

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

:
In The Matter of : DOCKET NO. 891345-EI
:
Application of GULF POWER :
COMPANY for an increase in rates :
and charges. : MASTER INDEX

RECEIVED
Division of Records & Reporting
AUG 20 1990
Florida Public Service Commission
FPSC Hearing Room 106
Fletcher Building
101 E. Gaines Street
Tallahassee, Florida 32399
Monday, June 11, through
Thursday, June 21, 1990

Met pursuant to notice at 9:00 a.m.

BEFORE: COMMISSIONER MICHAEL McK. WILSON, CHAIRMAN
COMMISSIONER GERALD L. GUNTER
COMMISSIONER THOMAS M. BEARD
COMMISSIONER BETTY EASLEY

APPEARANCES:

(As heretofore noted.)

REPORTED BY: JOY KELLY, CSR, RPR
SYDNEY C. SILVA, CSR, RPR
Official Commission Reporters
and
LISA GIROD-JONES, CPR, RPR
Post Office Box 10195
Tallahassee, Florida 32302

DOCUMENT NO.
07486 90
8-20-90

MASTER INDEX OF WITNESSES

<u>NAME:</u>	<u>VOLUME - I</u>	<u>PAGE NO.</u>
DOUGLAS L. McCRARY		
Direct Examination by Mr. Holland		20
Prefiled Testimony Inserted		23
Cross Examination by Mr. Burgess		55
<u>VOLUME - II</u>		
DOUGLAS L. McCRARY		
Cross Examination by Mr. Shreve		123
Cross Examination by Major Enders		156
Cross Examination by Mr. Vandiver		157
<u>VOLUME - III</u>		
ARLAN SCARBROUGH		
Direct Examination by Mr. Holland		287
Prefiled Testimony Inserted		342
Cross Examination by Mr. Burgess		348
Cross Examination by Major Enders		386
Cross Examination by Ms. Rule		398
<u>VOLUME - IV</u>		
ARLAN SCARBROUGH		
Continued Cross Examination by Ms. Rule		431
Further Cross Examination by Ms. Rule		572
Redirect Examination by Mr. Holland		598
<u>VOLUME - V</u>		
DONALD P. GILBERT		
Direct Examination by Mr. Stone		625
Prefiled Testimony Inserted		627
Cross Examination by Mr. Palecki		655
Redirect Examination by Mr. Stone		675
Recross Examination by Mr. Palecki		681
MARK R. BELL		
Direct Examination by Mr. Stone		683
Prefiled Testimony Inserted		684
Cross Examination by Mr. Burgess		716

1 Index of Witnesses Continued:

2	<u>NAME:</u>	<u>PAGE NO.</u>
3	<u>VOLUME - V (Continued)</u>	
4	RICHARD J. McMILLAN	
	Direct Examination by Mr. Holland	730
5	Prefiled Testimony Inserted	733
	Cross Examination by Mr. Burgess	753
6	Cross Examination by Ms. Rule	762
7	<u>VOLUME - VI</u>	
8	RICHARD J. McMILLAN (Resumed Stand)	
	Continued Cross Examination by Ms. Rule	806
9	Redirect Examination by Mr. Holland	820
10	WILLIAM PAUL BOWERS	
	Direct Examination by Mr. Holland	852
11	Prefiled Testimony Inserted	855
	Cross Examination by Mr. Burgess	901
12	Cross Examination by Ms. Rule	916
	Redirect Examination by Mr. Holland	981
13	<u>VOLUME - VII</u>	
14	EARL B. PARSONS, JR.	
15	Direct Examination by Mr. Holland	1002
	Prefiled Testimony Inserted	1004
16	Cross Examination by Mr. Burgess	1045
	Cross Examination by Mr. Palecki	1063
17	<u>VOLUME - VIII</u>	
18	EARL B. PARSONS, JR. (Resumed Stand)	
19	Continued Cross Examination by Mr. Palecki	1129
	Redirect Examination by Mr. Holland	1257
20	Recross Examination by Mr. Palecki	1289
21	<u>VOLUME - IX</u>	
22	ROBERT G. DAWSON (Adverse Witness)	
	Direct Examination by Mr. Palecki	1298
23		
24		
25		

1 Index of Witnesses Continued:
2

3 NAME: PAGE NO.

4 VOLUME - X

5 ROBERT G. DAWSON (Resumed)
6 Continued Direct Examination by Mr. Palecki 1400
7 Cross Examination by Mr. Holland 1403

7 COLEN R. LEE
8 Direct Examination by Mr. Stone 1425
9 Prefiled Testimony Inserted 1427
10 Cross Examination by Mr. Palecki 1458
11 Redirect Examination by Mr. Stone 1473
12 Recross Examination by Mr. Palecki 1476

11 M. W. HOWELL
12 Direct Examination by Mr. Holland 1479
13 Cross Examination by Mr. Burgess 1504
14 Cross Examination by Mr. Palecki 1506
15 Redirect Examination by Mr. Holland 1552

13 VOLUME - XI

14 CHARLES E. JORDAN
15 Direct Examination by Mr. Stone 1566
16 Prefiled Testimony Inserted 1569
17 Cross Examination by Mr. Palecki 1586
18 Redirect Examination by Mr. Stone 1597

18 ERNEST C. CONNER, JR.
19 Direct Examination by Mr. Stone 1599
20 Prefiled Testimony Inserted 1601
21 Cross Examination by Mr. Vandiver 1618
22 Redirect Examination by Mr. Stone 1655

20 VOLUME - XII

21 DR. ROGER A. MORIN
22 Prefiled Testimony Inserted by Stipulation 1661
23
24
25

1 Index of Witnesses Continued:

2 NAME: PAGE NO.3 VOLUME - XII (Continued)

4 J. THOMAS KILGORE, JR.

5	Direct Examination by Mr. Stone	1724
6	Prefiled Testimony Inserted	1726
7	Cross Examination by Mr. Burgess	1753
8	Cross Examination by Mr. McGlothlin	1758
9	Cross Examination by Mr. Palecki	1762
10	Further Cross Examination by Mr. McGlothlin	1786
11	Further Cross Examination by Mr. Palecki	1791
12	Redirect Examination by Mr. Stone	1793
13	Recross Examination by Mr. Palecki	1797

9 MICHAEL O'SHEASY

10	Direct Examination by Mr. Stone	1800
11	Prefiled Testimony Inserted	1803
12	Cross Examination by Mr. McWhirter	1829
13	Cross Examination by Major Enders	1848
14	Cross Examination by Mr. Palecki	1856

13 VOLUME - XIII

14 MICHAEL O'SHEASY (Resumed Stand)

15	Continued Cross Examination by Mr. Palecki	1878
16	Redirect Examination by Mr. Stone	1895

16 JACK L. HASKINS

17	Direct Examination by Mr. Stone	1897
18	Prefiled Testimony Inserted	1901
19	Cross Examination by Mr. McWhirter	1931
20	Cross Examination by Major Enders	1955
21	Cross Examination by Mr. Palecki	1957
22	Redirect Examination by Mr. Stone	2022

20 VOLUME - XIV

21 KATHRYN DYAL BROWN

22	Direct Examination by Mr. Vandiver	2034
23	Prefiled Testimony Inserted	2036
24	Cross Examination by Mr. Holland	2042

23

24

25

1 Index of Witnesses Continued:

2	<u>NAME:</u>	<u>PAGE NO.</u>
3	<u>VOLUME - XIV (Continued)</u>	
4	ROBERT SCHEFFEL WRIGHT	
	Direct Examination by Mr. Burgess	2046
5	Prefiled Testimony Inserted	2050
	Cross Examination by Mr. McWhirter	2099
6	Cross Examination by Mr. Stone	2131
	Cross Examination by Mr. Palecki	2139
7	Redirect Examination by Mr. Burgess	2156
	Voir Dire Examination by Mr. McWhirter	2169
8	Continued Redirect Examination by Burgess	2179
9	<u>VOLUME - XV</u>	
10	HUGH LARKIN, JR.	
	Direct Examination by Mr. Burgess	2191
11	Prefiled Testimony Inserted	2195
	Cross Examination by Mr. Holland	2255
12	Cross Examination by Mr. Palecki	2291
	Redirect Examination by Mr. Burgess	2298
13	<u>VOLUME - XVI</u>	
14	RICHARD A. ROSEN	
15	Direct Examination by Mr. Burgess	2323
	Prefiled Testimony Inserted	2325
16	Cross Examination by Mr. Holland	2373
	Cross Examination by Mr. Palecki	2420
17	HELMUTH SCHULTZ, III	
18	Direct Examination by Mr. Burgess	2423
	Prefiled Testimony Inserted	2527
19	<u>VOLUME - XVII</u>	
20	HELMUTH SCHULTZ, III	
21	Cross Examination by Mr. Holland (Dinner Recess)	2519
22	Continued Cross Examination by Mr. Holland	2564
	Cross Examination by Mr. Palecki	2605
23		
24		
25		

1 Index of Witnesses:

2 Name: Page No.3 VOLUME - XVIII

4 HELMUTH W. SCHULTZ, III
 5 Redirect Examination by Mr. Burgess 2612
 6 Recross Examination by Mr. Holland 2614
 7 Further Redirect Examination by Mr. Burgess 2615

8 CHARLES JOHNSON

9 Direct Examination by Major Enders 2616
 10 Prefiled Testimony Inserted 2619
 11 Cross Examination by Mr. Stone 2645
 12 Cross Examination by Mr. Palecki 2651
 13 Further Cross Examination by Mr. Stone 2665
 14 Redirect Examination by Major Enders 2666

15 JAMES A. ROTHSCHILD

16 Prefiled Testimony Inserted 2669

17 TOM KISLA

18 Direct Examination by Mr. McWhirter 2748
 19 Prefiled Testimony Inserted 2752
 20 Cross Examination by Mr. Palecki 2776

21 VOLUME - XIX

22 JEFFRY POLLOCK

23 Direct Examination by Mr. McWhirter 2791
 24 Prefiled Testimony Inserted 2795
 25 Cross Examination by Mr. Burgess 2885

26 VOLUME - XX

27 JEFFRY POLLOCK

28 Cross Examination by Mr. Palecki 2906-C
 29 Redirect Examination by Mr. McWhirter 2933

30 SCOTT SEERY

31 Prefiled Testimony Inserted 2950

32 ROBERT ALAN FREEMAN

33 Direct Examination by Mr. Vandiver 2968
 34 Prefiled Testimony Inserted 2970
 35 Cross Examination by Mr. Holland 2973

1 Index of Witnesses Continued:

2 NAME: PAGE NO.3 VOLUME - XX (Continued)

4 ROBERTA BASS

5	Direct Examination by Mr. Vandiver	2977
6	Prefiled Testimony Inserted	2979
	Cross Examination by Mr. Burgess	2995
	Cross Examination by Mr. Holland	2997

7 VOLUME - XXI

8 ROBERTA BASS (Resumed Stand)

9	Cross Examination by Mr. Burgess	3049
	Cross Examination by Mr. Vandiver	3051

10 ROBERT SCHEFFEL WRIGHT (Rebuttal)

11	Direct Examination by Mr. Burgess	3064
	Prefiled Testimony Inserted	3067
	Cross Examination by Mr. McWhirter	3096
12	Cross Examination by Mr. Palecki	3113
	Redirect Examination by Mr. Burgess	3129

13 JEFFRY POLLOCK (Rebuttal)

14	Direct Examination by Mr. McGlothlin	3131
	Cross Examination by Mr. Burgess	3174
15	Cross Examination by Mr. Stone	3179
	Cross Examination by Mr. Palecki	3187

16 VOLUME - XXII

17 JEFFRY POLLOCK (Rebuttal)

18	Redirect Examination by Mr. McGlothlin	3196
----	--	------

19 ROGER A. MORIN (Rebuttal)

20	Prefiled Testimony Inserted	3199
----	-----------------------------	------

21 J. THOMAS KILGORE, JR. (Rebuttal)

22	Direct Examination by Mr. Stone	3260
	Prefiled Testimony Inserted	3262
23	Cross Examination by Mr. McGlothlin	3279
	Cross Examination by Mr. Palecki	3283

24

25

1 Index of Witnesses Continued:

2 NAME: PAGE NO.3 VOLUME - XXII (Continued)

4 MICHAEL T. O'SHEASY (Rebuttal)

5	Direct Examination by Mr. Stone	3287
6	Prefiled Testimony Inserted	3288
7	Cross Examination by Mr. Burgess	3320
8	Cross Examination by Major Enders	3324
9	Cross Examination by Mr. McWhirter	3327
10	Cross Examination by Mr. Palecki	3331
11	Redirect Examination by Mr. Stone	3334
12	Recross Examination by Mr. Palecki	3336

9 JACK L. HASKINS (Rebuttal)

10	Direct Examination by Mr. Stone	3340
11	Prefiled Testimony Inserted	3343

11 VOLUME - XXIII

12 JACK L. HASKINS (Rebuttal)

13	Cross Examination by Mr. Burgess	3395
14	Cross Examination by Major Enders	3396
15	Cross Examination by Mr. McWhirter	3398
16	Cross Examination by Mr. Palecki	3422
17	Redirect Examination by Mr. Stone	3429

15 EARL B. PARSONS, JR. (Rebuttal)

16	Direct Examination by Mr. Holland	3434
17	Prefiled Testimony Inserted	3436

17 M. W. HOWELL (Rebuttal)

18	Direct Examination by Mr. Holland	3480
19	Prefiled Testimony Inserted	3482
20	Cross Examination by Mr. Burgess	3545
21	Cross Examination by Mr. Palecki	3571
22	Redirect Examination by Mr. Holland	3586

22 COLEN R. LEE (Rebuttal)

23	Prefiled Testimony Inserted	3590
----	-----------------------------	------

24
25

1 Index of Witnesses Continued:
 2

3 NAME:

PAGE NO.

4

5 VOLUME - XXIII (Continued)

6

7 CHARLES E. JORDAN (Rebuttal)

8 Prefiled Testimony Inserted 3606

9

10 VOLUME - XXIV

11

12 ERNEST C. CONNER (Rebuttal)

13 Direct Examination by Mr. Stone 3623

14 Prefiled Testimony Inserted 3626

15 Cross Examination by Mr. Vandiver 3651

16 Redirect Examination by Mr. Stone 3751

17

18 MARK R. BELL (Rebuttal)

19 Direct Examination by Mr. Holland 3759

20 Prefiled Testimony Inserted 3761

21

22 ARLAN E. SCARBROUGH (Rebuttal)

23 Direct Examination by Mr. Holland 3774

24 Prefiled Testimony Inserted 3777

25 Cross Examination by Ms. Rule 3819

26

27 VOLUME - XXV

28 ARLAN E. SCARBROUGH (Rebuttal)

29 Continued Cross Examination by Ms. Rule 3835

30 Redirect Examination by Mr. Holland 3872

31

32 D. P. GILBERT (Rebuttal)

33 Direct Examination by Mr. Stone 3875

34 Prefiled Testimony Inserted 3877

35 Cross Examination by Mr. Palecki 3898

36

37

1 Index of Witnesses Continued:

2	<u>NAME:</u>	<u>PAGE NO.</u>
3	<u>VOLUME - XXV (Continued)</u>	
4	RICHARD J. McMILIAN (Rebuttal)	
	Direct Examination by Mr. Holland	3901
5	Prefiled Testimony Inserted	3903
	Cross Examination by Mr. Burgess	3932
6	Cross Examination by Ms. Rule	3953
7	ROBERT H. JACKSON (Rebuttal)	
	Direct Examination by Mr. Holland	3961
8	Prefiled Testimony Inserted	3963
	Cross Examination by Ms. Rule	3979
9	ROBERT DUNCAN BUSHART (Rebuttal)	
10	Direct Examination by Mr. Holland	3982
	Prefiled Testimony Inserted	3985
11	Cross Examination by Ms. Rule	3997
12	W. P. BOWERS (Rebuttal)	
	Direct Examination by Mr. Holland	4000
13	Prefiled Testimony Inserted	4002
	Cross Examination by Ms. Rule	4031
14	<u>VOLUME - XXVI</u>	
15	W. P. BOWERS (Rebuttal)	
16	Continued Cross Examination by Ms. Rule	4038
17	J. E. HODGES (Rebuttal)	
	Prefiled Testimony Inserted	4042
18	GEORGE A. FELL (Rebuttal)	
19	Direct Examination by Mr. Holland	4056
	Prefiled Testimony Inserted	4058
20	Cross Examination by Mr. Vandiver	4071
	Redirect Examination by Mr. Holland	4131
21	Further Redirect Examination by Mr. Holland	4140
22	D. L. McCRARY (Rebuttal)	
	Direct Examination by Mr. Holland	4155
23	Prefiled Testimony Inserted	4158
	Cross Examination by Mr. Vandiver	4177
24	Redirect Examination by Mr. Holland	4198
25		

MASTER INDEX OF EXHIBITS

1	<u>MASTER INDEX OF EXHIBITS</u>		
2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I</u>		
4	1 (McCrary) Schedules 1 through 3 Attached to Prefiled Testimony	9	9
5	2 (McCrary) Summary of Actions Taken to Improve Security	9	9
6	3 (McCrary) RS Rate-Typical Bill History	9	9
8	4 (McCrary) Residential Rate Comparison	9	9
9	5 (McCrary) Summary of Managements Corrective Action	9	9
10	6 (Scarborough) O&M Expenses- Comparison of 1989 to 1990 Budget	9	9
11	7 (Scarborough) O&M Expenses- Comparison by Function 1989-1990	9	9
12	8 (Scarborough) O&M Expenses-Benchmark Comparison by Function 1984-1990	9	9
13	9 (Scarborough) O&M Expenses-Benchmark Comparison by Function 1983-1990	9	9
14	10 (Scarborough) Transmission Line Rentals-Adjustment Order No. 14030	9	9
15	11 (Scarborough) Transmission Expenses- Benchmark Comparison 1984-1990	9	9
16	12 (Scarborough) A&G Expenses-Benchmark Comparison 1984-1990	9	9
17	13 (Scarborough) Summary of Benchmark Variance Justification 1984-1990	9	9
18	14 (Scarborough) Salary - Benchmark Comparison 1984-1990	9	9
19	15 (Scarborough) O&M Expenses-Comparison of Gulf to SEE Average	9	9
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	16 (Scarborough) 1988 Retail Sales per KWH Sold for Comparison Companies	9	9
5			
6	17 (Scarborough) Standard & Poor's Security Rating Report on Gulf Power Company	9	9
7			
8	18 (Scarborough) Responsibility for MFRs	9	9
9	19 (Scarborough) Gulf Power Company Transmission Expense Analysis	9	9
10			
11	20 (Scarborough) Gulf's Response to Item No. 51, OPC's 1st Set of Int. Docket No. 891345-EI	9	9
12			
13	21 (Scarborough) Gulf's Response to Item No. 52, OPC's 1st Set of Int. Docket No. 891345-EI	9	9
14			
15	22 (Scarborough) Gulf's Response to Item No. 53, OPC's 1st Set of Int. Docket No. 891345-EI	9	9
16			
17	23 (Scarborough) Gulf's Response to Item No. 70, OPC'S 2nd Set of Int. Docket No. 891345-EI	9	9
18			
19	24 (Scarborough) Gulf's Response to Item No. 72, OPC'S 2nd Set of Int. Docket No. 891345-EI	9	9
20			
21	25 (Scarborough) Gulf's Response to Item No. 74, OPC'S 2nd Set of Int. Docket No. 891345-EI	9	9
22			
23	26 (Scarborough) Gulf's Response to Item No. 89, OPC'S 2nd Set of Int. Docket No. 891345-EI	9	9
24			
25			

1 Index of Exhibits continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	VOLUME - I (Continued)		
4	27 (Scarborough) Gulf's Response to Item No. 96, OPC's 2nd Set of Int. Docket No. 891345-EI	9	9
6	28 (Scarborough) Gulf's Response to Item No. 97, OPC's 2nd Set of Int. Docket No. 891345-EI	9	9
8	29 (Scarborough) Gulf's Response to Item No. 180, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
10	30 (Scarborough) Gulf's Response to Item No. 200, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
12	31 (Scarborough) Gulf's Response to Item No. 249, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
14	32 (Scarborough) Gulf's Response to Item No. 250, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
16	33 (Scarborough) Gulf's Response to Item No. 256, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
18	34 (Scarborough) Gulf's Response to Item No. 259, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
20	35 (Scarborough) Gulf's Response to Item No. 274, OPC's 4th Set of Int. Docket No. 891345-EI	9	9
22	36 (Scarborough) (Fell) Gulf's Response to Rate Case Audit Report, Docket No. 881167-EI	9	9
24	37 (Gilbert) Gulf Power Planning/ Budgeting Flowchart	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	38 (Gilbert) 1990 Capital Additions Budget	9	9
5	39 (Gilbert) 1990 O&M Expense Budget Less Direct Fuel and Purchased Power	9	9
7	40 (Gilbert) Gulf Power O&M Budgeting Schematic	9	9
9	41 (Gilbert) Example of Gulf Power Budget Deviation Report	9	9
10	42 (Gilbert) Gulf Power Financial Model Flowchart	9	9
11	43 (Gilbert) Responsibility for MFRs	9	9
13	44 (Gilbert) Analysis of Budget and Actual Expenses for Employee Relations Planning Unit 1986-1989	9	9
14	45 (Gilbert) Complement Vacancies as of May 8, 1990	9	9
16	46 (Bell) Overviews of Financial Forecasting Process	9	9
17	47 (Bell) AICPA Guidelines for Prospective Financial Statements	9	9
18	48 (Bell) Prior Year's Forecast to Actual Variance as a Percent of Operating Revenues	9	9
20	49 (McMillan) Gulf Power Financial Model Flowchart	9	9
21	50 (McMillan) 1989 and 1990 Balance Sheets	9	9
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	51 (McMillan) 1989 and 1990 Income Statements	9	9
5	52 (McMillan) Utility Plant Balances	9	9
6	53 (McMillan) 13-Month Average Rate Base for the Period Ending December 31, 1990	9	9
8	54 (McMillan) Projects Included in Interest Bearing CWIP	9	9
10	55 (McMillan) 13-Month Average Working Capital for the Period Ending December 31, 1990	9	9
12	56 (McMillan) Net Operating Income for the Months Ending December 31, 1990	9	9
14	57 (McMillan) Fuel Revenues and Expenses for the 12 Months Ending December 31, 1990	9	9
16	58 (McMillan) Conservation Revenues and Expenses for the 12 Months Ending December 31, 1990	9	9
18	59 (McMillan) Industry Association Dues Related to Lobbying Chamber of Commerce for the 12 Months Ending December 31, 1990	9	9
20	60 (McMillan) Institutional Advertising for the 12 Months Ending December 31, 1990	9	9
22	61 (McMillan) Other Taxes Adjustment for the 12 Months Ending December 31, 1990	9	9
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	62 (McMillan) Income Tax Adjustment for the 12 Months Ending		
5	December 31, 1990	9	9
6	63 (McMillan) Interest Synchronization Adjustment for the 12 Months Ending		
7	December 31, 1990	9	9
8	64 (Parsons) Index to Schedules	9	9
9	65 (Parsons) Summary of Daniel and Scherer UPS and Territorial		
10	Commitments 1984-1990	9	9
11	66 (Parsons) Unit Capacity Ratings and Commercial Operation Dates		
12		9	9
13	67 (Parsons) March 1979 Generation Expansion Plan-Gulf Percent		
14	Reserves With and Without Plant Daniel Capacity	9	9
15	68 (Parsons) Price of U. S. Imported Crude Oil		
16		9	9
17	69 (Parsons) Gulf and Southern Forecasted Reserves in 1990 With and Without UPS		
18		9	9
19	70 (Parsons) Gulf and Southern Planned Reserves With and Without UPS		
20		9	9
21	71 (Parsons) 1990 Coal-Fired Generating Capacity Cost		
22		9	9
23	72 (Parsons) UPS Summary		
24		9	9
25	73 (Parsons) Southern Electric System-Total UPS Allocated to Units		
		9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	74 (Parsons) O&M Benchmark Comparison	9	9
5	75 (Parsons) EPRI Total 1990 Planned Expenditure Budget	9	9
7	76 (Parsons) Comparison of 1984 Actual Budget Deviation for SCS to the FPSC Adjustment in Order No. 14030	9	9
9	77 (Parsons) Coal Inventory Level Policy	9	9
10	78 (Parsons) Responsibility for MFRs	9	9
11	79 (Parsons) Exhibit No. 1, OPC Deposition of E. B. Parsons, Jr. Docket No. 891345-EI	9	9
12	80 (Parsons) Exhibit No. 3, OPC Deposition of E.B. Parsons, Jr. Docket No. 891345-EI	9	9
15	81 (Parsons) Gulf's Response to Item No. 101, Staff's 4th Set of Int., Docket No. 891345-EI	9	9
16	82 (Parsons) Gulf's Response to Item No. 66, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
18	83 (Parsons) Gulf's Response to Item No. 67, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
20	84 (Parsons) Gulf's Response to Item No. 221, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
22	85 (Parsons) Gulf's Response to Item No. 222, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
24	25	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	86 (Parsons) Gulf's Response to Item No. 223, OPC's 4th Set of Int.,		
5	Docket No. 891345-EI	9	9
6	87 (Parsons) Gulf's Response to Item No. 224, OPC's 4th Set of Int.,		
7	Docket No. 891345-EI	9	9
8	88 (Parsons) Gulf's Response to Item No. 225(a), (b), (c), (d), (e), 9 (g), and (j), OPC's 4th Set of Int.,		
9	Docket No. 891345-EI	9	9
10	89 (Parsons) Gulf's Response to Item 11 No. 228, OPC's 4th Set of Int.,		
11	Docket No. 891345-EI	9	9
12	90 (Parsons) Gulf's Response to Item 13 No. 232, OPC's 4th Set of Int.,		
13	Docket No. 891345-EI	9	9
14	91 (Parsons) Gulf's Response to Item 15 No. 269, OPC's 4th Set of Int.,		
15	Docket No. 891345-EI	9	9
16	92 (Parsons) Gulf's Response to Item 17 No. 313, OPC's 7th Set of Int.,		
17	Docket No. 891345-EI	9	9
18	93 (Parsons) Gulf's Response to Item 19 No. 83, Staff's 7th Set of Int.,		
19	Docket No. 891345-EI	9	9
20	94 (Parsons) Gulf's Response to Item 21 No. 93, Staff's 7th Set of Int.,		
21	Docket No. 891345-EI	9	9
22	95 (Parsons) Gulf's Response to Item 23 No. 94, Staff's 7th Set of Int.,		
23	Docket No. 891345-EI	9	9
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	96 (Parsons) Gulf's Response to Item No. 7, Staff's 3rd Request for Production, Docket No. 891345-EI	9	9
6	97 (Howell) Southern System Off-System Capacity Sales Docket No. 891345-EI	9	9
8	98 (Howell) Responsibility for MFRs Docket No. 891345-EI	9	9
9	99 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
10	100 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
11	101 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
12	102 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
13	103 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
14	104 (Howell) Gulf Power Company Comparison of Load and Capacity	9	9
15	105 (Howell) Customer Cost Comparison	9	9
16	106 (Howell) GSU Unit Power Sales Allocated to Units	9	9
17	107 (Howell) Plant Daniel and Plant Scherer Transmission	9	9
18	108 (Howell) Gulf's Response to Item No. 61, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	109 (Howell) Gulf's Response to Item No. 75, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
6	110 (Howell) Gulf's Response to Item No. 92, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
8	111 (Howell) Gulf's Response to Item No. 93, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
10	112 (Howell) Gulf's Response to Item No. 106, OPC's 7th Set of Int., Docket No. 891345-EI	9	9
12	113 (Howell) Gulf's Response to Item No. 132, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
14	114 (Howell) Gulf's Response to Item No. 285, OPC's 5th Set of Int., Docket No. 891345-EI	9	9

16

17

18

19

20

21

22

23

24

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3			
4	<u>VOLUME - I (Continued)</u>		
5			
6	109 (Howell) Gulf's Response to Item No. 75, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
7			
8	110 (Howell) Gulf's Response to Item No. 92, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
9			
10	111 (Howell) Gulf's Response to Item No. 93, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
11			
12	112 (Howell) Gulf's Response to Item No. 106, OPC's 7th Set of Int., Docket No. 891345-EI	9	9
13			
14	113 (Howell) Gulf's Response to Item No. 132, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
15			
16	114 (Howell) Gulf's Response to Item No. 285, OPC's 5th Set of Int., Docket No. 891345-EI	9	9
17			
18			
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	115 (Howell) Gulf's Response to Item No. 286, OPC's 5th Set of Int., Docket No. 891345-EI	9	9
6	116 (Howell) Gulf's Response to Item No. 287, OPC's 5th Set of Int., Docket No. 891345-EI	9	9
8	117 (Howell) Gulf's Response to Item No. 23, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
10	118 Exhibit No. 118 not assigned.	-	-
11	119 (Howell) Gulf's Response to Item No. 58, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
13	120 (Howell) Exhibit No. 1, OPC's Deposition of M.W. Howell, Docket No. 891345-EI	9	9
15	121 (Howell) Exhibit No. 2, OPC's Deposition of E.B. Parsons, Jr., Docket No. 891345-EI	9	9
17	122 (Lee) Index	9	9
18	123 (Lee) Power Generation Goals	9	9
19	124 (Lee) Turbine Inspections - Schedules	9	9
20	125 (Lee) Responsibility for MFRs	9	9
21	126 (Lee) Crist Condenser and Cooling Tower Corrosion	9	9
23	127 (Lee) Gulf's Response to Item No. 231, OPC's 4th Set of Int., Docket No. 891345-EI	9	9

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	128 (Lee) Plant Scherer Unit 3 Production O&M Costs	9	9
5			
6	129 (Lee) Gulf's Response to Item No. 100, Staff's 7th Set of Int., Docket No. 891345-EI	9	9
7			
8	130 (Lee) Gulf's Response to Item No. 102, Staff's 7th Set of Int., Docket No. 891345-EI	9	9
9			
10	131 (Lee) Gulf's Response to Item No. 103, Staff's 7th Set of Int., Docket No. 891345-EI	9	9
11			
12	132 (Lee) Gulf's Response to Item No. 105, Staff's 7th Set of Int., Docket No. 891345-EI	9	9
13			
14	133 Duplicate of 132	-	-
15			
16	134 (Jordan) Index to Schedules	9	9
17			
18	135 (Jordan) Transportation Cost Savings Due to New Maintenance Program	9	9
19			
20	136 (Jordan) Transportation Reliability Improvements	9	9
21			
22	137 (Jordan) General Repair Shop Productivity Improvements	9	9
23			
24	138 (Jordan) Responsibility for MFRs	9	9
25			
26	139 (Jordan) Summary of Overhead vs. Underground Expenses	9	9
27			
28	140 (Jordan) Comparison of DSO Charges 1984-1989	9	9
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	141 (Jordan) Gulf's Response to Item No. 211(g), OPC's 4th Set of Int., Docket No. 891345-EI	9	9
6	142 (Jordan) Gulf's Response to Item No. 242, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
8	143 (Jordan) Gulf's Response to Item No. 243, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
10	144 (Jordan) Gulf's Response to Item No. 245, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
12	145 (Jordan) Gulf's Response to Item No. 248, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
14	146 (Conner) Space Allocations	9	9
15	147 (Conner) Index	9	9
16	148 (Conner) Parking Cost Comparisons	9	9
17	149 (Conner) Pace Boulevard Land Held for Future Use	9	9
18	150 (Conner) Gulf Power Land and Building Survey	9	9
20	151 (Conner) 1990 Project Reallocation	9	9
22	152 (Conner) Gulf's Response to Item No. 55, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
24	153 (Conner) Gulf's Response to Item No. 56, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	154 (Conner) Gulf's Response to Audit Data Request No. 8,	9	9
5	Docket No. 891345-EI		
6	155 (Conner) Gulf's Response to Audit Data Request No. 47,	9	9
7	Docket No. 891345-EI		
8	156 (Conner) Gulf's Response to Audit Data Request No. 71,	9	9
9	Docket No. 891345-EI		
10	157 (Conner) Gulf's Response to Audit Data Request No. 92,	9	9
11	Docket No. 891345-EI		
12	158 (Conner) Gulf's Response to Audit Data Request No. 105,	9	9
13	Docket No. 891345-EI		
14	159 (Conner) Gulf's Response to Audit Data Request No. 106,	9	9
15	Docket No. 891345-EI		
16	160 (Conner) Gulf's Response to Audit Data Request No. 157,	9	9
17	Docket No. 891345-EI		
18	161 (Conner) Gulf's Response to Audit Data Request No. 301,	9	9
19	Docket No. 891345-EI		
20	162 (Conner) Gulf's Response to Audit Data Request No. 303,	9	9
21	Docket No. 891345-EI		
22	163 (Conner) "Final Report on Corporate Office Building, Gulf Power Project PE 872 (3336), AW 408951 (E-84-14)" Dated May 23, 1939	9	9
24			
25	164 (Bowers) Air Products Quality Management Process-A Guideline for Utilities	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	165 (Bowers) Importance of Programs and Services-Residential		
5	Customer Survey Summary	9	9
6	166 (Bowers) Impact of FPSC Decision on Benchmark Calculation	9	9
7			
8	167 (Bowers) 1990 Sales Expenses By Function	9	9
9	168 (Bowers) MFRs	9	9
10	169 (Bowers) 1990 Model Energy Code Energy Cost Comparison	9	9
11			
12	170 (O'Sheasy) Gulf's Response to Item No. 30, Staff's 1st Set of Int. Docket No. 891345-EI	9	9
13			
14	171 (Bowers) Gulf's Response to Item No. 43, Staff's 2nd Set of Int. Docket No. 891345-EI	9	9
15			
16	172 (Bowers) Gulf's Response to Item No. 45, Staff's 2nd Set of Int. Docket No. 891345-EI	9	9
17			
18	173 (Bowers) Gulf's Response to Item No. 109, pp. 1-20, Staff's 7th Set Of Int., Docket No. 891345-EI	9	9
19			
20	174 (Bowers) Gulf's Response to Item No. 130, Staff's 8th Set of Int., Docket No. 891345-EI	9	9
21			
22	175 (Bowers) Gulf's Response to Item No. 76, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
23			
24	176 (Bowers) Gulf's Response to Item No. 120, OPC's 2nd Set of Int., Docket No. 891345-EI	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	177 (Bowers) Gulf's Response to Item No. 120, pp. 3-6, OPC's 2nd Set Of Int., Docket No. 891345-EI	9	9
5			
6	178 (Bowers) Gulf's Response to Item No. 253, OPC's 4th Set of Int., Docket No. 891345-EI	9	9
7			
8	179 (Bowers) Gulf's Response to Item No. 31, pp. 1-10, OPC's 2nd Request For PODs, Docket No. 891345-EI	9	9
9			
10	180 (Bowers) Gulf's Response to Item No. 33, pp. 1-3, OPC's 2nd Request, For PODs, Docket No. 891345-EI	9	9
11			
12	181 (Bowers) Gulf's Response to Item No. 35, p. 1, OPC's 2nd Request for, PODs, Docket No. 891345-EI	9	9
13			
14	182 (Bowers) Gulf's Response to Item No. 36, OPC's 2nd Request for PODs, Docket No. 891345-EI	9	9
15			
16	183 (Bowers) Gulf's Response to Item No. 38, pp. 1-2, Public Counsel's 2nd Request for PODs, Docket No. 891345-EI	9	9
17			
18	184 (Bowers) Gulf's Response to Item No. 41, p. 1, OPC's 2nd Request for PODs, Docket No. 891345-EI	9	9
19			
20	185 (Bowers) Gulf's Response to Item No. 43, OPC's 2nd Request for PODs, Docket No. 891345-EI	9	9
21			
22	186 (Bowers) Prefiled Direct Testimony Of W. P. Bowers Docket No. 890324-EI	9	9
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	187 (Bowers) Prefiled Rebuttal Testimony Of W. P. Bowers		
5	Docket No. 890324-EI	9	9
6	188 (Morin) Resume	9	9
7	189 (Morin) DCF Model Quarterly Timing Adjustment	9	9
8	190 (Morin) Southern Company Earnings And Dividends per Share	9	9
10	191 (Morin) Electric Utilities Bond Rating BETA and Common Equity Ratio	9	9
12	192 (Morin) Required Market Return and Measures of Risk for High-BETA Electric Utilities	9	9
14	193 (Morin) Risk Premium Analysis - Southern Company 1979-1988	9	9
15	194 (Morin) Risk Premium Analysis - Southern Company 1984-1989	9	9
17	195 (Morin) Moody's Electric Utilities Risk Premium Analysis	9	9
18	196 (Morin) Quarterly DCF Model	9	9
19	197 (Morin) Moody's 24 Non-Nuclear Electrics: Growth Rates Historical & Projected	9	9
20	198 (Morin) Dow Jones Index Companies Projected Returns, Yields, Growth Rates	9	9
23	199 (Morin) High-Quality Electrics Growth Rates	9	9
24	200 (Kilgore) Gulf Power Company 1990 Retail Customer Forecast	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	201 (Kinlore) Gulf Power Company 1990 Energy Sales Forecast	9	9
5			
6	202 (Kingore) Gulf Power Company 1990 Retail Base Revenue Forecast	9	9
7			
8	203 (Kilgore) Gulf Power Company Short-Term Retail Forecast Accuracy	9	9
9			
10	204 (Kilgore) Rate and Other Classifications Summary	9	9
11			
12	205 (Kilgore) Responsibility for MFRs	9	9
13			
14	206 (Kilgore) 1990 Retail Customer Forecast	9	9
15			
16	207 (Kilgore) 1990 Retail Energy Sales Forecast	9	9
17			
18	208 (Kilgore) Retail Base Revenue Forecast	9	9
19			
20	209 (Kilgore) MFR E-14	9	9
21			
22	210 (Kilgore) MFR E-18a	9	9
23			
24	211 (Kilgore) MFR E-18b	9	9
25			
26	212 (Kilgore) MFR E-18c	9	9
27			
28	213 (Kilgore) Southeastern U. S. Annual Net Energy for Load Actual vs. Forecast 1984-85	9	9
29			
30	214 (Kilgore) Historical Growth Rate Forecast	9	9
31			
32	215 (Kilgore) Comparison of Forecast Accuracy - 1989 Test Year Growth in Retail Base Rate Revenue	9	9
33			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	216 (Kilgore) Short-Term Retail Forecast Accuracy	9	9
5			
6	217 (Kilgore) Graphs - Rosen/Larkin vs. Gulf Power Accuracy Comparison	9	9
7	218 (Kilgore) Gulf's Response to Item No. 18, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
8			
9	219 (Kilgore) Gulf's Response to Item No. 52, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
10			
11	220 (Kilgore) Gulf's Response to Item No. 115, Staff's 8th Set of Int., Docket No. 891345-EI	9	9
12			
13	221 (Kilgore) Gulf's Response to Item No. 227, OPC's 5th Set of Int., Docket No. 891345-EI	9	9
14			
15	222 (O'Sheasy) Present Rate Summary for 12 Months Ending December 31, 1990	9	9
16			
17	223 (O'Sheasy) Analysis of Investment For 12 Months Ending December 31, 1990	9	9
18			
19	224 (O'Sheasy) Analysis of Revenues For 12 Months Ending December 31, 1990	9	9
20			
21	225 (O'Sheasy) Analysis of Expenses For 12 Months Ending December 31, 1990	9	9
22			
23	226 (O'Sheasy) Table of Line Allocators And Percentages for 12 Months Ending December 31, 1990	9	9
24			
25	227 (O'Sheasy) Responsibility for MFRs	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	228 (O'Sheasy) Levelization Definition	9	9
5	229 (O'Sheasy) Summary and Unit Cost For Revised 12 Months Ending		
6	December 31, 1990	9	9
7	230 (O'Sheasy) Gulf's Response to Item No. 6, Staff's 1st Set of Int.,		
8	Docket No. 891345-EI	9	9
9	231 (O'Sheasy) Gulf's Response to Item No. 27, Industrial Intervenors 2nd		
10	Request for PODs		
11	Docket No. 891345-EI	9	9
12	232 (O'Sheasy) Late Filed Exhibit No. 6, Staff's Deposition of M.T. O'Sheasy,		
13	Docket No. 891345-EI	9	9
14	233 (Haskins) Analysis of Proposed Revenue by Rate - 12 Months Ending		
15	December 1990	9	9
16	234 (Haskins) Rate of Return by Rate Class	9	9
17	235 (Haskins) Proposed Tariffs	9	9
18	236 (Haskins) Bill Frequency Summary For 12 Months Ending September 1989	9	5
19	237 (Haskins) Average Cost of Localized Investment	9	9
20	238 (Haskins) 1987 and 1988 Peak Hours Distribution	9	9
21	239 (Haskins) Annual Hours-Use Comparison	9	9
22	240 (Haskins) Responsibility for MFRs	9	9
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	241 (Haskins) Analysis of Proposed Revenue by Rate - 12 Months Ending December 1990	9	9
5			
6	242 (Haskins) Rate of Return by Rate Class	9	9
7			
8	243 (Haskins) Average Cost of Localized Investment	9	9
9	244 (Haskins) Comparison of Gulf's PXT CED Bill and PXT Minimum Bill to Mr. Pollock's Annual Minimum Bill	9	9
10			
11	245 (Haskins) Examples of GSD Minimum Bill Calculation	9	9
12			
13	246 (Haskins) Revision of Mr. Kisla's Table II	9	9
14	247 (Haskins) Revised Tariff Sheet No. 6.3	9	9
15			
16	248 (Haskins) Comparison of Gulf's SS Demand Calculation to Mr. Kisla's SS Demand Calculation	9	9
17			
18	249 (Haskins) Gulf's Response to Item No. 4, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
19			
20	250 (Haskins) Gulf's Response to Item No. 13, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
21			
22	251 (Haskins) Gulf's Response to Item No. 27, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
23			
24	252 (Haskins) Gulf's Response to Item No. 32, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	253 (Haskins) Gulf's Response to Item No. 35, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
6	254 (Haskins) Gulf's Response to Item No. 37, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
8	255 (Haskins) Gulf's Response to Item No. 37, Staff's 1stSet of Int., Docket No. 891345-EI	9	9
10	256 (Haskins) Gulf's Response to Item No. 38, Staff's 1st Set of Int., Docket No. 891345-EI	9	9
12	257 (Haskins) Gulf's Response to Item No. 40, Staff's 1st Set of Int., Docket No. 891345-EI	9	3
14	258 (Haskins) Gulf's Response to Item No. 47, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
16	259 (Haskins) Gulf's Response to Item No. 48, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
18	260 (Haskins) Gulf's Response to Item No. 54, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
20	261 (Haskins) Gulf's Response to Item No. 64, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
22	262 (Haskins) Gulf's Response to Item No. 65, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
24	263 (Haskins) Gulf's Response to Item No. 66, Staff's 3rd Set of Int., Docket No. 891345-EI	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	264 (Haskins) Gulf's Response to Item No. 67, Staff's 3rd Set of Int.,	9	9
5	Docket No. 891345-EI		
6	265 (Haskins) Gulf's Response to Item No. 73, Staff's 3rd Set of Int.,	9	9
7	Docket No. 891345-EI		
8	266 (Haskins) Gulf's Response to Item No. 110, Staff's 8th Set of Int.,	9	9
9	Docket No. 891345-EI		
10	267 (Haskins) Gulf's Response to Item No. 111, Staff's 8th Set of Int.,	9	9
11	Docket No. 891345-EI		
12	268 (Haskins) Gulf's Response to Item No. 112, Staff's 8th Set of Int.,	9	9
13	Docket No. 891345-EI		
14	269 (Haskins) Gulf's Response to Item No. 113, Staff's 8th Set of Int.,	9	9
15	Docket No. 891345-EI		
16	270 (Haskins) Gulf's Response to Item No. 120, Staff's 8th Set of Int.,	9	9
17	Docket No. 891345-EI		
18	271 (Haskins) Gulf's Response to Item No. 121, Staff's 8th Set of Int.,	9	9
19	Docket No. 891345-EI		
20	272 (Haskins) Gulf's Response to Item No. 124, Staff's 8th Set of Int.,	9	9
21	Docket No. 891345-EI		
22	273 (Haskins) Gulf's Response to Item No. 126, Staff's 8th Set of Int.,	9	9
23	Docket No. 891345-EI		
24	274 (Haskins) Gulf's Response to Item No. 141, Staff's 8th Set of Int.,	9	9
25	Docket No. 891345-EI		

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	275 (Haskins) Gulf's Response to Item No. 144, Staff's 8th Set of Int., Docket No. 891345-EI	9	9
5			
6	276 (Haskins) Gulf's Response to Item No. 145, Staff's 8th Set of Int., Docket No. 891345-EI	9	9
7			
8	277 (Haskins) Gulf's Response to Item No. 146, Staff's 8th Set of Int., Docket No. 891345-EI	9	9
9			
10	278 (Haskins) Gulf's Response to Item No. 5, Staff's Second Request For PODs, Docket No. 891345-EI	9	9
11			
12	279 (Haskins) Gulf's Response to Item No. 7, Monsanto's 1st Set of Int., Docket No. 891345-EI	9	9
13			
14	280 (Haskins) Gulf's Response to Item No. 24, Monsanto's First Request For PODs, Docket No. 891345-EI	9	9
15			
16	281 (Haskins) Gulf's Response to Item No. 12, Industrial Intervenors' 2nd Set of Int., Docket No. 891345-EI	9	9
17			
18	282 (Haskins) Gulf's Response to item No. 13, Industrial Intervenors' 2nd Set of Int., Docket No. 891345-EI	9	9
19			
20			
21	283 (Haskins) Gulf's Response to Item No. 11, FEA's 1st Set of Int., Docket No. 891345-EI	9	9
22			
23	284 (Haskins) Exhibit No. 6, Staff's Deposition of J.L. Haskins, Docket No. 891345-EI	9	9
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	285 (Haskins) Exhibit No. 4, Staff's Deposition of J.L.		
5	Haskins, Docket No. 891345-EI	9	9
6	286 (Haskins) Exhibit No. 5, Staff's Deposition of J.L.		
7	Haskins, Docket No. 891345-EI	9	9
8	287 (Haskins) Exhibit No. 7, Staff's Deposition of J.L.		
9	Haskins, Docket No. 891345-EI	9	9
10	288 (Haskins) Exhibit No. 10, Staff's Deposition of J.L.		
11	Haskins, Docket No. 891345-EI	9	9
12	289 (Haskins) Exhibit No. 15, Staff's Deposition of J.L.		
13	Haskins, Docket No. 891345-EI	9	9
14	290 Duplicates 291 below	-	-
15	291 (Haskins) Exhibit No. 16, Staff's Deposition of J.L.		
16	Haskins, Docket No. 891345-EI	9	9
17	292 (Haskins) Exhibit No. 20, Staff's Deposition of J.L.		
18	Haskins, Docket No. 891345-EI	9	9
19	293 (Bushart) Economic Impact of Competitive Loads		
20		9	9
21	294 (Bushart) Gulf's Response to Item No. 88, Staff's 6th Set of Int.,		
22	Docket No. 891345-EI	9	9
23	295 (Hodges) Gulf's Response to Item No. 88, Staff's 6th Set of Int.,		
24	Docket No. 891345-EI	9	9
25	296 (Fell) Warehouse Audit and Alleged \$2,000,000 Shortage		
		9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>		<u>IDENTIFIED</u>	<u>ADMITTED</u>
3		<u>VOLUME - I (Continued)</u>		
4	297	(Fell) Misappropriations of Kyle Croft	9	9
5				
6	298	(Various Witnesses) Gulf Power Company's Response to Rate Case Audit Docket No. 881167-EI	9	9
7				
8	299	(Various Witnesses) Gulf Power Company's Response to Rate Case Audit Docket No. 891345-EI	9	9
9				
10	300	(Schultz) Adjusted Net Operating Cost	9	9
11	301	(Schultz) Summary of Expense Adjustments	9	9
12				
13	302	(Schultz) Reference Level Adjustment-Employee Relations	9	9
14	303	(Schultz) Labor Complement Adjustment and Related Payroll Taxes	9	9
15				
16	304	(Schultz) Calculation of Actual and Forecast Average Turbine and Boiler Inspections Expense	9	9
17				
18	305	(Schultz) OPC Benchmark Analysis	9	9
19	306	(Schultz) Steam Production Adjustment	9	9
20				
21	307	(Schultz) Disallowance of Duplicative SCS Services	9	9
22	308	(Schultz) Calculation to Restate Budgeted SCS Services to Page 3 Historical Actual Cost	9	9
23				
24	309	(Schultz) Employee Benefits	9	9
25				

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>		<u>IDENTIFIED</u>	<u>ADMITTED</u>
3		<u>VOLUME - I (Continued)</u>		
4	310	(Schultz) Calculation of Average Obsolete Distribution Material Expense	9	9
5				
6	311	(Schultz) "Perks" - Disallowance of Expense for Officer and Management	9	9
7				
8	312	(Schultz) Calculation of Average Fan and Duct Repair Expense	9	9
9				
10	313	(Schultz) Disallowance of Former ECCR Recovery Program from Base Rates	9	9
11				
12	314	(Schultz) Adjustment to Remove Conservation Programs from Customer Service and Information for ECCR Review	9	9
13				
14	315	(Schultz) Adjustment to Remove Test Year Marketing Expenses	9	9
15				
16	316	(Schultz) Summary of Benchmark Adjustments	9	9
17				
18	317	(Schultz) Distribution System Work Order Clearance	9	9
19				
20	318	(Larkin) Revenue Requirements Calculations	9	9
21				
22	319	(Larkin) 13-Month Average Rate Base as Adjusted	9	9
23				
24	320	(Larkin) 13-Month Average Plant Balance	9	9
25				
	321	(Larkin) Depreciation Reserve Balance by Month	9	9
	322	(Larkin) Provision for Depreciation	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	323 (Larkin) 12-Month Average Depreciation Rate 1989	9	9
5			
6	324 (Larkin) Adjustment to Remove Plant Held for Future Use from Rate Base	9	9
7	325 (Larkin) Adjustments to Working Capital	9	9
8			
9	326 (Larkin) New and Revised Adjustments To Rate Base for 13 Months	9	9
10	327 (Larkin) 1990 Retail Energy Sales Forecast	9	9
11			
12	328 (Larkin) Depreciation and Amortization Expense Adjustment	9	9
13	329 (Larkin) Interest Synchronization Adjustment	9	9
14			
15	330 (Larkin) Adjustment to Income Tax Expenses for Proposed Changes to Operating Income Revenues And Expenses	9	9
16			
17	331 (Rosen) Qualifications	9	9
18	332 (Rosen) Scherer Commitments	9	9
19	333 (Rosen) Reserve Margins	9	9
20	334 (Rosen) Southern Studies Form 2.2, p.3 of 3	9	9
21			
22	335 (Rosen) Economics of Removing Scherer	9	9
23	336 (Rosen) Capacity Settlement Credits Calculation	9	9
24			
25	337 (Rosen) Short Term Retail Forecast Accuracy	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	338 (Rothschild) Recommended Cost of Capital	9	9
5	339 (Rothschild) Discounted Cash Flow	9	9
6	340 (Rothschild) Non-Nuclear Discounted Cash Flow	9	9
7	341 (Rothschild) Moody's 24 Electric Utility Companies	9	9
8	342 (Rothschild) Non-Nuclear External Financing Rate	9	9
9	343 (Rothschild) ROE Implied in Zack's Consensus Growth Rate	9	9
10	344 (Rothschild) Moody's 24 Electric Utilities Capital Structure Comparison	9	9
11	345 (Rothschild) Analysis of Effect of Leverage on Cost of Capital	9	9
12	346 (Rothschild) Common Stock Cost of Flotation	9	9
13	347 (Rothschild) Dow Jones Industrials From 1920 through 1987	9	9
14	348 (Rothschild) Cost of Equity Differential Between Users	9	9
15	349 (Rothschild) Sales of Electricity By Customer Class (Appendix II)	9	9
16	350 (Wright) Cost Analysis Flowchart	9	9
17	351 (Wright) Cost of Service Study In Response to Staff Interrogatory No. 1	9	9
18			
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	352 (Wright) Revenues, Net Operating Income and Class Rates of Return Alternate Cost of Service Studies at Present Rates	9	9
5			
6	353 (Wright) Comparative Class Shares Of Base Load Plant Responsibility And Base Load Fuel, Alternative Cost Studies	9	9
7			
8	354 (Johnson) Comparison of GPC and FEA Increases to LP/LPT and PXT Rate Classes	9	9
9			
10	355 (Johnson) Revenue Required by Voltage Level at Present Rates	9	9
11			
12	356 (Johnson) Comparison of FEA-Proposed LP/LPT Rate with Gulf Power Proposed Rate (3 pages)	9	9
13			
14	357 (Johnson) LP/LPT Bill Comparison	9	9
15			
16	358 (Kisla) Overview of Pulp and Paper Making Process	9	9
17			
18	359 (Kisla) Generator Ratings: Effect Of Ambient Temperature	9	9
19			
20	360 (Kisla) Effect of Process Descriptions on Steam and Electric Use and Cogeneration	9	9
21			
22	361 (Pollock) Test Year System Duration Curve and Monthly System Peak Demands	9	9
23			
24	362 (Pollock) Per Unit Capital Costs v. Per Unit Operating Costs, Gulf's Refined Equivalent Peaker Method	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	374 (Pollock) Gulf's Proposed Distribution of Increase without Migration	9	9
5			
6	375 (Pollock) Summary of Cost of Service Results, Near Peak Method	9	9
7			
8	376 (Pollock) Industrial Intervenors' Recommended Distribution of Increase	9	9
9			
10	377 (Pollock) Comparison of Cost of Service Results at Present and Recommended Rates: Near Peaker Method	9	9
11			
12	378 (Pollock) Qualifications of Jeffry Pollock	9	9
13			
14	379 (Pollock) Cost of Service Determination Procedures	9	9
15			
16	380 (Pollock) Illustrations of Conceptual Flaws with Equivalent Peaker and Refined Equivalent Peaker Methods	9	9
17			
18	381 (Seery) Schedule 1: The Consumer Price Index - Average Annual Percentage Changes and the Five Year Moving Average	9	9
19			
20	" Schedule 2: Yield on Seasoned "A" Utility Bonds - Average Percentage Changes and the Five-Year Moving Average	9	9
21			
22	" Schedule 3: Interest and Inflation Rates	9	9
23			
24	" Schedule 4: Aa/AA Rated Electric Utilities Investment Risk Characteristics	9	9
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I</u> (Continued)		
4	381 Schedule 5: A/A Rated Electric Utility Ratio Summary	9	9
5	" Scheduled 6: Gulf Power Company - Quality Measurements	9	9
6	" Schedule 7: DCF Model Equation	9	9
7	" Schedule 8: Two-Stage, Annually Compounded Discounted Cash Flow Model	9	9
8	" Schedule 9: Two-Stage, Annually Compounded Discounted Cash Flow Analysis for the Aa/AA Rated Electric Utility Index	9	9
9	" Schedule 10: Risk Premium Equation	9	9
10	" Schedule 11: Estimated Monthly Risk Premiums Aa/AA Electric Utility Index	9	9
11	" Schedule 12: Bond Yield Differential	9	9
12	" Schedule 13: Standard & Poor's Financial Benchmarks	9	9
13	" Schedule 14: Comparison - Overall Cost Of Capital	9	9
14	" Schedule 15: Summary of Cost of Equity Analysis	9	9
15	382 (Freeman) Composite: (A-F) Rate Case Audit Report Docket No. 871167-EI	9	9
16	383 (Freeman) SEE EXHIBIT 430	-	-
17	384 (Freeman) Resume of R.A. Freeman	9	9
18			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	385 (Brown) Attachment I - Gulf Power Company Logged Complaints - 10 Year Comparison	9	9
6	" Attachment II - Type and Justifi- cation for Gulf Power Complaints Received and Closed During 1989	9	9
8	" Attachment IIB - Gulf Power Company - Complaints by Type - 1989	9	9
10	" Attachment III - Justification for Gulf Power Company Complaints	9	9
11	" Attachment IVA - Electric Industry Calendar Year Comparison of Complaint Activity	9	9
14	" Attachment IVB - Electric Industry Calendar Year Comparison of Complaint Activity	9	9
16	" Attachment V - January - March, 1990 Division of Consumer Affairs Complaint Activity, Electric Industry		
18	386 (Bass) Amounts Associated with Plea Agreement, Count 1	9	9
19	387 (Bass) Amounts Associated with Plea Agreement, Count 2	9	9
21	388 (Dawson) Direct Testimony of Robert G. Dawson in FERC Docket No. ER89-48-000, pp. 41-44	9	9
23	389 (Dawson) Deposition of Robert G. Dawson, 4-14-89, Docket No. 881157-EI, pp. 17-20, 35-37, And 86-91	9	9

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I</u> (Continued)		
4	390 (McCrary) Management, 4th Ed., 1989, By Kreitner, Houghton-Mifflin Company, page 514	9	
5			
6	391 (McCrary) Baker-Childers Investigative Report (12/22/83 - 1/23/84)	9	9
7			
8	392 (McCrary) Gulf's Response to Items No. 175 - 177, Staff's 5th Set Of Int.	9	9
9			
10	393 (McCrary) Accounts Payable Voucher #324566	9	
11			
12	394 (McCrary) Statement of Professional Services Rendered May 21, 1987	9	
13			
14	395 (McCrary) Tom Baker Report to Gulf Power Board of Directors (37 pages, Prepared October 12, 1988)	9	9
15			
16	396 (McCrary) January 9, 1989, Gulf Power Company Report to the Audit Committee	9	9
17			
18	397 (McCrary) Special Report to the Audit Committee of the Board of Directors (February 6, 1989)	9	9
19			
20	398 (McCrary) Minutes of Board of Directors Meeting (October 12, 1988)	9	9
21			
22	399 (McCrary) Report of the Audit Committee to the Full Board	9	9
23			
24	400 (McCrary) Special Investigation by Audit Committee - November 14, 1988 Minutes	9	9
25			
24	401 (McCrary) Minutes of Audit Committee Meeting - November 29, 1988 "	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	402 (McCrary) Minutes of Audit Committee Meeting - December 9, 1988	9	9
5	403 (McCrary) Minutes of Audit Committee Meeting - December 29, 1988	9	9
6	404 (McCrary) Minutes of Audit Committee Meeting - January 5, 1989	9	9
7	405 (McCrary) Minutes of Audit Committee Meeting - January 9, 1989	9	9
8	406 (McCrary) Minutes of Audit Committee Meeting - January 20, 1989	9	9
9	407 (McCrary) Minutes of Audit Committee Meeting - February 6, 1989	9	9
10	408 (McCrary) Minutes of Audit Committee Meeting - April 7, 1989	9	9
11	409 (McCrary) Interim Statement and Resolution of Audit Committee (1-5-89)	9	9
12	410 (McCrary) Report to Audit Committee - April 7, 1989	9	9
13	411 (McCrary) Information Reviews Regarding Duties, Role and Responsibility and Past Activities Of Audit Committee	9	9
14	412 (McCrary) Gulf's Response to Items Nos. 1 - 9, Staff's 1st Set of Int., Docket No. 890832-EI	9	9
15	413 (McCrary) Plea Agreement (Criminal Information No. CR 89412-A, United States District Court for the Northern District of Georgia, Atlanta Division)	9	9
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	414 (McCrary) Gulf's Response to Items 18 - 21, Staff's 6th Request For POD's	9	9
6	415 (McCrary) Gulf's Response to Items 18 - 21, Staff's 6th Request For POD's	9	9
8	416 (Scarborough) Gulf's Response to Items Nos. 189-208, Staff's 12th Set of Int.	9	9
10	417 (Scarborough) Gulf's Response to Item No. 143, p. 3, OPC'S 3rd Set Of Int.	9	9
12	418 (Scarborough) Gulf's Response to Item No. 88, OPC's 2nd Set Of Int.	9	9
14	419 (Scarborough) Gulf's Response to Items Nos. 148 and 149, Staff's 9th Set of Int.	9	9
16	420 (Scarborough) Gulf's Response to Items Nos. 5 and 6, Staff's Data Request No. 100 (1st page only Of No. 5)	9	9
18	421 (Scarborough) Gulf's Response to Item No. 18, OPC's 1st Request For PODs.	9	9
20	422 (Scarborough) Actuarial Update for Pensions and Post-retirement Benefits	9	9
22	423 (Scarborough) Gulf's Response to Public Counsel's Fourth Set of Interrogatories, NOs. 182 and 183	9	9
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	424 (Scarborough) Gulf's Response to Items Nos. 290 and 299, OPC's Sixth Set of Int.	9	9
6	425 (Scarborough) Gulf's Response to Item No. 105, OPC's 7th Request For PODs	9	9
8	426 (Scarborough) Gulf's Response to Item No. 13 (Revised), OPC's 1st Set of Int.	9	9
10	427 (Gilbert) Gulf's Response to Item No. 86, OPC's 2nd Set Of Int.	9	9
12	428 (Gilbert) Gulf's Response to Item No. 14, OPC's 1st Set Of Int.	9	9
14	429 (Gilbert) Gulf's Response to Item No. 96, OPC's 2nd Set Of Int.	9	9
16	430 (McMillan) FPSC Audit Report, May, 1990	9	9
18	431 (McMillan) Gulf's Response to Item No. 88, OPC's 2nd Set Of Int.	9	9
20	432 (McMillan) Gulf's Response to Item No. 144, pp. 2-4, OPC's 3rd Set of Int.	9	9
22	433 (McMillan) Gulf's Response to Item No. 91, OPC's 2nd Set Of Int.	9	9
24	434 (McMillan) Gulf's Response to Item No. 187, OPC's 11th Set Of Int.	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	435 (McMillan) Gulf's Response to Item No. 212 e (3), OPC's 4th Set Of Int.	9	9
6	436 (McMillan) Gulf's Response to Item No. 33, OPC's 1st Set Of Int.	9	9
8	437 (McMillan, O'Sheasy) Gulf's Response To Item No. 53, Staff's 3rd Set Of Int. - Allocation of Uncollectible Expense	9	9
10	438 (McMillan, O'Sheasy, Haskins) Haskins Deposition Exhibit No. 9, Docket No. 881167-EI, Uncollectibles By Rate Class	9	9
13	439 (McMillan) Gulf's Response to Item No. 188, Staff's 11th Set Of Int.	9	9
15	440 (Bowers) Gulf's Response to Items Nos. 130 and 131, Staff's 8th Set of Int.	9	9
17	441 (Bowers) Gulf's Response to Item No. 130, Staff's 8th Set Of Int. (Expense for four consecu- tive programs removed from the ECCR clause	9	9
20	442 (Bowers, Bushart) Gulf's Response To Items Nos. 57, 58 and 59, Staff's 3rd Set of Int.	9	9
22	443 (Bowers, Hodges) Gulf's Response To Items Nos. 86, 88 and 89, Staff's 6th Set of Int.	9	9

24

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	444 (Bowers, Jordan, Bushart) Gulf's Response to Items Nos. 103, 111, 112, 114, 116, 119, 120, 127, 133, 1421, OPC's 2nd set of Int.	9	9
7	445 (Bowers) Gulf's Response to Items Nos. 42 - 45, Staff's 2nd set of Int.	9	9
9	446 (Bowers) Gulf's Response to Item No. 102, OPC's 2nd Set Of Int.	9	9
11	447 (Bowers, Hodges) Various Ads from Parade of Homes, Description of Energy Efficient Building	9	9
14	448 (Parsons) Gulf's Response to Items Nos. 82 - 84, Staff's 5th Set Of Int.	9	9
16	449 (Parsons) Gulf's Response to Item No. 264, OPC's 4th Set Of Int.	9	9
18	450 (Parsons) Deposition of E. B. Parsons, Jr., May 1, 1989, Page 98 - 103, Docket No. 881167-EI	9	9
20	451 (Parsons) Gulf's Response to Items Nos. 6 and 7, Staff's 3rd Request for POD's	9	9
22	452 (Parsons) Late-Filed Exhibits Nos. 4 and 5 to the April 14, 1989, Deposition of David M. Ratcliff, Docket No. 881167-EI	9	9
24	453 (Parsons) Deposition of Charles Rickey Berry, pp. 1-20, May 15, 1989, Docket No. 881167-EI	9	9

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	454 (Parsons) Gulf's Response to Item No. 125, Staff's 4th Set		
5	Of Int., Docket No. 881167-EI	9	9
6	455 (Parsons) Gulf's Response to Item No. 1, FEA's 1st Set of Int.	9	9
7	456 (Parsons, Howell) Gulf's Response to Items Nos. 152, 153, 155, 156, 158, 159, 161 - 165, 168, 173, 174, 176 - 178, 185 and 186, Staff's 10th Set of Int.		
9		9	9
10	457 (Parsons, Howell) Gulf's Response to Items Nos. 166 and 181, Staff's 10th Set of Int.		
11		9	3
12	458 (Parsons, Howell) Gulf's Response to Item No. 9, Staff's 4th Request For PODs		
13		9	9
14	459 DELETED, WILL NOT BE USED	-	-
15	460 (Parsons, Howell) Gulf's Response to Item No. 12, Industrial Intervenors' 1st Set of Int. (Revised 2-8-89), Docket No. 881167-EI		
16		9	
17	461 (Parsons, Howell) 1990 Intercompany Interchange Contract, Exhibit J		
18		9	9
19	462 (Parsons, Howell) Gulf's Response to Items Nos. 167, 169, 170, 171, 172, 180, 182 and 184, Staff's 10th Set Of Int.		
20		9	9
21	463 (Parsons, Howell) Gulf's Response to Item No. 179, Staff's 10th Set of Int.		
22		9	9
23	464 (Parsons, Howell) Gulf's Response to Items Nos. 8, 10, 11 and 12, Staff's 4th Request for PODs		
24		9	9
25			

1 Index of Exhibits Continued:

2 NUMBER: IDENTIFIED ADMITTED

3 VOLUME - I (Continued)

4

5 465 (Parsons, Howell) Retrospective Audit
Report for Plant Scherer Units 3 & 4
By O'Brien-Kreizberg & Assoc. , Inc. 9 9

6

7 466 (Parsons, Howell) Gulf's Response to
Item No. 14, Industrial Intervenors'
1st Set of Int., Docket No. 881167-EI 9 9

8

9 467 (Parsons, Howell) Gulf's Response to
Item No. 90, Staff's 6th Set of Int. 9 9

10 468 (Parsons, Howell, Dawson) Counterclaim
Filed by Southern Services, Inc.,
11 in the U.S. District Court (Eastern
District of Texas, Beaumont Division)
12 regarding Litigation with Gulf States
Utilities 9 9

13

14 469 (Parsons) Gulf's Response to Item
No. 313, OPC's 7th Set of Int. 9 9

15 470 (Parsons, Howell) Gulf's Response to
Items Nos. 93 - 102, 105, 106 and 109,
16 Staff's 7th Set of Int. 9 9

17 471 (Howell) Gulf's Response to Items
Nos. 154, 157, 160, 175 and 183,
18 Staff's 10th Set of Int. 9 9

19 472 (Howell) Gulf's Response to Item
No. 91, Staff's 6th Set of Int. 9 9

20

21 473 (Howell) Gulf's Response to
Item No. 58, OPC's 2nd Request
For PODs 9 9

22

23 474 (Howell) Gulf's Response to Item
No. 11, Staff's 1st Set of Int.,
Explanation for use of monthly
24 Differentiation for capacity and
Energy rates from Southern States 9 9

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I</u> (Continued)		
4	475 (Howell) Gulf's Response to Item No. 8, Staff's 1st Set of Int., Southern IIC 1990 Monthly Charge Rates	9	9
6	476 (Howell) Gulf's Response to Item No. 69, Staff's 3rd Set of Int., Southern System Policy Regarding Treatment of Interruptible Load Under IIC	9	9
9	477 (Conner) Gulf's Response to Items Nos. 220 - 221, Staff's 14th Set of Int.	9	9
10	478 (Conner) Gulf's Response to Item No. 138, OPC's 2nd Set Of Int.	9	9
11	479 (Conner, Scarbrough) FPSC List of Retirement Units, p. 4, 97 - 100	9	9
12	480 (Kilgore, O'Sheasy, Haskins, Wright) Gulf's Response to Item No. 27, Industrial Interv. 2nd Set of Int.	9	9
13	481 (Kilgore, O'Sheasy) Kilgore Depo. Ex. 10. Standby service revenues for Nonmigrating PXT customer	9	9
14	482 (Kilgore, O'Sheasy) Kilgore Depo. Ex. 17. Revised response to Indus. Intervenors 1st Request for Production of Documents No. 26	9	9
15	483 (Kilgore) Gulf's Response to Item No. 217, Staff's 13th Set Int. Data for 71 Highest System Peak Hrs.	9	9
16	484 (Kilgore) Gulf's Response to Item No. 18, Staff's 1st Set Int. MWHs And 12 CP KW for wholesale class	9	9
17			
18			
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	485 (Kilgore) Kilgore Dep. Ex. No. 12. SEP KWH Excluded in Development of CP KW	9	9
6	486 (Kilgore) Gulf's Response to Item No. 128, Staff's 8th Set Int. 1989 And 1990 SEP KWH	9	9
8	487 (Kilgore) Gulf's Response to Item No. 134, Staff's 8th Set Int. SE Period Hours Designated by Year	9	9
10	488 (Kilgore) Gulf's Response to Item No. 137. Staff's 8th Set Int. 12 CP And NCP Load Factors for SE and non- SE Customers (6 PXT customers)	9	9
13	489 (Kilgore, Wright) Gulf's Response to Item No. 139, Staff's 8th Set of Int. Metered and Billing KW; Ratios of 12 CP to Metered and Billing KW	9	9
15	490 (Kilgore, Haskins) Gulf's Response To Item No. 10, Staff's 1st Set of Int. Ratio of winter of summer peak	9	9
17	491 (Kilgore) Gulf's Response to Item No. 114, Staff's 8th Set of Int., CP KW for 1987 through 1989 for LP, LPT and PXT classes	9	9
20	492 (Kilgore, Wright) Kilgore Dep. Ex. No. 13. Ratios of on-peak billing KW to 12 CP KW	9	9
22	493 (Kilgore) Gulf's Response to Item No. 15, Staff's 1st Set of Int. Monthly Load Factors for PXT Customers	9	9

24

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	494 (Kilgore) Gulf's Response to Item No. 24, Staff's 1st Set of Int. Annual Load Factors for 2 new PX/PXT customers	9	9
6	495 (Kilgore) Kilgore Dep. Ex. No. 6. Maximum metered KW for SE Customers	9	9
8	496 (Kilgore) Gulf's Response to Item No. 115, Staff's 8th Set of Int. Contract capacity required to be Maintained by customer	9	9
11	497 (Kilgore) Gulf's Response to Item No. 123, Staff's 8th Set of Int. Annual Load Factors for LP/LPT Customers with KW of 7500 or more	9	9
13	498 (Kilgore, Wright) Gulf's Response To Item No. 76, Staff's 3rd Set of Int. Number of days for which no Portion of on-peak hours was Designated as SE period	9	9
16	499 (O'Sheasy, Haskins) Haskins Dep. Ex. No. 16. Revised MFR Schedule E-16d	9	9
18	500 (O'Sheasy, Haskins) Haskins Dep. Ex. No. 4 and 5. OS-I/OS-II Additional Facilities Revenue	9	9
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2

3 NUMBER: IDENTIFIED ADMITTED

4 VOLUME - I (Continued)

5 501 (O'Sheasy) Gulf's Response to Item
6 No. 209, Staff's 13th Set of Int. -
7 12 CP Cost of Service Study with
8 Staff's Requested Revision 9 9

9 502 (O'Sheasy, Haskins, Kilgore)
10 Gulf's Reponse to Item No. 210,
11 Staff's 13th Set of Int. - MFR
12 E Schedules for Staff's Proposed
13 Cost of Service Study and
14 Separate SE Class 9 9

15 503 (O'Sheasy) Gulf's Response to
16 Item No. 211, Staff's 13th Set of
17 Int. - Equivalent Peaker Cost of
18 Service Study with Staff's
19 Requested Provision 9 9

20 504 (O'Sheasy) Gulf's Response to Item
21 No. 212, Staff's 13th Set of Int. -
22 Refind Equivalent Peaker Cost of
23 Service Study with Staff's
24 Requested Revisions 9 9

25 505 (O'Sheasy) Gulf's Response to Item
No. 218, Staff's 13th Set of Int. -
Revision of Company's Revised 12 CP
Cost of Service Study Corrected
for the Error in the Calculation of
Standby Service KW 9 9

506 (O'Sheasy) O'Sheasy Deposition
Exhibit No. 4: Revision of Cost
Allocation for Stanby Service
Customers 9 9

507 (O'Sheasy) O'Sheasy Deposition
Exhibit No. 1 - Recalculation of
Unit Cost for a Change in Rate of
Return 9 9

1 Index of Exhibits Continued:

2

3 NUMBER:IDENTIFIED ADMITTED

4

VOLUME - I (Continued)

5	508	(O'Sheasy, Haskins) Gulf's Response to Item No. 41, Staff's 1st Set of Int. - Billing Determinants for Recreational Lighting	9	9
6				
7	509	(O'Sheasy) O'Sheasy Deposition Exhibit No. 10 - Component Costs by Function for Standby Service	9	9
8				
9	510	(O'Sheasy, Haskins) Haskins Deposition Exhibit No. 6 - Revision of J. Haskins Schedule 5	9	9
10				
11	511	(O'Sheasy, Haskins) Haskins Deposition Exhibit No. 12 - Data for New Dedicated Substations	9	9
12				
13	512	(Haskins) Haskins Deposition Exhibit No. 10: Copies of New Contracts with PXT Customer Who Did Not Meet Load Factor Requirement	9	9
14				
15	513	(Haskins) Haskins Deposition Exhibit No. 15 - Additional Standby Service Revenue for nonmigrating PXT Customer	9	9
16				
17	514	(Haskins) Gulf's Response to Item No. 122 Staff's 8th Set of Int. - Billing KW and Load Factor for PXT Customer	9	9
18				
19	515	(Haskins) Haskins Deposition Exhibit No. 20 Billing Determinants for Computing Standby Voltage Discounts	9	9
20				
21				
22				
23				
24				
25				

1	Index of Exhibits Continued:		
2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3			
4	<u>VOLUME - I (Continued);</u>		
5	516 (Haskins) Gulf's Response to Item		
6	No. 215, Staff's 13th Set of		
7	Int. - Number of Standby Service		
	Customs Taking Supplementary		
	Service	9	9
8	517 (Haskins, Wright) Gulf's		
9	Response to Item No. 127, Staff's		
10	8th Set of Int. - Dedicated		
	Facilities for SE Customers	9	9
11	518 (Haskins) Item Nos. 360 - 362,		
12	Staff's 11th Set of Int.,		
	Docket No. 881167-EI	9	9
13	519 (Haskins, Wright) Recommendation		
14	on Petition for Permanent		
15	Implementation of Rate Schedule		
	SE, Supplemental Energy,		
	Docket No. 850102-EI	9	9
16	520 (Haskins) Gulf's Response to		
17	Item No. 54, Staff's 3rd Set of		
	Int. - Hypothetical SE Rate		
	Schedule	9	9
18	521 (Haskins) Gulf's Response to		
19	Item No. 64 Staff's 3rd Set of		
20	Int. - Revised MFR Schedule for		
	Separate SE Class	9	9
21	522 (Haskins) Gulf's Response to Item		
22	No. 77, Staff's 3rd Set of Int. -		
	Minimum Bill Provision KW	9	9
23	523 (Haskins) Gulf's Response to		
24	Item No. 143, Staff's 8th Set of		
25	Int. - Total O&M plus A&G Allocated		
	to OS-I and OSS-II for the		
	Maintenance of Fixtures	9	9

1 Index of Exhibits Continued:

2 NUMBER: IDENTIFIED ADMITTED

3 VOLUME - I (Continued)

4			
5	524	(Haskins) Haskins Deposition Exhibit No. 14, Additional Facilities Revenue Projection for 1990	9 9
6			
7	525	(Haskins) Gulf's Response to Item No. 61, Staff's 3rd Set of Int. - Quantity of Units by Account which Exist to Generate Proposed Additional Facilities Revenue for OS, as revised in Submission Dated May30, 1990	9 9
8			
9			
10			
11	526	(Haskins) Gulf's Response to Item No. 63, Staff's 3rd Set of Int. - Explanation of Difference in Additional Facilities Revenue Between Docket Nos. 881167-EI and 891345-EI	9 9
12			
13			
14			
15	527	(Haskins) Revised Workpapers Showing Calculation of Proposed Outdoor and Street Lighting Maintenance and Fixture Charges, Submitted by Wayne Jordan Under Cover Letter Dated May 14, 1990	9 9
16			
17			
18	528	(Haskins) Haskins Deposition Exhibit No. 17 - Percentage Increase for Moving Customers from OS-III to GSD	9 9
19			
20			
21	529	(Haskins) Haskins Deposition Exhibit No. 18 - Revenue Impact for Allowing GSD Customers to Opt for GS	9 9
22			
23	530	(Haskins) Haskins Deposition Exhibit No. 19 - Revenue Saved by Migrating Recreational Lighting Customers	9 9
24			
25			

1 Index of Exhibits Continued:

2

3 NUMBER: IDENTIFIED ADMITTED

4 VOLUME - I (Continued)

5 531 (Haskins) Gulf's Response to
6 Item No. 124, Staff's 8th
7 Set of Int. - Cost Effectiveness
8 of LP/LPT Customers' Opting for
9 PX/PXT 9 9

10 532 (Jackson) Gulf's Response to
11 Item No. 103, OPC's 7th Request
12 for POD 9 9

13 533 (Jackson) Gulf's Response to
14 Item No. 182 and 183, OPC's 4th
15 Set of Int. 9 9

16 534 (Jackson) Gulf's Response to
17 Items No. 79 and 80, OPC's
18 2nd St of Int. 9

19 535 (Wright, Pollock) The Customer
20 Charge and Problems of Double
21 Allocation of Costs, by George
22 Sterzinger, Public Utilities
23 Fortnightly, July 1, 1981 9 9

24 536 (Pollock) Industrial Intervenors'
25 Response to Item No. 1, Staff's
1st Set of Int. to Industrial
Intervenors - Revised Near Peak
Cost of Service Study 9 9

537 (Pollock) Industrial Intervenors'
Response to Item No. 2, Staff's 1st
Set of Int. to Industrial
Intervenors - Revised Corrected
Refined Equivalent Peaker Cost of
Service Study 9 9

538 (Pollock) Industrial Intervenors'
Response to Item No. 1, Staff's
1st Request for POD's to
Industrial Intervenors - Standby
Service Near Peak KW 9 9

1 Index of Exhibits Continued:

2 NUMBER: IDENTIFIED ADMITTED

3 VOLUME - I (Continued)

4			
5	539	(Various Witnesses) Docket No. 891345-EI - Minimum Filing Requirements Section A - Executive Summary Schedules	9 9
6			
7	540	(Various Witnesses) Docket No. 891345-EI - Minimum Filing Requirements Section B - Rate Base Schedules	9 9
8			
9	541	(Various Witnesses) Docket No. 891345-EI - Minimum Filing Requirements Section C - Net Operating Income Schedules	9 9
10			
11	542	(Various Witnesses) Docket No. 891345-EI - Minimum Filing Requirements Section D - Cost Capital Schedules	9 9
12			
13	543	(Various Witnesses) Docket No. 891345-EI Minimum Filing Requirements - Cost of Service and Rate Design Schedules	9 9
14			
15	544	(Various Witnesses) Docket No. 891345-EI - Minimum Filing Requirements Miscellaneous Schedules	9 9
16			
17	545	(Pollock) Rebuttal Exhibit Consisting of Three Schedules	9 9
18			
19			
20			
21			
22			
23			
24			
25			

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - I (Continued)</u>		
4	546	(Late-Filed) (McCrary) Explanation	
5		of 13 Cases of Possible Personnel	
6		Conflict	214
7	547	(Late-Filed) (McCrary) Spreadsheet	
8		of Bonuses, Additional Compensation,	
9		PIP Payments in Addition to	
10		to Mr. Horton's Base Salary, From	
11		1983 to Horton's Death	219
12	<u>VOLUME - III</u>		
13	548	(Late-Filed) (McCrary) "Graves"	
14		Contribution Memo	226
15	549	(Late-Filed) (Scarborough) Corres-	
16		pondence from IRS re Post-	
17		Retirement Benefits	372
18	550	(Late-Filed) (Scarborough) 10K	
19		Figure Broken Down Between Base	
20		Pay Incentives and Other Cash	
21		Compensation	384
22	551	(Late-Filed) (Scarborough) Carrying	
23		Cost Calculation Annually for	
24		Common Facilities Scherer 3	395
25	552	(Scarborough) Invoices of Timber	
		Sales from Gulf Properties	398
	553	(Scarborough) SCS Audit Report No.	
		FA86-13, September 23, 1986; SCS	
		Management Request Reply GU88-101	
		January 10, 1989, and SCS Management	
		Request Reply GP89-019, December 8,	
		1989 (Relating to Oglethorpe	
		Power Corporation - Plant Scherer	
		Common Facilities	398

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u> <u>ADMITTED</u>
3	<u>VOLUME - III</u> (Continued)	
4	554 (Scarborough) Gulf's Response to Item No. 29, pp. 2-8, OPC'S 1st Set of Int.	398
6	555 (Scarborough) Gulf Power Company 1988 Tax Savings Refund - Docket No. 890324-EI - Bad Debt Expense & Net Write-Off	398
9	556 (Scarborough) Gulf's Response to Item No. 219, Staff's 13th Set of Int.	398
10	557 (Scarborough) Gulf's Response to Items No. 126-129, Staff's 4th Set of Int., Docket No. 881167-EI	398
12	558 (Late-Filed) (Scarborough) Resolution for Each FERC Violation, Amount of Affect on 1990 Figures	427
14	559 (Late-Filed) (Scarborough) List of Utility and Nonutility Employees	448
16	560 (Late-Filed) (Scarborough) Inventory Analysis to Present Employees -- Utility verses Nonutility	534
18	561 (Late-Filed) (Scarborough) Costs Incurred by SCS for Cancellation of Birmingham Building and Like Projects.	539
21	562 (Late-Filed) (Scarborough) Capacity Payments for Plant Daniel	543
22	563 (Late-Filed) (Scarborough) Expenses for Appliance Sales	544
24		
25		

1 Index of Exhibits Continued:

2 NUMBER: IDENTIFIED ADMITTED

3 VOLUME - IV (Continued)

4 564 (Late-Filed (Scarborough) Amount
5 Billed Under a Tariff and
6 Allocated for Gulf Power
7 Buildings in Pensacola, Mary
8 Ester and Panama City 590

9 VOLUME - V

10 565 (Late-Filed) (Gilbert) Data on
11 Adjustment for Vacant Positions 657

12 566 (McMillan) Schedule #16
13 Attached to Prefiled Testimony 732 851-V-I

14 567 (McMillan) Schedule #17
15 Attached to Prefiled Testimony 732 851-V-I

16 568 (McMillan) Schedule #18
17 Attached to Prefiled Testimony 732 851-V-I

18 569 (McMillan) Schedule #19
19 Attached to Prefiled Testimony 732 851-V-I

20 570 (Late-Filed) (McMillan) Comparison
21 of Budget to Actual Plant-In-
22 Service CWIP Noninterest-Bearing
23 And Accumulated Depreciation 763

24 571 (Late-Filed) (McMillan) System and
25 Jurisdictional Adjustment to
Working Capital Relating to PIP
Reduction 768

572 (Late-Filed) (McMillan)
Effects of Proposed Rate Base
Adjustments 769

573 (Late-Filed) Short-Term
Borrowing - Maximum 781

574 (Late-Filed) (McMillan) Cash Flow 798

1 Index of Exhibits Continued:

2

3 NUMBER: IDENTIFIED ADIMITED

4 VOLUME - VI

5 575 (Late-Filed) (McMillan) Amounts
6 Included in 1990 Test Year for
7 Plant Scherer 822 3961 V-XXV

8 576 (Late-Filed) (Bowers) Contract
9 Between Gulf and SCI 927

10 577 (Late-Filed) (Bowers) Cost
11 Breakdown of Customer Service 967

12 578 (Late-Filed) (Bowers) Spread-
13 Sheet Analysis Issue 100 973

14 579 (Late-Filed) (Parsons) Difference
15 in Heavy Oil Inventory 1081

16 580 (Late-Filed) (Parsons) Prior
17 Years Consumption of Natural
18 Gas by Plant 1084

19 VOLUME - VII

20 (NO EXHIBITS IN VOLUME VII)

21 581 (Late-Filed) (Parsons) Plant
22 Daniel Coal Inventory 1124

23 582 (Late-Filed) (Parsons) Plant
24 Daniel Coal Inventory Allowed
25 by Mississippi Commission 1129

583 (Parsons) Documents from Plant
Daniel and Scherer Associated
w/Negotiation or Intention of
Buying 1149 3433 V-XXIV

584 (Late-Filed) (Parsons) Plant
Scherer Phase Out Schedule 1164

1 Index of Exhibits Continued:

2 NUMBER: IDENTIFIED ADMITTED

3

4 VOLUME - VIII (Continued)

5 585 (Late-Filed) (Parsons) Explantion
6 of Plant Sherer Contract
7 Renegotiations, Delay and Carrying
8 Costs 1229

9 586 (Late-Filed) (Parsons) Effect of
10 Cogenerator on ITC Payments 1291

11 VOLUME - IX

12 587 (Late-Filed) (Dawson) List
13 of Unit Power Sales 1364

14 588 (Late-Filed) (Dawson) Hypothetical
15 of Effect of Revenues from
16 Sales and Revenue From Fuel
17 Adjustment Charge 1365

18 589 (Late-Filed) (Dawson) Unit Power
19 Sales Available to Potential
20 Purchases, 1989 - 1995 1370 1425 V-X

21 VOLUME - X

22 590 (Dawson) Charts
23 Drawn by Mr. Dawson 1424 1425

24 591 (Late-Filed) (Lee) List of
25 Total Positions, Salaries
Vacancies, etc. 1465

592 (Late-Filed) (Lee) Purchases from
Stock Equipment 1468

593 (Late-Filed) (Howell) Breakdown of
Transmission Construction 1525

VOLUME - XI

594 (Late-Filed) (Jordan)
Information re Sale of
Leisure Lakes 1589

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - XII (Continued)</u>		
4	595 (Jordan) Safety Inspection and Maintenance Program Data	1590	1597
5			
6	596 (Late-Filed) (Conner) Bonifay-Graceville Cost Benefit Analysis	1632	
7			
8	597 (Late-Filed) (Conner) Projected Expense on Business Development Center for 1990	1641	
9			
10	598 (Late-Filed) (Conner) Actual Number of Employees, Part-Time, Full-Time and Temporary	1647	
11	<u>VOLUME - XII</u>		
12	599 (MORIN) Appendix A, Flotation Cost Allowance	1724	
13			
14	600 (Late-Filed) (Kilgore) MFR Deviations	1779	3286 V-XXII
15			
16	601 (Kilgore) Ratio of 1990 Energy to 1987 by Class	1785	1795
17			
18	602 (Kilgore) Peak Week SE Sales for September 1987	1787	1795
19			
20	603 (Late-Filed) (O'Sheasy) Customer Information on Dedicated Substation Lines	1867	
21	<u>VOLUME - XIII</u>		
22			
23	604 (O'Sheasy) Cost of Service Study on Item 211	1880	1896
24			
25	605 (O'Sheasy) Cost of Service Study on Item 212	1880	1896

1 Index of Exhibits Continued:

2 <u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADIMITED</u>
3 <u>VOLUME - XIV</u>		
4 606 (Brown, Haskins) Complaint Data for		
5 April 1, 1990 through May 1990	2043	2045
6 607 (Wright) TECO's IS Rates	2164	2181
7 <u>VOLUME - XV</u>		
8 (NO EXHIBITS IN VOLUME XV.)		
9 <u>VOLUME - XVI</u>		
10 608 (Rosen) Power Planning		
11 In Kentucky	2410	
12 <u>VOLUME - XVII</u>		
13 609 (Schultz) 1990 Customer Service		
14 and Information Expense	2599	2616 V-XVIII
15 610 (Kisla) TK Exhibit 1	2750	2949 V-XX
16 611 (Kisla) Panama City Purchased		
17 Electricity	2784	2949 V-XX
18 <u>VOLUME - XVIII</u>		
19 (NO EXHIBITS IN VOLUME XVIII)		
20 <u>VOLUME - XIX</u>		
21 (NO EXHIBITS IN VOLUME XIX.)		
22 <u>VOLUME - XX</u>		
23 612 (Freeman) Errata Sheet	2951	
24 <u>VOLUME - XXI</u>		
25 613 (Wright) Revised Exhibit 607	3056	3131
614 (Pollock) Schedules 1 through 3		
Attached to Prefiled Testimony	3132	3197 V-XXII

1 Index of Exhibits Continued:

2

3 NUMBER: IDENTIFIED ADIMITED

4 VOLUME - XXII

5 615 (Late-Filed) (Kilgore) Annual
Load Factor for PXT Customers 3184

6 VOLUME - XXIII

7 616 (Wright) Exhibit Attached to
Prefiled Rebuttal Testimony 3433 3433

8 617 (Late-Filed) (Howell) Documen-
tation of Peaking Capacity 3572

9 618 (Late-Filed) (Howell) Effect of
10 MW Cogenerator 3580

11 VOLUME - XXIV

12 619 (Late-Filed) (Conner) Conference
13 and Meeting Room Data 3659

14 620 (Late-Filed) (Conner) 1985-1990
Leased Training Space 3663

15 621 (Conner) Data re Outside Buildings
16 Used for Training and Safety
Courses 3683 3758

17 VOLUME - XXV

18 622 (Late-Filed) (Conner) Credit Union
Lease Information 3709

19 623 (Conner) Photographs 3758 3858

20 624 (Late-Filed) (Scarborough)
21 Information re Downgrading Bonds 3821

22 625 (Late-File) (Scarborough)
Calculation Per Exposure Draft 3827

23

24

25

1 Index of Exhibits Continued:

2	<u>NUMBER:</u>	<u>IDENTIFIED</u>	<u>ADMITTED</u>
3	<u>VOLUME - XXVI</u>		
4	626 (Late-Filed) (Scarborough) Amount Budgeted for 1990 Adjustments, Agreed Upon Treatment for Certain Listed Items		3855
6	627 (Late-Filed) (Scarborough) Actual Budgeted Demand Charges		3898
8	628 (Late-Filed) (Gilbert) Documentation of Error in Calculation in 1988 Reference		3898
10	629 (Late-Filed) (Gilbert) Budgeted Nonrecurring O&M Expenses		3900
11	630 (Late-Filed) (Gilbert) Nonrecurring Expenses by Functional O&M Account		3900
13	631 (Late-Filed) (Bowers) Shine Against Crime Expenses for Changeouts vs. New Installments		4033
15			
16	CERTIFICATE OF REPORTERS		4212
17	- - - - -		
18			
19			
20			
21			
22			
23			
24			
25			