERN DIVISION | BONIFAY | 1582 | 1375 | 207 | 2 | 0.03 | OWN | IN USE | |
| CENTURY | WESTERN DIVISION | CENTURY | 1565 | 1565 | 0 | 3 | 0.00 | LEASE | IN USE | |
| CHASE STREET | PACE SITE | PENSACOLA | 20571 | 15688 | 4883 | 92 | 21.85 | OWN | IN USE | |
| CHIPLEY | EASTERN DIVISION | CHIPLEY | 10402 | 8312 | 2090 | 20 | 1.28 | OWN | IN USE | |
| CREOSOTE BUILDING | TEMPORARY | PENSACOLA | 5370 | 5370 | 0 | 16 | 0.00 | LEASE | NOT IN USE | |
| CRESTVIEW | CENTRAL DIVISION | CRESTVIEW | 13554 | 10328 | 3226 | 20 | 0.10 | OWN | IN USE | |
| CRIST CONSTRUCTION | GENERATING PLANTS | PENSACOLA | 3360 | 3360 | 0 | 9 | 0.00 | OWN | IN USE | |
| CRIST PLANT | GENERATING PLANTS | PENSACOLA | 8068 | 8068 | 0 | 234 | 0.00 | OWN | IN USE | |
| DEFUNIAK SPRINGS | CENTRAL DIVISION | DEFUNIAK SPRING | 4986 | 4269 | 717 | 11 | 1.08 | OWN | IN USE | |
| EASTGATE APPLIANCE | APPLIANCE SALES/SERV | EASTGATE | 4440 | 0 | 4440 | 1 | 1.00 | LEASE | IN USE | |
| EMPLOYMENT BLDG | TEMPORARY | PENSACOLA | 1180 | 1180 | 0 | 4 | 0.00 | OWN | DEMOLISHED | |
| FAITH BLDG | TEMPORARY | PENSACOLA | 7050 | 7050 | 0 | 28 | 0.00 | OWN | SOLD | |
| FT WALTON DIVISION B | CENTRAL DIVISION | FT.WALTON BEACH | 14195 | 12938 | 1257 | 61 | 5.87 | OWN | IN USE | |
| FT WALTON LINE SERV | CENTRAL DIVISION | FT.WALTON BEACH | 15360 | 11285 | 4075 | 55 | 2.73 | OWN | IN USE | |
| GEN.OFFICE/ W.D.H. | WESTERN DIVISION | PENSACOLA | 60000 | 60000 | 0 | 299 | 3.14 | OWN | IN USE | |
| GENERAL REPAIR SHOP | PACE SITE | PENSACOLA | 6097 | 6097 | 0 | 9 | 0.00 | OWN | IN USE | |
| GENERAL WAREHOUSE | PACE SITE | PENSACOLA | 59100 | 44100 | 15000 | 31 | 0.00 | OWN | IN USE | |
| GRACEVILLE | EASTERN DIVISION | GRACEVILLE | 1582 | 1375 | 207 | 3 | 0.03 | OWN | IN USE | |
| JOE PACE BLDG. | TEMPORARY | PENSACOLA | 1350 | 1350 | 0 | 5 | 0.00 | OWN | DEMOLISHED | |
| LAND HOUSE | TEMPORARY | PENSACOLA | 1500 | 1500 | 0 | 8 | 0.00 | OWN | DEMOLISHED | |
| LEMON HOUSE | TEMPORARY | PENSACOLA | 1250 | 1250 | 0 | 5 | 0.00 | OWN | DEMOLISHED | |
| MICROCOMPUTER WORLD | OTHER | PENSACOLA | 3236 | 0 | 3236 | 6 | 6.00 | LEASE | NOT IN USE | |
| MILTON | WESTERN DIVISION | MILTON | 5000 | 3080 | 1920 | 35 | 2.38 | LEASE | NOT IN USE | |
| MOBILE OFFICE | TEMPORARY | PENSACOLA | 980 | 980 | 0 | 4 | 0.00 | OWN | NOT IN USE | |
| NICEVILLE | CENTRAL DIVISION | NICEVILLE | 3000 | 1772 | 1228 | 12 | 1.16 | LEASE | NOT IN USE | |
| P. CITY DIVISION BLDG | EASTERN DIVISION | PAN. CITY BEACH | 22000 | 17870 | 4130 | 69 | 6.33 | OWN | IN USE | |
| P. CITY LINE SERVICE | EASTERN DIVISION | PANAMA CITY | 17925 | 16935 | 990 | 84 | 2.09 | OWN | IN USE | |
| PINE FOREST GARAGE | WESTERN DIVISION | PINEFOREST | 6000 | 6000 | 0 | 16 | 0.00 | OWN | IN USE | |
| PINE FOREST MAIN BLDG | WESTERN DIVISION | PINEFOREST | 30400 | 30400 | 0 | 200 | 0.00 | OWN | IN USE | |
| SCHOLTZ PLANT | GENERATING PLANTS | SNEADS | 5001 | 5001 | 0 | 67 | 0.00 | OWN | IN USE | |
| SECURITY DUPLEX | TEMPORARY | PENSACOLA | 1800 | 1800 | 0 | 9 | 0.00 | OWN | DEMOLISHED | |
| SMITH PLANT | GENERATING PLANTS | LYNN HAVEN | 6804 | 6804 | 0 | 89 | 0.00 | OWN | IN USE | |
| TALLAHASSEE OFFICE | OTHER | TALLAHASSEE | 1680 | 1680 | 0 | 2 | 0.00 | LEASE | IN USE | |
| WHITE HOUSE | TEMPORARY | PENSACOLA | 3147 | 3147 | 0 | 11 | 0.00 | OWN | IN USE | |
| | | | ===== | ===== | ===== | ===== | ===== | | | |
| | | | 350717 | 301929 | 48788 | 1525 | 60.07 | | | |

** Appliance Sales & Service, Sod Farm,
& Vision Design

GULF POWER COMPANY
OCCUPIED BUILDINGS
06/15/90

| BUILDING | DEPARTMENT | LOCATION | A. TOTAL SF 1990 | B. TOTAL UTILITY 1990 | C (1). TOTAL NON-UTIL 1990 | C (2). TOTAL NON-UTIL 1990 | D. TOTAL EMP. 1990 | D(1) NON-UTIL. EMP.** 1990 | E. OWN LEASE 1990 | F. PRESENT STATUS |
|-----------------------|----------------------|-----------------|---------------------------|--------------------------------|-------------------------------------|-------------------------------------|-----------------------------|-------------------------------------|----------------------------|-------------------------|
| APPLIANCE ADMINSTRN | APPLIANCE SALES/SERV | PENSACOLA | 1992 | 0 | 1992 | 6 | 6.00 | OWN | IN USE | |
| BONIFAY | EASTERN DIVISION | BONIFAY | 1582 | 1375 | 207 | 2 | 5.02 | OWN | IN USE | |
| CARYVILLE SOD FARM | OTHER | CARYVILLE | 3200 | 0 | 3200 | 1 | 1.00 | OWN | IN USE | |
| CENTURY | WESTERN DIVISION | CENTURY | 1565 | 1565 | 0 | 3 | 0.00 | LEASE | IN USE | |
| CHASE STREET | PACE SITE | PENSACOLA | 20571 | 17661 | 2910 | 12 | 8.00 | OWN | IN USE | |
| CHIPLEY | EASTERN DIVISION | CHIPLEY | 10402 | 8312 | 2090 | 23 | 1.15 | OWN | IN USE | |
| CORPORATE OFFICE | CORPORATE | PENSACOLA | 308634 | 308634 | 0 | 410 | 3.93 | OWN | IN USE | |
| CRESTVIEW | CENTRAL DIVISION | CRESTVIEW | 18722 | 14989 | 3733 | 28 | 1.07 | OWN | IN USE | |
| CRIST CONSTRUCTION | GENERATING PLANTS | PENSACOLA | 3360 | 3360 | 0 | 6 | 0.00 | OWN | IN USE | |
| CRIST PLANT | GENERATING PLANTS | PENSACOLA | 10312 | 10312 | 0 | 246 | 0.00 | OWN | IN USE | |
| DEFUNIAK SPRINGS | CENTRAL DIVISION | DEFUNIAK SPRING | 4986 | 4269 | 717 | 12 | 1.09 | OWN | IN USE | |
| DESTIN | EASTERN DIVISION | DESTIN | 10640 | 10640 | 0 | 12 | 0.00 | OWN | IN USE | |
| EASTGATE APPLIANCE | APPLIANCE SALES/SERV | EASTGATE | 4440 | 895 | 3545 | 2 | 2.00 | LEASE | IN USE | |
| ELECTRIC OPERATIONS | WESTERN DIVISION | PENSACOLA | 10000 | 10000 | 0 | 3 | 0.00 | OWN | IN USE | |
| FT WALTON DIVISION B | CENTRAL DIVISION | FT.WALTON BEACH | 14195 | 11410 | 2785 | 63 | 2.00 | OWN | IN USE | |
| FT WALTON LINE SERV | CENTRAL DIVISION | FT.WALTON BEACH | 20800 | 22562 | 6238 | 51 | 8.00 | OWN | IN USE | |
| FT. WALTON GARAGE | CENTRAL DIVISION | FT.WALTON BEACH | 2000 | 2000 | 0 | 2 | 0.00 | OWN | IN USE | |
| FT.WALTON SUBSTATION | CENTRAL DIVISION | FT.WALTON BEACH | 2000 | 2000 | 0 | 6 | 0.00 | OWN | IN USE | |
| GEN.OFFICE/ W.D.H. | WESTERN DIVISION | PENSACOLA | 60000 | 56050 | 3950 | 112 | 10.00 | OWN | IN USE | |
| GENERAL GARAGE | PACE SITE | PENSACOLA | 7384 | 7384 | 0 | 8 | 0.00 | OWN | IN USE | |
| GENERAL REPAIR SHOP | PACE SITE | PENSACOLA | 15417 | 15417 | 0 | 10 | 0.00 | OWN | IN USE | |
| GENERAL WAREHOUSE | PACE SITE | PENSACOLA | 83220 | 59295 | 23925 | 12 | 0.00 | OWN | IN USE | |
| GRACEVILLE | EASTERN DIVISION | GRACEVILLE | 1582 | 1375 | 207 | 2 | 0.02 | OWN | IN USE | |
| GULF BREEZE FACILITY | WESTERN DIVISION | GULF BREEZE | 10700 | 10700 | 0 | 12 | 0.00 | OWN | IN USE | |
| MARY ESTHER | APPLIANCE SALES/SERV | MARY ESTHER | 3706 | 0 | 3706 | 1 | 1.00 | LEASE | IN USE | |
| MILTON | WESTERN DIVISION | MILTON | 24000 | 21278 | 2722 | 36 | 1.16 | OWN | IN USE | |
| NICEVILLE | CENTRAL DIVISION | NICEVILLE | 7249 | 5877 | 1372 | 13 | 1.05 | OWN | IN USE | |
| P. CITY DIVISION BLDG | EASTERN DIVISION | PAN. CITY BEACH | 22000 | 17870 | 4130 | 74 | 7.00 | OWN | IN USE | |
| P. CITY GARAGE | EASTERN DIVISION | PANAMA CITY | 2000 | 2000 | 0 | 2 | 0.00 | OWN | IN USE | |
| P. CITY LINE SERVICE | EASTERN DIVISION | PANAMA CITY | 17925 | 16935 | 990 | 86 | 0.00 | OWN | IN USE | |
| P. CITY SUBSTATION | EASTERN DIVISION | PANAMA CITY | 2000 | 2000 | 0 | 8 | 0.00 | OWN | IN USE | |
| PANAMA CITY APPL | APPLIANCE SALES/SERV | PANAMA CITY | 2300 | 0 | 2300 | 2 | 2.00 | LEASE | IN USE | |
| PANAMA CITY BEACH | EASTERN DIVISION | PAN. CITY BEACH | 10300 | 10300 | 0 | 14 | 0.00 | OWN | IN USE | |
| PINE FOREST GARAGE | WESTERN DIVISION | PINEFOREST | 6000 | 6000 | 0 | 9 | 0.00 | OWN | IN USE | |
| PINE FOREST MAIN BLDG | WESTERN DIVISION | PINEFOREST | 30400 | 30400 | 0 | 146 | 0.00 | OWN | IN USE | |
| PINE FOREST METER | WESTERN DIVISION | PINEFOREST | 9600 | 9600 | 0 | 20 | 0.00 | OWN | IN USE | |
| PINE FOREST SUBSTATN | WESTERN DIVISION | PINEFOREST | 3200 | 3200 | 0 | 12 | 0.00 | OWN | IN USE | |
| SCHOLIZ PLANT | GENERATING PLANTS | SNEADS | 4920 | 4920 | 0 | 60 | 0.00 | OWN | IN USE | |
| SMITH PLANT | GENERATING PLANTS | LYNN HAVEN | 8058 | 8058 | 0 | 91 | 0.00 | OWN | IN USE | |
| TALLAHASSEE OFFICE | OTHER | TALLAHASSEE | 1680 | 1680 | 0 | 1 | 0.00 | LEASE | IN USE | |
| TIGER POINT APPL | APPLIANCE SALES/SERV | EASTGATE | 3120 | 922 | 2198 | 1 | 1.00 | LEASE | IN USE | |
| VISION DESIGN | OTHER | PENSACOLA | 9849 | 0 | 9849 | 3 | 3.00 | LEASE | IN USE | |
| W.D. DRIVE-THRU | WESTERN DIVISION | PENSACOLA | 450 | 450 | 0 | 1 | 0.00 | OWN | IN USE | |
| WASHINGTON, D.C. | OTHER | WASHINGTON, DC | N/A | N/A | 0 | 1 | 0.00 | LEASE | IN USE | |
| | | | 804461 | 721695 | 82766 | 1625 | 60.49 | | | |

** Appliance Sales & Service, Sod Farm
& Vision Design

TERMINOLOGY DEFINITIONS:

CORPORATE OFFICE FUNCTIONS: The Corporate support functions of the Company. In 1984, these functions were scattered to various locations. In 1990, these functions are located primarily in the Bayfront Office.

CUSTOMER & LINE SERVICE FUNCTIONS: The operations of the Company that provide direct customer support in terms of office and line service work by local offices and division offices.

EMPLOYEES, NON-UTILITY: Actual employees on payroll as of June, 1984 and June, 1990 who were charged to Appliance Sales and Service, Vision Design, or the Sod Farm.

EMPLOYEES, TOTAL: Actual employees on payroll as of June, 1984 and June, 1990.

EMPLOYEES, UTILITY: Actual employees on payroll as of June, 1984 and June, 1990 who were charged to utility accounts.

FACILITY INVESTMENT: The total investment in thousands of dollars representing original investment for land (FERC 389) and buildings (FERC 390) less accumulated depreciation.

GENERAL AREAS: The core, garage, and roof equipment rooms in a building which are calculated on a gross space basis without adders for circulation, support space, or core area.

LEASED NOT IN USE: The building is no longer being leased by Gulf Power. Employees and function have been relocated to a Gulf owned facility.

NON-UTILITY: The functions of Appliance Sales and Service, Vision Design, and the Sod Farm.

SPECIALTY AREAS: The special non-office functions in a building which are calculated on a gross space basis without adders for circulation, support space, or core area.

TOTAL GROSS BUILDING AREA: The square footage of the outside wall dimensions of a building.

WAREHOUSING AND DIVISION SUPPORT: The operations of the Company that provide indirect customer support in terms of maintaining line service materials inventories, electric equipment repair, and transportation activities.

WORKSTATION: The inside dimensions of the physical assigned work area for an individual employee.