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CITY MANAGER - PENSACOLA

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100 LAUREL HILL DRIVE
LAUREL HILL FL 32569

THE HONORABLE RAY G BOEVINK
MAYOR OF CALLAWAY
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CALLAWAY FL 32425

THE HONORABLE HILDRIE O PEEL
MAYOR OF CEDAR GROVE
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PANAMA CITY FL 32401

HONORABLE RANDY DRABCZUK
MAYOR OF CINCO BAYOU
10 YACHT CLUB DRIVE
FT WALTON BEACH FL 32548-4436

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MAYOR OF DEFUNIAK SPRINGS
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THE HONORABLE GLENDA GLOVER
MAYOR OF FORT WALTON BEACH
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ESCAMBIA CTY ADMINISTRATOR
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MAYOR OF CRESTVIEW
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THE HONORABLE KEN BEAIRD
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DESTIN FL 32541

HONORABLE GUYTON WILLIAMS
MAYOR OF GRACEVILLE
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THE HONORABLE LANE GILCHRIST
MAYOR OF GULF BREEZE
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MAYOR OF MARY ESTHER
56 NORTH STREET
MARY ESTHER FL 32569

THE HONORABLE RANDAL WISE
MAYOR OF NICEVILLE
208 NORTH PARTIN DRIVE
NICEVILLE FL 32578-1298

THE HONORABLE LEE SULLIVAN
MAYOR OF PANAMA CITY BEACH
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PANAMA CITY BEACH FL 32413

HONORABLE THOMAS HAYWARD
MAYOR OF PAXTON
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P O BOX 214
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HONORABLE ROBERT WALKER
MAYOR OF SPRINGFIELD
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JAY FL 32565

HONORABLE TOMMY MCDONALD
MAYOR OF CHIPLEY
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W D CHILDERS
CHAIRMAN

PENSACOLA FL 32597-1591

LYNN COPE, CHAIRMAN
WASHINGTON CTY COMMISSION
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JIMMY STAFFORD, CHAIRMAN
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BONFIAY FL 32425

JACH PALMER, CHAIRMAN
CARYVILLE CITY COUNCIL
P O BOX 206
CARYVILLE FL 32427

CITY OF FORT WALTON BEACH
PUBLIC LIBRARY
105 MIRACLE STRIP PKWY, SW
FORT WALTON BEACH FL 32547

TED TYUS, CHAIRMAN
JACKSON CTY COMMISSION
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TALLAHASSEE FL 32308

THE HONORABLE J M MARSE
MAYOR OF FREEPORT
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FREEPORT FL 32439

SHIRLEY RANSOM, CHAIRMAN
OKALOOSA CTY COMMISSION
1804 LEWIS TURNER BLVD
SUITE 100
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HONORABLE DANNIE KOLMETZ
MAYOR OF CITY OF VERNON
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NW FLORIDA REGIONAL LIBRARY
25 W GOVERNMENT STREET
PANAMA CITY FL 32401

BYRD MAPOLES, CHAIRMAN
SANTA ROSA CTY COMMISSION
605 CHAPMAN BLVD
MILTON FL 32570

THE HONORABLE GARRY L GADDIS
MAYOR OF MEXICO BEACH
P O BOX 13425
MEXICO BEACH FL 32410

HERMAN L WALKER, CHAIRMAN
WALTON CTY COMMISSION
P O BOX 1355
DEFUNIAK SPRINGS FL 32435

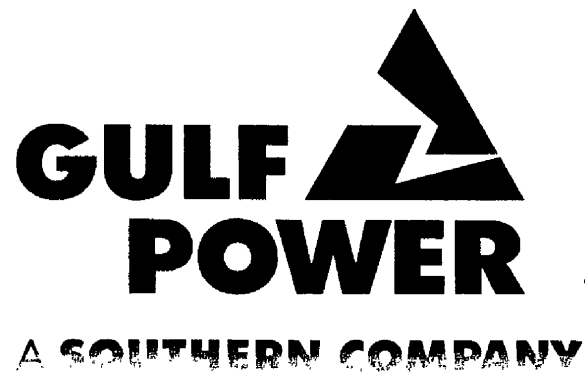
WEST FLORIDA REGIONAL LIBRARY
220 W GREGORY STREET
PENSACOLA FL 32501

ORIGINAL

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010949-EI

RATE CASE SYNOPSIS



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FPSC-COMMISSION CLERK

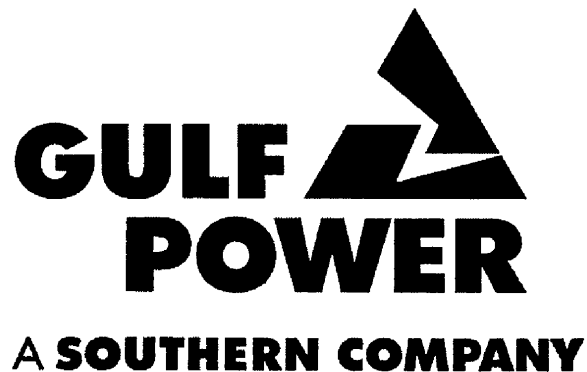
BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010949-EI

MINIMUM FILING REQUIREMENTS

SECTION A – EXECUTIVE SUMMARY SCHEDULES



QUIP POWER COMPANY

Docket No. 010949-EI
Minimum Filing Requirements

Index

A. Executive Summary Schedules

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ONLE POWER COMPANY

Docket No. 010949-EI
Minimum Filing Requirements

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A. Executive Summary Schedules

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the requested revenue increase.

Type of Data Shown:
 XX Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historic Test Year Ended 12/31/00
 Witness: R.R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO. 010949-EI

Revenue Increases (Thousands of Dollars)			
Line No.	Description	Source	Amount \$
1	Jurisdictional Adjusted Rate Base	Schedule A-9	1,198,502
2	Rate of Return on Rate Base Requested	Schedule D-1	<u>8.64%</u>
3	Jurisdictional Income Requested	Line 1 x Line 2	103,551
4	Jurisdictional Adjusted Net Operating Income	Schedule A-10	<u>61,378</u>
5	Income Deficiency (Excess)	Line 3 - Line 4	42,173
6	Earned Rate of Return	Line 4/Line 1	5.12%
7	Net Operating Income Multiplier	Schedule C-58, Line 12	<u>1.656666</u>
8	Revenue Deficiency (Excess)	Line 5 x Line 7	69,867
9	Attrition Allowance	Schedule C-59	<u>-</u>
10	Revenue Increase Requested	Line 8 + Line 9	<u>69,867</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the requested interim revenue requirements increase.

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Not Applicable. Gulf Power is not requesting an interim revenue requirements increase.

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPAN GULF POWER COMPANY
 DOCKET NO. 010949-EI

EXPLANATION: Provide a brief summary of the highlights of the case, supplemented by the following schedule. Describe requested rate making approaches that differ from a) those used in the company's last rate case , and b) those used in recent Commission Orders. Itemize issues being raised which have not previously been addressed including new rate design.

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historic Test Year Ended 12/31/00
 Witness: R.R. Labrato

Line No.	Item	(A) (\$000)	(B) Last Rate Case		(C)	(D) Current Rate Case Requested	(E) Difference, (D) - (C)
			Requested	Authorized			
1	Docket Number		891345-EI	891345-EI		010949-EI	-
2	Test Year		1990	1990		05-31-03	-
3	Rate Increase - Permanent (Gross Annual Revenues)		26,295	14,131		69,867	55,736
4	Rate Increase - Interim (Gross Annual Revenues)		22,847	3,699		0	(3,699)
5	Jurisdictional Rate Base Before Rate Increase (Test Year)		923,562	861,159		1,198,502	337,343
6	Jurisdictional Net Operating Income Before Rate Increase (Test Year)		60,910	61,085		61,378	293
7	Rate of Return Earned (Test Year)		6.60%	7.09%		5.12%	(1.97)
8	Overall Rate of Return (Weighted Cost of Capital)		8.34%	8.11%		8.64%	0.53
9	Cost of Long Term Debt		8.72%	8.72%		7.08%	(1.64)
10	Cost of Preferred Stock		7.75%	7.75%		5.01%	(2.74)
11	Cost of Short-Term Debt		8.00%	8.00%		6.02%	(1.98)
12	Cost of Customer Deposits		7.65%	7.65%		5.98%	(1.67)
13	Cost of Common Equity		13.00%	12.55%		13.00%	0.45
14	Number of Retail Customers - Average (Test Year)		290,213	290,213		385,448	95,235
15	KWH Sales (000)		7,699,493	7,699,493		10,282,958	2,583,465
16	Date New Permanent Rates Effective		01/01/90	09/13/90		Commercial in-service date of Smith 3	-

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a brief summary of the highlights of the case, supplemented by the following schedule. Describe requested rate making approaches that differ from a) those used in the company's last rate case , and b) those used in recent Commission Orders. Itemize issues being raised which have not previously been addressed including new rate design.	Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended 05/31/03 <input type="checkbox"/> Prior Year Ended 05/31/02 <input type="checkbox"/> Historic Test Year Ended 12/31/00 Witness: R.R. Labrato
COMPANY GULF POWER COMPANY		
DOCKET NO. 010949-EI		

Summary of Case Highlights

As set forth in Gulf's MFR filing and the direct testimony, the calculated revenue deficiency is \$69,867,000.

The Company's proposed revenue increase was calculated using a split test year period ending May, 2003. The test year data is based upon the Company's 2002/2003 financial forecast with specified adjustments and a rate of return on average jurisdictional rate base of 8.64%, which reflects a return on common equity of 13.0%.

Rate Design

As part of the rates/pricing filed in this case, the company proposes the following new or modified rate structures:

- ▲ Gulf Power's Flat Bill Pilot Program, which offers residential and small commercial customers the opportunity to purchase service at fixed, or flat, monthly bill amounts
- ▲ Rate GSTOU, an optional rate for customers from 20 KW to 500 KW.
- ▲ A methodology approach for pricing Outdoor Service - lighting

SCHEDULE A-3

REASONS FOR REQUESTED RATE INCREASE

FLORIDA PUBLIC SERVICE COMMISSION
 Company: GULF POWER COMPANY
 Docket No. 010949-EI

EXPLANATION: For the total amount of increased revenue requested, provide the decomposition into categories for "make whole" midpoint, last allowed rate of return, current capital structure, requested rate base, requested rate of return, attrition and any other.

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2001
 Witness: R. R. Labrato

(1) Line No.	(2) Description	(3) Revenue Requirement (\$000)	(4) Jurisdictional Adjusted NOI (\$000)	(5) Incr \$ Over Previous Items (\$000)	Rate
1	Amount requested to allow utility to earn floor of previously authorized rate of return of 7.60% on previously authorized rate base of \$861,159,000.	6,743	65,448	4,070	7.65%
2	Amount requested to allow utility to earn midpoint of previously authorized rate of return of 7.93% on previously authorized rate base of \$861,159,000.	4,708	68,290	2,842	7.74%
3	Amount requested to allow utility to earn rate of return of 8.23% based on current capital structure and midpoint last allowed equity return of 12.0% on previously authorized rate base of \$861,159,000.	4,279	70,873	2,583	8.12%
4	Amount requested to allow utility to earn rate of return of 8.23% (3 above) on increase in previously authorized rate base of \$861,159,000 to requested rate base of \$1,198,502,000.	45,996	98,637	27,764	8.83%
5	Amount requested to increase equity return to 13.00% and overall rate of return to 8.64%	8,141	103,551	4,914	9.66%
6	NOI Increase Requested			42,173	
7	NOI Multiplier			1.656666	
8	Revenue Increase Requested	69,867		69,867	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:

xx Projected Test Year Ended 5/31/01

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

BILL UNDER PRESENT RATES \$

RATE CLASS	KW (1)	KWH (2)	BASE RATE (3)	FUEL CHARGE (4)	ECCR CHARGE (5)	ECR CHARGE (6)	PPCC CHARGE (7)	ADDITIONAL FL GRT (8)	TOTAL (9)
RS		1,000	\$42.20	\$18.42	\$0.53	\$0.96	\$2.08	\$0.66	\$64.85
GS		1,500	\$85.48	\$27.63	\$0.80	\$1.44	\$3.09	\$1.21	\$119.65
GSD	20	11,000	\$263.00	\$202.62	\$5.50	\$9.57	\$17.60	\$5.11	\$503.40
GSD	25	11,000	\$285.80	\$202.62	\$5.50	\$9.57	\$17.60	\$5.34	\$526.43
GSD	50	11,000	\$399.80	\$202.62	\$5.50	\$9.57	\$17.60	\$6.51	\$641.60
LP	500	288,000	\$5,744.62	\$5,143.68	\$135.36	\$236.16	\$403.20	\$119.62	\$11,782.64
LP	658	288,000	\$7,098.68	\$5,143.68	\$135.36	\$236.16	\$403.20	\$133.50	\$13,150.58
LP	1,315	288,000	\$12,729.17	\$5,143.68	\$135.36	\$236.16	\$403.20	\$191.25	\$18,838.82
LPT	5,000 Max 5,000 On	600,000 On 1,800,000 Off	\$53,310.98	\$42,030.00	\$1,128.00	\$1,968.00	\$3,360.00	\$1,044.03	\$102,841.01
PX	10,000	6,500,000	\$103,795.01	\$113,815.00	\$2,925.00	\$5,005.00	\$7,800.00	\$2,393.14	\$235,733.15
PXT	10,000 Max 10,000 On	1,600,000 On 4,900,000 Off	\$104,600.01	\$111,478.00	\$2,925.00	\$5,005.00	\$7,800.00	\$2,377.42	\$234,185.43

NOTES: (A) Fuel, ECCR, ECR, AND PPCC factors used were effective January, 2001, Bill Group 01.

(B) The Additional FL GRT factor for present rates is 0.010256.

Supporting Schedules: A-5

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:

xx Projected Test Year Ended 5/31/00

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

BILL UNDER PROPOSED RATES \$

RATE CLASS	KW (1)	KWH (2)	BASE RATE (10)	FUEL CHARGE (11)	ECCR CHARGE (12)	ECR CHARGE (13)	PPCC CHARGE (14)	TOTAL FL GRT (15)	TOTAL (16)
RS		1,000	\$53.24	\$18.15	\$0.52	\$0.95	\$2.05	\$1.92	\$76.83
GS		1,500	\$93.86	\$27.23	\$0.78	\$1.41	\$3.05	\$3.24	\$129.57
GSD	20	11,000	\$284.41	\$199.65	\$5.39	\$9.46	\$17.38	\$13.24	\$529.53
GSD	25	11,000	\$310.56	\$199.65	\$5.39	\$9.46	\$17.38	\$13.91	\$556.35
GSD	50	11,000	\$441.31	\$199.65	\$5.39	\$9.46	\$17.38	\$17.26	\$690.45
LP	500	288,000	\$6,119.84	\$5,065.92	\$135.36	\$233.28	\$397.44	\$306.46	\$12,258.30
LP	658	288,000	\$7,488.12	\$5,065.92	\$135.36	\$233.28	\$397.44	\$341.54	\$13,661.66
LP	1,315	288,000	\$13,177.74	\$5,065.92	\$135.36	\$233.28	\$397.44	\$487.43	\$19,497.17
LPT	5,000 Max 5,000 On	600,000 On 1,800,000 Off	\$56,758.00	\$41,388.00	\$1,128.00	\$1,944.00	\$3,312.00	\$2,680.25	\$107,210.25
PX	10,000	6,500,000	\$102,261.38	\$112,125.00	\$2,925.00	\$4,940.00	\$7,670.00	\$5,895.41	\$235,816.79
PXT	10,000 Max 10,000 On	1,600,000 On 4,900,000 Off	\$102,966.38	\$109,807.00	\$2,925.00	\$4,940.00	\$7,670.00	\$5,854.06	\$234,162.44

NOTES: (A) Fuel, ECCR, ECR, AND PPCC factors effective January, 2001, Bill Group 01, were adjusted to remove the embedded FL Gross Receipts Tax.

(B) The Total FL GRT factor for proposed rates is 0.025641.

Supporting Schedules: A-5

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.

Type of Data Shown:

xx Projected Test Year Ended 5/31/02

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

RATE CLASS	KW (1)	KWH (2)	INCREASE		CENTS PER KWH	
			\$ (17)=(16)-(9)	% (18)=(17)/(9)	PRESENT (19)=(9)/(2)	PROPOSED (20)=(16)/(2)
RS		1,000	\$11.98	18.47%	6.485	7.683
GS		1,500	\$9.92	8.29%	7.977	8.638
GSD	20	11,000	\$26.13	5.19%	4.576	4.814
GSD	25	11,000	\$29.92	5.68%	4.786	5.058
GSD	50	11,000	\$48.85	7.61%	5.833	6.277
LP	500	288,000	\$475.66	4.04%	4.091	4.256
LP	658	288,000	\$511.08	3.89%	4.566	4.744
LP	1,315	288,000	\$658.35	3.49%	6.541	6.770
LPT	5,000 Max 5,000 On	600,000 On 1,800,000 Off	\$4,369.24	4.25%	4.285	4.467
PX	10,000	6,500,000	\$83.64	0.04%	3.627	3.628
PXT	10,000 Max 10,000 On	1,600,000 On 4,900,000 Off	(\$22.99)	-0.01%	3.603	3.602

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed interim rates.

Type of Data Shown:

Projected Test Year Ended 5/31/0

Prior Year Ended 5/31/02

Historical Year Ended 12/31/00

Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

NOT APPLICABLE

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed charges in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:

 Projected Test Year Ended 5/31/02 Prior Year Ended 5/31/02 Historical Year Ended 12/31/00

Witness: J. I. Thompson and R. M. S.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

		<u>CUSTOMER</u> <u>(\$/CUSTOMER)</u>	<u>DEMAND</u> <u>(\$/KW)</u>	<u>ENERGY</u> <u>(¢/KWH)</u>
RS	PRESENT CHARGE	\$8.07	---	\$0.03413
	PROPOSED CHARGE	\$12.00	---	\$0.04124
	UNIT COST	\$20.90	---	\$0.03545
GS	PRESENT CHARGE	\$10.09	---	\$0.05026
	PROPOSED CHARGE	\$15.00	---	\$0.05257
	UNIT COST	\$27.75	---	\$0.04025
GSD	PRESENT CHARGE	\$40.35	\$4.56	\$0.01195
	PROPOSED CHARGE	\$40.00	\$5.23	\$0.01271
	UNIT COST	\$42.47	\$8.09	\$0.00393
LP	PRESENT CHARGE	\$226.98	\$8.57	\$0.00428
	PROPOSED CHARGE	\$226.00	\$8.66	\$0.00543
	UNIT COST	\$160.39	\$9.59	\$0.00374
PX	PRESENT CHARGE	\$575.01	\$8.32	\$0.00308
	PROPOSED CHARGE	\$566.38	\$8.20	\$0.00303
	UNIT COST	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules: A-4a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed charges in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

xx Projected Test Year Ended 5/31/01

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: J. I. Thompson and R. M. S.

DOCKET NO.: 010949-EI

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	CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (¢/KWH)				
		ON-PEAK	MAX	ON-PEAK	OFF-PEAK			
RST	PRESENT CHARGE	\$11.10	---	---	\$0.10203	\$0.00429		
	PROPOSED CHARGE	N/A	---	---	N/A	N/A		
RSVP	PRESENT CHARGE	\$8.07	---	---	\$0.01164	\$0.02301	\$0.07029	\$0.26746
		\$4.53 (b)			(Low Price)	(Medium Price)	(High Price)	(Critical Price)
	PROPOSED CHARGE	\$12.00	---	---	\$0.01800	\$0.03021	\$0.07798	\$0.29000
		\$4.95 (b)						
	UNIT COST	\$20.90	---	---	(a)	(a)	(a)	(a)
GST	PRESENT CHARGE	\$13.11	---	---	\$0.15744	\$0.00410		
	PROPOSED CHARGE	N/A	---	---	N/A	N/A		
GSTOU	PROPOSED CHARGE	\$40.00	---	---	\$0.15963	\$0.05660	\$0.02076	\$0.03086
					(Summer On)	(Summer Inter)	(Summer Off)	(Winter Price)
	UNIT COST	\$42.47	---	---	(a)	(a)	(a)	(a)
GSDT	PRESENT CHARGE	\$45.80	\$2.45	\$2.17	\$0.01195	\$0.01195		
	PROPOSED CHARGE	\$40.00	\$2.81	\$2.49	\$0.01271	\$0.01271		
	UNIT COST	\$42.47	(a)	(a)	(a)	(a)		
LPT	PRESENT CHARGE	\$226.98	\$7.27	\$1.83	\$0.00316	\$0.00316		
	PROPOSED CHARGE	\$226.00	\$6.95	\$1.75	\$0.00543	\$0.00543		
	UNIT COST	\$160.39	(a)	(a)	(a)	(a)		

NOTES: (a) Time differentiated costs were not passed through to customers.
(b) Program Participation Charge

Supporting Schedules:

Recap Schedules: A-4a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed charges in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:

xx Projected Test Year Ended 5/31/02

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: J. I. Thompson and R. M. S.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

		CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (¢/KWH)	
			ON-PEAK	MAX	ON-PEAK	OFF-PEAK
PXT	PRESENT CHARGE	\$575.01	\$7.73	\$0.69	\$0.00305	\$0.00305
	PROPOSED CHARGE	\$566.38	\$7.61	\$0.68	\$0.00300	\$0.00300
	UNIT COST	N/A	(a)	(a)	(a)	(a)

NOTE: (a) Time differential costs were not provided.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of all proposed charges in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:
 Projected Test Year Ended 5/31/02
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: J. I. Thompson and R. M. S.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

SERVICE CHARGES:

Connection of Initial Service	PRESENT CHARGE	\$20.00	Connection of Temporary Service	PRESENT CHARGE	\$20.00
	PROPOSED CHARGE	\$30.00		PROPOSED CHARGE	\$30.00
	UNIT COST	\$27.52		UNIT COST	\$27.52
Connection of Existing Service	PRESENT CHARGE	\$16.00	Investigation of Unauthorized Use	PRESENT CHARGE	\$16.00
	PROPOSED CHARGE	\$30.00		PROPOSED CHARGE	\$30.00
	UNIT COST	\$26.87		UNIT COST	\$26.87
Restoration of Service (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge < \$50	PRESENT CHARGE	\$16.00
	PROPOSED CHARGE	\$35.00		PROPOSED CHARGE	\$35.00
	UNIT COST	\$36.03		UNIT COST	\$36.03
Restoration of Service After Hours (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge > \$50, < \$300	PRESENT CHARGE	\$55.00
	PROPOSED CHARGE	\$55.00		PROPOSED CHARGE	\$53.28
	UNIT COST	\$53.28		UNIT COST	\$53.28
Restoration of Service at Pole (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge > \$300	PRESENT CHARGE	\$95.00
	PROPOSED CHARGE	\$95.00		PROPOSED CHARGE	\$95.68
	UNIT COST	\$95.68		UNIT COST	\$95.68
Premise Visit	PRESENT CHARGE	\$6.00			
	PROPOSED CHARGE	\$20.00			
	UNIT COST	\$19.32			

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:

xx Projected Test Year Ended 5/31/02
 _____ Prior Year Ended 5/31/02
 _____ Historical Year Ended 12/31/02
 Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

REVENUES UNDER PRESENT RATES

RATE SCHEDULE	(1) TOTAL BASE	(2) TOTAL FUEL	(3) TOTAL ECCR	(4) TOTAL ECR	(5) TOTAL PPCC	(6) TOTAL UNBILLED BASE	(7) TOTAL OVERALL	(8) LESS EMBEDDED FL GRT	(9) = (7) ADJUSTED TOTAL OVERALL
RS/RST/RSVP	\$193,451,304	\$102,723,756	\$2,646,436	\$5,490,971	\$2,618,066	\$862,630	\$307,793,163	\$4,616,899	\$303,176,264
GS/GST	\$17,547,938	\$6,151,500	\$142,089	\$277,454	\$113,642	\$94,801	\$24,327,424	\$364,911	\$23,962,513
GSD/GSDT	\$66,800,824	\$48,746,171	\$1,126,510	\$2,199,176	\$897,525	\$404,099	\$120,174,305	\$1,802,615	\$118,371,690
LP/LPT	\$41,060,580	\$41,150,536	\$957,957	\$1,863,405	\$720,502	\$156,475	\$85,909,455	\$1,288,642	\$84,620,813
PX/PXT	\$2,014,173	\$2,337,661	\$54,676	\$106,110	\$39,560	\$0	\$4,552,180	\$68,283	\$4,483,897
OS I & II	\$8,072,143	\$2,061,191	\$48,781	\$142,221	\$36,889	\$50,860	\$10,412,085	\$156,181	\$10,255,904
OS III	\$1,082,585	\$635,533	\$14,679	\$28,664	\$11,742	\$8,303	\$1,781,506	\$26,723	\$1,754,783
OS IV	\$177,440	\$89,030	\$2,056	\$4,016	\$1,645	\$2,335	\$276,522	\$4,148	\$272,374
SBS	\$1,393,088	\$953,792	\$22,308	\$43,294	\$16,141	\$0	\$2,428,623	\$36,429	\$2,392,194
RTP	\$7,135,530	\$9,193,425	\$214,705	\$416,984	\$157,300	\$0	\$17,117,944	\$256,769	\$16,861,175
CISR/CSA	\$3,432,727	\$7,858,405	\$183,803	\$356,705	\$132,988	\$0	\$11,964,628	\$179,469	\$11,785,159
	<u>\$342,168,332</u>	<u>\$221,901,000</u>	<u>\$5,414,000</u>	<u>\$10,929,000</u>	<u>\$4,746,000</u>	<u>\$1,579,503</u>	<u>\$586,737,835</u>	<u>\$8,801,069</u>	<u>\$577,936,766</u>

NOTE: This schedule does not include service charge revenue. Fuel, ECCR, ECR, and PPCC include unbilled as well as billed revenue.

Supporting Schedules: E-16c, E-16d

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:
 Projected Test Year Ended 5/31/02
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/02
 Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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RATE SCHEDULE	REVENUES UNDER PROPOSED RATES								
	(10) TOTAL BASE	(11) TOTAL FUEL	(12) TOTAL ECCR	(13) TOTAL ECR	(14) TOTAL PPCC	(15) TOTAL UNBILLED BASE	(16) TOTAL OVERALL	(17) LESS EMBEDDED FL GRT*	(18)=(16) ADJUSTED TOTAL OVERALL
RS/RSVP	\$242,742,989	\$102,723,756	\$2,646,436	\$5,490,971	\$2,618,066	\$1,098,913	\$357,321,131	\$1,718,673	\$355,602,458
GS	\$19,806,812	\$6,151,500	\$142,089	\$277,454	\$113,642	\$108,634	\$26,600,131	\$101,900	\$26,498,231
GSD/GSDT/GSTOU	\$71,539,042	\$48,746,171	\$1,126,510	\$2,199,176	\$897,525	\$439,352	\$124,947,776	\$801,131	\$124,146,645
LP/LPT	\$43,830,020	\$41,150,536	\$957,957	\$1,863,405	\$720,502	\$169,572	\$88,691,992	\$672,930	\$88,019,062
PX/PXT	\$1,983,960	\$2,337,661	\$54,676	\$106,110	\$39,560	\$0	\$4,521,967	\$38,070	\$4,483,897
OS I & II	\$10,104,493	\$2,061,191	\$48,781	\$142,221	\$36,889	\$64,635	\$12,458,210	\$35,306	\$12,422,904
OS III	\$1,261,847	\$635,533	\$14,679	\$28,664	\$11,742	\$9,825	\$1,962,290	\$10,507	\$1,951,783
OS IV	\$174,778	\$89,030	\$2,056	\$4,016	\$1,645	\$2,335	\$273,860	\$1,486	\$272,374
SBS	\$1,372,192	\$953,792	\$22,308	\$43,294	\$16,141	\$0	\$2,407,727	\$15,533	\$2,392,194
RTP	\$7,028,497	\$9,193,425	\$214,705	\$416,984	\$157,300	\$0	\$17,010,911	\$149,736	\$16,861,175
CISR/CSA	\$3,381,236	\$7,858,405	\$183,803	\$356,705	\$132,988	\$0	\$11,913,137	\$127,979	\$11,785,158
	<u>\$403,225,866</u>	<u>\$221,901,000</u>	<u>\$5,414,000</u>	<u>\$10,929,000</u>	<u>\$4,746,000</u>	<u>\$1,893,266</u>	<u>\$648,109,132</u>	<u>\$3,673,251</u>	<u>\$644,435,881</u>

NOTE: This schedule does not include service charge revenue. Fuel, ECCR, ECR, and PPCC include unbilled as well as billed revenue.

*From columns (11), (12), (13), (14), and (15)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:
xx Projected Test Year Ended 5/31/02
 ___ Prior Year Ended 5/31/02
 ___ Historical Year Ended 12/31/02
 Witness: J. I. Thompson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

RATE SCHEDULE	(19)	(20)	(21)=(19)-(20)	(22)=(10)-(21)		(23)=(22)/(21)		(24)=(18)-(9)		(25)=(24)/(9)	
	PRESENT TOTAL BASE	EMBEDDED FL GRT	ADJUSTED PRESENT TOTAL BASE	TOTAL BASE		TOTAL ADJUSTED OVERALL					
				\$	%	\$	%				
RS/RST/RSVP	\$193,451,304	\$2,901,770	\$190,549,534	\$52,193,455	27.39%	\$52,426,194	17.29%				
GS/GST	\$17,547,938	\$263,219	\$17,284,719	\$2,522,093	14.59%	\$2,535,718	10.58%				
GSD/GSDT/GSTOU	\$66,800,824	\$1,002,013	\$65,798,811	\$5,740,231	8.72%	\$5,774,955	4.88%				
LP/LPT	\$41,060,580	\$615,909	\$40,444,671	\$3,385,349	8.37%	\$3,398,249	4.02%				
PX/PXT	\$2,014,173	\$30,213	\$1,983,960	\$0	0.00%	\$0	0.00%				
OS I & II	\$8,072,143	\$121,082	\$7,951,061	\$2,153,432	27.08%	\$2,167,000	21.13%				
OS III	\$1,082,585	\$16,239	\$1,066,346	\$195,501	18.33%	\$197,000	11.23%				
OS IV	\$177,440	\$2,662	\$174,778	\$0	0.00%	\$0	0.00%				
SBS	\$1,393,088	\$20,896	\$1,372,192	\$0	0.00%	\$0	0.00%				
RTP	\$7,135,530	\$107,033	\$7,028,497	\$0	0.00%	\$0	0.00%				
CISR/CSA	\$3,432,727	\$51,491	\$3,381,236	\$0	0.00%	(\$1)	0.00%				
	<u>\$342,168,332</u>	<u>\$5,132,527</u>	<u>\$337,035,805</u>	<u>\$66,190,061</u>	<u>19.64%</u>	<u>\$66,499,115</u>	<u>11.51%</u>				

NOTE: This schedule does not include service charge revenue. Fuel, ECCR, ECR, and PPCC include unbilled as well as billed revenue.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 years.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

___ Projected Test Year Ended 5/31/01

___ Prior Year Ended 5/31/02

XX Historical Years Ended 1996 -

DOCKET NO.: 010949-EI

Witness: R. R. Labrato, R. G. Moore
R. L. McGee

Line No.		Year 1996	Year 1997	Year 1998	Year 1999	Year 2000	Average Annual Growth Rate
1	(1) THE LEVEL AND ANNUAL GROWTH RATES FOR:						
2	Peak Load MW	2,136	2,032	2,146	2,161	2,281	3.66
3	Peak Load Per Customer (KW)	6.46	5.96	6.12	6.00	6.20	(1.02)
4	Energy Sales (MWH)	11,038,203	11,317,844	12,502,158	13,633,138	13,734,978	5.62
5	Energy Sales (MWH) Territorial	9,126,266	9,264,649	9,742,516	9,893,213	10,465,755	3.48
6	Energy Sales Per Customer	27,608	27,174	27,800	27,473	28,460	0.76
7	Number of Customers (Average)	330,571	340,944	350,447	360,113	367,740	2.70
8	Installed Generating Capacity (MW)	2,174	2,174	2,187	2,188	2,188	0.16
9	Population of Service Area	817,570	834,300	844,590	851,090	859,230	1.25
10	(2a) DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:						
11	Fuel Cost per Kilowatt-Hour Generated	2.02	1.99	1.69	1.60	1.68	(1.49)
12	O & M Expense Less Fuel per KWH Sold	1.71	1.63	1.72	1.68	1.86	1.24
13	Capital Cost per Installed Kilowatt of Capacity	423.78	423.99	429.76	434.35	438.83	0.88
14	Revenue per KWH Sold	5.54	5.32	4.91	4.70	5.07	(2.21)
15	A & G Expense per KWH Sold	0.41	0.37	0.38	0.33	0.31	(6.43)
16	(2b) DOLLAR AMOUNTS, IN REAL TERMS, (CONSTANT 2000 DOLLARS)						
17	AND ANNUAL GROWTH RATES FOR:						
18	Fuel Cost per Kilowatt-Hour Generated	2.21	2.13	1.77	1.65	1.68	(6.70)
19	O & M Expense Less Fuel per KWH Sold	1.87	1.75	1.81	1.74	1.86	(0.13)
20	Capital Cost per Installed Kilowatt of Capacity	465.37	454.60	450.41	448.94	438.83	(4.46)
21	Revenue per KWH Sold	6.09	5.70	5.14	4.86	5.07	(4.47)
22	A & G Expense per KWH Sold	0.45	0.40	0.39	0.34	0.31	(6.60)
23	Consumer Price Index	1.569	1.607	1.644	1.667	1.723	2.37

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IDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the following statistical data for the company, by calendar year for the most recent 5 years.

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year s Ended 1996 - 2000

COMPANY: GULF POWER COMPANY

Witness: R. R. Labrato, R. G. Moore,

R. L. McGee

NET NO.: 010949-EI

	Year <u>1996</u>	Year <u>1997</u>	Year <u>1998</u>	Year <u>1999</u>	Year <u>2000</u>	Average Annual Growth Rate
(3) DISTRIBUTION OF TOTAL						
Generation Plant by Type of Prime Mover:						
Steam	2,135	2,135	2,135	2,135	2,135	
Other	39	39	52	53	53	
Generated Energy by Type of Fuel:						
Nuclear	0.00%	0.00%	0.00%	0.00%	0.00%	
Coal	99.41	99.56	97.83	97.38	98.15	
Oil	0.03	0.02	0.16	0.08	0.09	
Gas	0.56	0.42	2.01	2.54	1.76	
Other						
Total	100.00	100.00	100.00	100.00	100.00	
Customers by Customer Type:						
Residential	87.04	86.97	86.86	86.72	86.89	
Commercial	12.82	12.89	12.99	13.13	12.94	
Industrial	0.09	0.08	0.08	0.07	0.07	
Street Lighting	0.05	0.06	0.07	0.08	0.10	
Other Sales to Public Authorities	0.00	0.00	0.00	0.00	0.00	
Total	100.00	100.00	100.00	100.00	100.00	

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule showing the
 change in cost, by functional group, for the last
 five years.

COMPANY: Gulf Power Company

ACCOUNT NO.: 010949-EI

Type of Data Shown:
x Historical Years Ended 12/31/96 through 12/31/00
 Witness: R. R. Labrato, R. G. Moore,
 F. M. Fisher, R. J. McMillan,
 R. M. Saxon, M. W. Howell,
 M. D. Neyman

Description of Functional Group	Type of Cost	Year 1996		Year 1997		Year 1998		Year 1999		Year 2000	
		Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change
Fuel	Variable	184,501	(0.42)	180,842	(1.98)	195,473	8.09	209,030	6.94	215,743	3.21
Interchange	Semi-Variable	43,376	12.49	36,893	(14.95)	43,814	18.76	57,035	30.18	82,490	44.63
Production	Semi-Variable	73,044	(1.34)	80,308	9.94	68,678	(14.48)	67,631	(1.52)	67,367	(0.39)
Transmission	Semi-Variable	5,171	(5.29)	5,314	2.77	8,046	51.41	6,686	(16.90)	7,306	9.27
Distribution	Semi-Variable	23,306	1.63	22,283	(4.39)	26,294	18.00	24,827	(5.58)	26,223	5.62
Customer Account	Semi-Variable	10,412	(6.91)	13,390	28.60	16,660	24.42	15,496	(6.99)	15,362	(0.86)
Customer Service & Information & Sales	Semi-Variable	9,027	11.65	10,826	19.93	11,583	6.99	12,427	7.29	14,022	12.83
Administrative and General	Semi-Variable	45,242	3.73	42,135	(6.87)	47,025	11.61	45,435	(3.38)	43,147	(5.04)
Depreciation & Amortization	Fixed	56,645	2.80	57,874	2.17	59,129	2.17	64,588	9.23	66,873	3.54
Taxes	Semi-Variable	89,848	7.39	86,809	(3.38)	85,551	(1.45)	83,611	(2.27)	87,552	4.71
Interest (without AFUDC)	Semi-Variable	30,731	2.73	29,756	(3.17)	31,590	6.16	33,061	4.66	34,725	5.03
TOTAL		571,303	2.42	566,430	(0.85)	593,843	4.84	619,827	4.38	660,810	6.61

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SUMMARY OF JURISDICTIONAL RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a summary of jurisdictional rate base as requested for the test year as compared to jurisdictional rate base as determined by the Commission in the previous full rate case.

COMPANY: GULF POWER COMPANY

MARKET NO.: 010949-EI

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended
 Witness: R. R. Labrato

	(1)	(2)	(3)	(4)	(5)	(6)
Rate Base Component		Jurisdictional Rate Base as Requested by Company in Current Case (000)	Jurisdictional Rate Base as Determined by Commission in Last Case (000)	Dollar Difference (2)-(3) (000)	Percentage Difference (4)/(3) (%)	Compound Annual Growth Rate (%)
1 Plant-in-Service		1,966,492	1,218,287	748,205	0.61	3.93
2 Accumulated Depreciation and Amortization		854,099	448,051	406,048	0.91	5.33
3 Net Plant in Service		<u>1,112,393</u>	<u>770,236</u>	<u>342,157</u>	0.44	3.00
4 CWIP--No AFUDC		15,850	14,949	901	0.06	0.47
5 Plant Held for Future Use		3,065	3,790	(725)	(0.19)	(1.69)
6 Nuclear Fuel		0	0	0	0.00	0.00
7 Accumulated Provision for Amortization of Nuclear Fuel Assemblies		0	0	0	0.00	0.00
8 Total Net Plant		<u>1,131,308</u>	<u>788,975</u>	<u>342,333</u>	0.43	2.94
9 Total Working Capital		67,194	72,184	(4,990)	(0.07)	(0.58)
10 Other Rate Base Adjustments		0	0	0	0.00	0.00
11 Total Rate Base		<u><u>1,198,502</u></u>	<u><u>861,159</u></u>	<u><u>337,343</u></u>	0.39	2.70

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

CASE NO.: 010949-EI

EXPLANATION: Provide a summary of jurisdictional net operating income requested for the test year as compared to jurisdictional net operating income as determined by the Commission in the previous full rate case.

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended

Witness: R. R. Labrato

(1)	(2)	(3)	(4)	(5)	(6)
Net Operating Income Component	Adjusted Jurisdictional Net Operating Income as Requested by Company Net of Recovery Clauses 12 Months Ended 05/31/03 (000)	Adjusted Jurisdictional Net Operating Income as Determined by Commission Net of Recovery Clauses 12 Months Ended 12/31/90 (000)	Dollar Difference (2)-(3) (000)	Percentage Difference (4)/(3) (%)	Compound Annual Growth Rate (%)
Operating Revenues	372,714	255,688	117,026	45.77	3.08
Operation and Maintenance Expense					
2a. Fuel (non-recoverable)	0	0	0	0.00	0.00
2b. Purchased Power	0	0	0	0.00	0.00
2c. Other	182,419	114,144	68,275	59.81	3.85
2d. Total	182,419	114,144	68,275	59.81	3.85
Depreciation and Amortization	77,564	45,808	31,756	69.32	4.33
Nuclear Decommissioning	0	0	0	0.00	0.00
Taxes Other than Income Taxes	35,507	18,603	16,904	90.87	5.34
Income Taxes	15,846	16,048	-202	(1.26)	-0.10
(Gain)/Loss on Disposition of Property	0	0	0	0.00	0.00
Total Operating Expenses	311,336	194,603	116,733	59.99	3.86
Net Operating Income	61,378	61,085	293	0.48	0.04

DA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 CASE NO. 010949-EI

EXPLANATION: List all adjustments made to net operating income or rate base in the previous full revenue requirement case that are not included in the current case, with an explanation for not including these adjustments.

Type of Data Shown:
 XX Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historic Test Year Ended 12/31/00
 Witness: R. R. Labrato

(1) Nature of Adjustment	(2) Amount of Adjustment (000's)	(3) Explanation and Supporting Schedule	(4) Increase/(Decrease) in Revenue Requirement (000's)
<u>RATE BASE ADJUSTMENTS:</u>			
Net Plant-in-Service - Reduction in Amount of AFUDC Capitalized	0	During the last rate case an adjustment was made to Plant in Service due to the late closing of two work orders and their effect on AFUDC. This was an isolated case and requires no further adjustment.	0
PHFU - Sod Farm	0	No adjustment is necessary since there are no non-utility operations at the Caryville site. The last piece of equipment was sold in 1994.	0
Net Plant-in-Service - Leisure Lakes	0	The disallowed facilities were transferred for use elsewhere in Gulf's system, and the land classified as non-utility property.	0
Net Plant-in-Service - Corporate Headquarters	0	The Business Development center equipment was donated and the space is being used by the Corporate Communications dept.	0
Net Plant-in-Service - Navy House	0	Adjustment not made since Gulf sold this property in the early 1990's.	0
Net Plant-in-Service - Corporate Headquarters - (3rd Floor)	3,677	Adjustment no longer needed since the floor is used and useful for utility operations.	461
Depreciation Reserve - Corporate Investigation	0	This adjustment is no longer made since adjustments were made to properly account for potentially misappropriated property. (Amounts written off to non-utility.)	0
Plant Scherer Adjustments	0	Plant Scherer, in the last rate case, had 63MW unsold which were requested to be placed in rate base. In a Commission decision, the rate base items associated with this unsold capacity were disallowed. This separate adjustment is not necessary since 100% of Scherer is removed in the UPS adjustments in this filing.	0
Appliance Sales Misallocation	0	In the last rate filing, Gulf misallocated plant investment and depreciation reserve to the appliance division. This adjustment is no longer necessary because the misallocation was corrected.	0
Caryville Subsurface Study	0	The deferred subsurface study expenses have been fully amortized, therefore eliminating the need for an adjustment.	0
Deferred Rate Case Expenses	1,203	Commission policy has been to exclude deferred Rate Case Expenses, Gulf feels that the Company should be allowed to earn a return as it would any other non-interest-bearing asset which has been financed with a mix of capital.	151

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DA PUBLIC SERVICE COMMISSION

EXPLANATION: List all adjustments made to operating income or rate base in the previous full revenue requirement case that are not included in the current case, with an explanation for not including these adjustments.

Type of Data Shown:
 XX Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historic Test Year Ended 12/31/00
 Witness: R. R. Labrato

ANY: GULF POWER COMPANY

ET NO. 010949-EI

(1) Nature of Adjustment	(2) Amount of Adjustment (000's)	(3) Explanation and Supporting Schedule	(4) Increase/(Decrease) in Revenue Requirement (000's)
--------------------------------	---	---	---

RATE BASE ADJUSTMENTS (Continued)

Working Capital - Heavy Oil Inventory	0	No adjustment was necessary, since this fuel stock was sold off.	0
Working Capital - Lighter Oil Inventory	0	No adjustment was necessary, The Company feels that the inventory level in this filing is necessary and reasonable.	0
Working Capital -Coal Inventory	390	No adjustment was necessary, The Company feels that the inventory level in this filing is necessary and reasonable.	49
Working Capital -PIP Expense Adjustment	0	The current salaries and benefits package was deemed reasonable by the Commission in the last rate case. The adjustment made in the last rate case was made due to a revised budget amount. No adjustment is necessary.	0
Working Capital -Blackwater Cooling Lake	0	This adjustment has been discontinued since the Special Fund set up for the cooling lake at Plant Daniel in Mississippi no longer exists.	0
Working Capital -Accounts Receivable - Sod Farm & Vision Design	0	This adjustment no longer is made since these entities no longer exist.	0
Working Capital -Leasehold Improvements - Merchandising	0	There are no Leasehold Improvements in the Test Year since the balance has been fully amortized.	0
Working Capital -Air Products Bill Credit	0	This adjustment no longer is made, since this program no longer exists.	0
Working Capital -Plant Daniel Coal Buyout	0	This adjustment is no longer made, since the balance has been fully amortized.	0
Working Capital -Peabody Prepayment	0	This adjustment is no longer made, since the balance has been fully amortized.	0
Working Capital -Monsanto Advance	0	This adjustment no longer is made, since this program no longer exists.	0

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PUBLIC SERVICE COMMISSION ANY: GULF POWER COMPANY ET NO. 010949-EI	EXPLANATION: List all adjustments made to operating income or rate base in the previous full revenue requirement case that are not included in the current case, with an explanation for not including these adjustments.	Type of Data Shown: XX Projected Test Year Ended 5/31/03 Prior Year Ended 5/31/02 Historic Test Year Ended 12/31/00 Witness: R. R. Labrato
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(1) Nature of Adjustment	(2) Amount of Adjustment (000's)	(3) Explanation and Supporting Schedule	(4) Increase/(Decrease) in Revenue Requirement (000's)
NET OPERATING INCOME ADJUSTMENTS:			
PXT Misbilling	0	This was an isolated incident in the last case.	0
Non Utility Electric Billing	0	The non-utility divisions referred to in the Order are no longer operational.	0
Sod Farm Revenues	0	The Sod Farm is no longer in operation .	0
Appliance Division - Use of Logo	0	Appliance Sales function is no longer operational.	0
Adjustments to OSI-OSIV	0	This was an isolated incident in the last case.	0
Institutional Advertising	550	This amount was considered to be necessary, reasonable and prudent; therefore, this adjustment was discontinued.	560
Investigation Expenses	0	This was an isolated incident in the last case. No adjustment is necessary in this case.	0
Navy House	0	This adjustment is no longer needed, since the sale of the building in the early 1990's.	0
Plant Scherer - Net of IIC Offset	0	Since Plant Scherer capacity is 100% sold, there is no Scherer capacity used in the IIC calculation.	0
Out of Period, Non-Recurring, or Non-Utility	0	There are none in this Test Year.	0
Cogeneration and Industrial Programs	0	These expenses are handled appropriately through the ECCR clause.	0
Good Cents Incentive Programs	0	This program has been discontinued, therefore no adjustment is necessary.	0
Presentation/Seminar Program	0	This program has been discontinued, therefore no adjustment is necessary.	0
Shine Against Crime	0	This program no longer exists.	0

FIA PUBLIC SERVICE COMMISSION ANY: GULF POWER COMPANY NET NO. 010949-EI	EXPLANATION: List all adjustments made to operating income or rate base in the previous full revenue requirement case that are not included in the current case, with an explanation for not including these adjustments.	Type of Data Shown: XX Projected Test Year Ended 5/31/03 Prior Year Ended 5/31/02 Historic Test Year Ended 12/31/00 Witness: R. R. Labrato
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(1) Nature of Adjustment	(2) Amount of Adjustment (000's)	(3) Explanation and Supporting Schedule	(4) Increase/(Decrease) in Revenue Requirement (000's)
NET OPERATING INCOME ADJUSTMENTS:			
IRS, Grand Jury Expenses	0	There are no longer any expenses of this nature.	0
Research and Development Projects	0	Amounts expended are reasonable and prudent.	0
Scherer Transmission Rents	0	There are no Scherer transmission rents in this filing.	0
Labor Complement Vacancies	0	There are none in the Test Year.	0
Productivity Improvement Plan	0	Gulf's Compensation Plan was considered to be reasonable in the last case. The amount in this filing is also considered reasonable and prudent.	0
Employee Relocation Program	17	Relocation expenses are considered to be reasonable and prudent .	17
Caryville Subsurface Study	0	This amount was fully amortized.	0
Pension Expense	0	Pension expenses were adjusted due to an incorrect budget amount. The amount shown in this filing is correct and reasonable.	0
Appliance Sales function Depreciation	0	This adjustment relates to a misallocation of square footage used to determine the Appliance Sales usable space. The misallocation was corrected.	0
Tallahassee Office Depreciation	0	Currently there is no depreciable property at this location.	0
Leisure Lakes	0	The disallowed (depreciable) equipment was transferred and is currently in use at another facility.	0
Corporate Headquarters Depreciation (Business Dev Center, 3rd Floor Corp. Office)	0	The Business Development Center no longer exists. Gulf considers the third floor to be used and useful.	0

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SUMMARY OF JURISDICTIONAL CAPITAL STRUCTURE

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO. 010949-EI

EXPLANATION: Provide a summary of jurisdictional capital structure as requested for the test year as compared to the jurisdictional capital structure as determined by the Commission in the previous rate case.

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

	(1)	(2)	(3)	(4)	(5)	(6)
LINE NO.	Capital Structure Item	Jurisdictional Capital Structure in Current Case Test Year Ended 5/31/03 (000)	Jurisdictional Capital Structure as Determined by Commission in Last Case - Test Year Ended 12/31/90 (000)	Dollar Difference (000)	Percentage Difference (%)	Compound Annual Growth Rate (%)
1	Long-Term Debt	437,913	311,950	125,963	40.38%	2.77
2	Short-Term Debt	17,801	3,971	13,830	348.27%	12.84
3	Preferred Stock	99,565	51,358	48,207	93.86%	5.47
4	Common Equity	491,919	264,857	227,062	85.73%	5.11
5	Customer Deposits	13,249	14,134	(885)	-6.26%	(0.52)
6	Accumulated Deferred Income Taxes - Zero Cost	121,471	175,796	(54,325)	-30.90%	(2.93)
7	Investment Credit - Zero Cost	0	823	(823)	-100.00%	0.00
8	Investment Credit - Weighted Cost	16,584	38,270	(21,686)	-56.67%	(6.51)
9	Total Capital	<u>1,198,502</u>	<u>861,159</u>	<u>337,343</u>	39.17%	2.70

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SUMMARY OF JURISDICTIONAL CAPITAL COST RATES

IDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 CASE NO. 010949-EI

EXPLANATION: Provide a summary of jurisdictional capital cost rates as requested for the test year as compared to jurisdictional capital cost rates as determined by the Commission in the previous rate case.

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

(1) Capital Structure Item	(2) Jurisdictional Cost Rates in Current Rate Case Test Year Ended 05/31/03 (%)	(3) Jurisdictional Cost Rates per Last Rate Case Test Year Ended 12/31/90 (%)	(4) Difference (%)	(5) Percentage Difference (%)	(6) Compound Annual Growth Rate (%)
Long-Term Debt	7.08	8.72	(1.64)	-18.81%	(1.66)
Short-Term Debt	6.02	8.00	(1.98)	-24.75%	(2.26)
Preferred Stock	5.01	7.75	(2.74)	-35.35%	(3.45)
Customer Deposits	5.98	7.65	(1.67)	-21.83%	(1.96)
Common Equity	13.00	12.55	0.45	3.59%	0.28
Investment Credit - Zero Cost					
Investment Credit - Weighted Cost	9.70	10.26	(0.56)	-5.46%	(0.45)
Accumulated Deferred Income Taxes - Zero Cost					

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SUMMARY OF FINANCIAL INTEGRITY INDICATORS

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

EXPLANATION: Provide financial indicators for:
 (1) the requested test year, and
 (2) the test year used in the last rate case.

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 — Prior Year Ended 05/31/02
 — Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	(1) Indicator	(2) Test Year This Rate Case 5/31/03	(3) Actual Last Rate Case 12/31/90	(4) Difference (2)-(3)	(5) Percent Difference (4)/(3)
INTEREST COVERAGE RATIOS:					
1.	Including AFUDC in Income Before Interest Charges	2.04	3.28	(1.24)	-37.80%
2.	Excluding AFUDC from Income Before Interest Charges	2.02	3.28	(1.26)	-38.41%
3.	AFUDC as a Percent of Income Available for Common	1.96%	0.01%	0.0195	19500.00%
4.	Percent of all Funds Generated Internally	34.83%	132.83%	(0.9800)	-73.78%
PREFERRED DIVIDEND COVERAGE:					
5.	Including AFUDC	146.86	10.38	136.48	1314.84%
6.	Excluding AFUDC	143.59	10.38	133.21	1283.33%
RATIO OF EARNINGS TO FIXED CHARGES:					
7.	Including AFUDC	2.04	3.18	(1.14)	-35.85%
8.	Excluding AFUDC	2.02	3.18	(1.16)	-36.48%
EARNINGS PER SHARE:					
9.	Including AFUDC	Not Applicable			
10.	Excluding AFUDC	Not Applicable			
11.	Dividends Per Share	Not Applicable			

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

MARKET NO.: 010949-EI

EXPLANATION: Provide a description of all parent, subsidiary and affiliated company relationships, with a discussion of investments, transactions, pricing policies and proposed treatment for ratemaking purposes.

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. J. McMillan

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Gulf Power Company is a wholly owned subsidiary of Southern Company, which is the parent company of five integrated Southeast utilities, Southern Company Services (SCS), Southern Communications Services (Southern LINC), Southern Management Development, Inc. - formerly Southern Company Energy Services, Southern Nuclear Operating Company (Southern Nuclear), Southern Telecom, other direct and indirect subsidiaries, effective January 2001 - Southern Company (SPC) and until April 2001 - Mirant Corporation (Mirant) - formerly Southern Energy, Inc. The integrated Southeast utilities - Alabama Power, Georgia Power, Gulf Power, Mississippi Power, and Savannah Electric--provide electric service in four states. Gulf Power Company provides electric service to the northwest panhandle of Florida. Contracts among the integrated Southeast utilities--related to jointly owned generating facilities, interconnecting transmission lines, and the exchange of electric power--are regulated by the Federal Energy Regulatory Commission (FERC) and/or the Securities and Exchange Commission (SEC). Southern Company system service company provides, at cost, specialized services to Southern Company and subsidiary companies. Southern LINC provides digital wireless communications services to the operating companies and also markets these services to the public within the Southeast. Southern Management Development develops new business opportunities related to energy products and services. Southern Nuclear provides services to Southern Company's nuclear plants. Southern Telecom provides wholesale fiber optic solutions to telecommunication providers in the Southern United States. SPC will be the primary growth engine of Southern Company's market-based energy business. Mirant acquires, develops, builds, owns, and operates power production and delivery facilities and provides a broad range of energy-related services to utilities and industrial companies in selected countries around the world. Mirant businesses include independent power producers, integrated utilities, a distribution company, and energy trading and marketing businesses outside the southeastern United States. In April 2000, Southern Company announced an initial public offering of up to 19.9 percent of Mirant and its intention to spin off the remaining ownership of Mirant within 12 months of the initial public offering. On April 2, 2001, the spin-off of Mirant was completed.

Southern Company is registered as a holding company under the Public Utility Holding Company Act of 1935 (PUHCA). Both Southern Company and its subsidiaries are subject to the regulatory provisions of the PUHCA. The Company is also subject to regulation by the Federal Energy Regulatory Commission (FERC) and the Florida Public Service Commission (FPSC). The Company follows accounting principles generally accepted in the United States and complies with the reporting policies and practices prescribed by the FPSC and the FERC.

IDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the most recent Financial and Statistical Report furnished as a supplement to the Annual Report to Shareholders (or similar document).

Type of Data Shown:

XX Projected Test Year Ended 5/31/03

XX Prior Year Ended 5/31/02

XX Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: Gulf Power Company

ACCOUNT NO.: 010949-EI

Gulf Power Company stopped preparing the Financial and Statistical Report for years subsequent to December 31, 1991.

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I. PURPOSE

Pursuant to Rule 25-22.0406(4)(a), Gulf Power Company is providing a synopsis of the rate request.

II. COMPARISON OF THE PRESENT AND PROPOSED RATES FOR MAJOR SERVICES

Attached to the end of this synopsis are pages 112 through 115 of MFR E-17 (Attachment 1) which provides a comparison for all present and proposed rates.

III. MAJOR RATE CASE ISSUES

The issues listed below are anticipated by the Company to be major areas considered; however, it is rather difficult to anticipate all the issues which may develop during a rate case.

1. What is the appropriate test year for setting base rates?
2. What is Gulf's test year rate base?
3. What is Gulf's test year working capital?
4. What is Gulf's test year cost of capital?
5. What is Gulf test year net operating income?
6. What is the proper Return on Equity for the test year?

IV. EXECUTIVE SUMMARY OF THE RATE CASE

Gulf Power Company's Petition, new rate schedules, testimony, and Minimum Filing Requirements (MFRs) are filed under Section 366.06(3), Florida Statutes. Gulf seeks new base rates and charges which, based upon projected operations during the period June 2002 through May 2003 ("the test year"), would provide additional gross annual jurisdictional revenues of \$69.9 million or an 11.9 percent increase in retail revenues. This revenue increase request reflects a return on equity of 13.00 percent and an overall rate of return of 8.64 percent (the midpoint).

The increased revenues sought by the Company are necessary to maintain its financial integrity and permit it to earn a reasonable rate of return. Without rate relief, the overall jurisdictional return earned in the test year would be only 5.12 percent and the jurisdictional return on common equity will fall to 4.43 percent.

The company's test year for this case reflects one major factor and a number of other conditions that have caused the cost of providing electric service to increase in the twelve and one-half years since the Company's last rate filing in 1989 that makes filing this case necessary. The major factor is the completion and placing into service of Smith Unit 3, a 574 megawatt ("mW") combined cycle generating unit with a projected investment of \$220.5 million. Other factors contributing to increased costs are: the cumulative effect of inflation, the addition of over 100,000 new customers, the addition of over 1400 miles of new distribution lines and 90 miles of new

transmission lines, an increase in customer requirements and expectations primarily caused by the widespread use of computers and other technologies, and the replacement and repair of the aging electrical infrastructure associated with the double-digit customer growth that occurred in the mid 1980's.

Section A of the required Minimum Filing Requirements (MFRs) contains an executive summary of the case. A comparison of present and proposed rates for all services is found at pages 6-8 of the attached Section A of the MFRs.

V. DESCRIPTION OF THE RATEMAKING PROCESS AND TIME SCHEDULE

A. Who is involved in the utility ratemaking process?

Many participants are involved in a utility rate case. Here is a list of some of the main participants:

1. **FPSC Commissioners** - The Florida Public Service

Commission (FPSC) is composed of five Commissioners appointed by the Governor. All five may sit on a rate case, or the case may be assigned by the Chairman of the FPSC to a panel of Commissioners. The Commissioners assigned to the case will make final decisions on all of the issues in the case based on the evidence received.

2. **FPSC Commission Staff** - The Commissioners are assisted by

a Staff of more than 300 people. The Staff members involved in a rate case include: attorneys who advise on legal issues; engineers who inspect utility sites and equipment; accountants who audit the utility's books and records; consumer affairs specialists who review complaints against the utilities; and rate and financial analysts who study the financial and rate issues.

3. **The Office of Public Counsel (OPC)** - The Public Counsel is

appointed by the Legislature to represent the citizens in cases before the Commission. The Office of Public Counsel has a staff of attorneys, accountants, rate analysts and financial analysts, and may employ outside consultants as expert

witnesses. CPC participates in major rate cases, analyzes information filed by the utility, assists members of the public who wish to testify and provides expert witnesses on various issues in the case.

4. The **Utility** - Utility officers and staff, including accountants, rate analysts, engineers and others, testify and provide information about the utility, its operations and its financial revenues and expenses. The utility may also employ outside consultants as expert witnesses.
5. **Intervenors** - Other interested parties representing consumer groups, industrial groups, commercial organizations, government entities and others participate in the ratemaking proceedings. An intervenor is a party who legally intervenes in the rate case through a petition to the Commission to represent a specific interest or point of view. The intervenor has equal opportunity with the other parties to ask questions, present testimony and cross-examine witnesses.

B. What is involved in the ratemaking process? What information is considered?

The ratemaking process involves months of analysis of volumes of information regarding all aspects of a utility's operations.

1. The rate case process begins when the utility writes a letter to the FPSC notifying the Commission of its proposed "test year"

and filing date. The test year is a 12-month period for which utility operating data will be examined during the rate case. The letter signals that the utility is about to ask for a rate increase. That letter will start a process that will continue over the eight months the Commission investigates the case.

2. Next, the utility files its request for a rate increase. This includes Minimum Filing Requirements (MFRs), which are required by the Commission's Rules. These MFRs contain hundreds of pages of figures and reports regarding the utility's expenses, investment and operations during the test year. The utility also files the testimony of its witnesses in support of the rate increase requested. The law requires that the utility carry the burden of proof and show why the requested increase is needed.
3. The utility files this data and much more - before the ratemaking process is over, the Commission will try to gather all significant information about the utility. The FPSC, the Public Counsel and the intervenors will typically ask for additional information as the case continues. This data provides details about the utility's supplies, expenses, taxes, construction expenditures, depreciation and other operating and financial matters that are crucial to making a decision in the case. The Commission's auditors will review the utility's books and records and file their

report. Additional testimony may be filed by the utility, the Commission Staff, Public Counsel and the other intervenors.

4. Hearings - a utility can't change its prices (up or down) without authority from the Commission, and rate case procedures provide for public hearings. These hearings are governed by rules similar to those used by courts. Witnesses are sworn and subject to cross-examination. The final decision made by the Commissioners must be based upon information presented during the hearings.

a. The first hearings are scheduled in the local service area to hear from customers. At these "service hearings", customers may tell the Commission about service problems they have had. The customers may also testify about rates and charges they consider improper or unfairly discriminatory. This may lead to issues that the Commission will investigate further.

b. After time for investigation of all information, the Commission will hold additional hearings for detailed review of all technical, legal, and financial issues in the case. These hearings may last for several days. Witnesses from all parties, including the utility, the Commission staff, Public Counsel and the intervenors, present testimony and are cross-examined. Among the

things the Commission looks for are expenditures that could be considered unnecessary or imprudent. Such expenditures would be disallowed for ratemaking purposes, which means ratepayers don't have to pay for those costs.

c. There are official transcripts of all hearings. Court reporters record the hearings, just like they do in a courtroom. These transcripts may be thousands of pages long. In major cases, a transcript is made daily, with court reports working through the night to have the transcript ready before the start of the next day's session.

5. After the hearings are completed, the parties usually file legal briefs. These briefs summarize each party's position on the issues. The Commission Staff then makes recommendations to the Commissioners on each issue of the case. These recommendations are very detailed, and can cover hundreds of pages. All information filed is open to the public, and is available for review at the Commission offices in Tallahassee. The information filed by the utility (MFRs) is also available at the utility's local offices in cities where service hearings are conducted.

6. When the Commission makes its final decision, there will be a "vote sheet", which is a listing of all the issues requiring a vote

by the Commissioners. There are often hundreds of issues in a major rate case, and it may take the Commissioners two or three days to complete the final review of the case and to vote on each issue.

7. Once the Commission has made its decision, Staff attorneys prepare a formal order containing the background of the case, the Commission decisions and the basis for these decisions, the new rates, and the effective date for the new rates. After the order is issued, any party may ask the Commission to reconsider any decision on the issues. After reconsideration, any party may appeal the decision to the courts.

GULF POWER COMPANY

2001 Retail Rate Case Schedule

(Docket No. 010949-EI)

Filing	September 10, 2001
Service Hearings	Pensacola January 16, 2002 10:00 A.M. – 12:00 Noon Place: to be announced
	Panama City January 16, 2002 4:00 P.M. – 6:00 P.M. Place: to be announced
Pre-hearing Conference	February 8, 2002
Hearing	February 25 – March 1, 2002

VI. SITES AT WHICH COMPLETE MFRs ARE AVAILABLE FOR INSPECTION

1. Panama City
1230 E. 15th Street
2. Pensacola
75 N. Pace Boulevard
3. Fort Walton Beach
140 Hollywood Boulevard

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.

Type of Data Shown:

xx Projected Test Year Ended 5/31/01
 ___ Prior Year Ended 5/31/02
 ___ Historical Year Ended 12/31/00
 Witness: J. I. Thompson and R. M. S.

		CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)	ENERGY (\$/KWH)
RS	PRESENT CHARGE	\$8.07	--	\$0.03413
	PROPOSED CHARGE	\$12.00	--	\$0.04124
	UNIT COST	\$20.90	--	\$0.03545
GS	PRESENT CHARGE	\$10.09	--	\$0.05026
	PROPOSED CHARGE	\$15.00	--	\$0.05257
	UNIT COST	\$27.75	--	\$0.04025
GSD	PRESENT CHARGE	\$40.35	\$4.56	\$0.01195
	PROPOSED CHARGE	\$40.00	\$5.23	\$0.01271
	UNIT COST	\$42.47	\$8.09	\$0.00393
LP	PRESENT CHARGE	\$226.98	\$8.57	\$0.00428
	PROPOSED CHARGE	\$226.00	\$8.66	\$0.00543
	UNIT COST	\$160.39	\$9.59	\$0.00374
PX	PRESENT CHARGE	\$575.01	\$8.32	\$0.00308
	PROPOSED CHARGE	\$566.38	\$8.20	\$0.00303
	UNIT COST	N/A	N/A	N/A

Supporting Schedules:

Recap Schedules: A-4a

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Attachment 1
 Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.

Type of Data Shown:

- Projected Test Year Ended 5/31/03
 - Prior Year Ended 5/31/02
 - Historical Year Ended 12/31/00
- Witness: J. I. Thompson and R. M. Saxon

		CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (¢/KWH)			
			ON-PEAK	MAX	ON-PEAK	OFF-PEAK		
RST	PRESENT CHARGE	\$11.10	---	---	\$0.10203	\$0.00429		
	PROPOSED CHARGE	N/A	---	---	N/A	N/A		
RSVP	PRESENT CHARGE	\$8.07	---	---	\$0.01164	\$0.02301	\$0.07029	\$0.26746
		\$4.53 (b)						
	PROPOSED CHARGE	\$12.00	---	---	\$0.01800	\$0.03021	\$0.07798	\$0.29000
		\$4.95 (b)			(Low Price)	(Medium Price)	(High Price)	(Critical Price)
	UNIT COST	\$20.90	---	---	(a)	(a)	(a)	(a)
GST	PRESENT CHARGE	\$13.11	---	---	\$0.15744	\$0.00410		
	PROPOSED CHARGE	N/A	---	---	N/A	N/A		
GSTOU	PROPOSED CHARGE	\$40.00	---	---	\$0.15963	\$0.05660	\$0.02076	\$0.03086
					(Summer On)	(Summer Inter)	(Summer Off)	(Winter Price)
	UNIT COST	\$42.47	---	---	(a)	(a)	(a)	(a)
GSDT	PRESENT CHARGE	\$45.80	\$2.45	\$2.17	\$0.01195	\$0.01195		
	PROPOSED CHARGE	\$40.00	\$2.81	\$2.49	\$0.01271	\$0.01271		
	UNIT COST	\$42.47	(a)	(a)	(a)	(a)		
LPT	PRESENT CHARGE	\$226.98	\$7.27	\$1.83	\$0.00316	\$0.00316		
	PROPOSED CHARGE	\$226.00	\$6.95	\$1.75	\$0.00543	\$0.00543		
	UNIT COST	\$160.39	(a)	(a)	(a)	(a)		

NOTES: (a) Time differentiated costs were not prepared.
(b) Program Participation Charge

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.

Type of Data Shown:

xx Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

___ Historical Year Ended 12/31/00

Witness: J. I. Thompson and R. M. Saxon

	CUSTOMER (\$/CUSTOMER)	DEMAND (\$/KW)		ENERGY (\$/KWH)		
		ON-PEAK	MAX	ON-PEAK	OFF-PEAK	
		PXT	PRESENT CHARGE	\$575.01	\$7.73	\$0.69
	PROPOSED CHARGE	\$566.38	\$7.61	\$0.68	\$0.00300	\$0.00300
	UNIT COST	N/A	(a)	(a)	(a)	(a)

NOTE: (a) Time differentiated costs were not prepared.

- NOTES: (A) OS I & OS II - All proposed charges are set equal to unit costs.
 (B) OS III - Proposed charge is set equal to unit costs.
 (C) OS IV - The Customer Charge was set the same as the GS rate, and the Energy Charge was set to recover the remaining revenue requirement.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-8b and E-10, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.

Type of Data Shown:
xx Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
 ___ Historical Year Ended 12/31/00
 Witness: J. I. Thompson and R. M. Saxon

SERVICE CHARGES:

Connection of Initial Service	PRESENT CHARGE	\$20.00	Connection of Temporary Service	PRESENT CHARGE	\$60.00
	PROPOSED CHARGE	\$30.00		PROPOSED CHARGE	\$110.00
	UNIT COST	\$27.52		UNIT COST	\$111.82
Connection of Existing Service	PRESENT CHARGE	\$16.00	Investigation of Unauthorized Use	PRESENT CHARGE	\$55.00
	PROPOSED CHARGE	\$30.00		PROPOSED CHARGE	\$75.00
	UNIT COST	\$26.87		UNIT COST	\$73.34
Restoration of Service (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge < \$50	PRESENT CHARGE	\$20.00
	PROPOSED CHARGE	\$35.00		PROPOSED CHARGE	\$25.00
	UNIT COST	\$36.03		UNIT COST	N/A
Restoration of Service After Hours (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge > \$50, < \$300	PRESENT CHARGE	\$20.00
	PROPOSED CHARGE	\$55.00		PROPOSED CHARGE	\$30.00
	UNIT COST	\$53.28		UNIT COST	N/A
Restoration of Service at Pole (After Violation of Rules)	PRESENT CHARGE	\$16.00	Returned Item Charge > \$300	PRESENT CHARGE	\$20.00
	PROPOSED CHARGE	\$95.00		PROPOSED CHARGE	\$40.00
	UNIT COST	\$95.68		UNIT COST	N/A
Premise Visit	PRESENT CHARGE	\$6.00			
	PROPOSED CHARGE	\$20.00			
	UNIT COST	\$19.32			

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Attachment 1
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