

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DIRECT TESTIMONY OF KIMBERLY H. DISMUKES
DOCKET NUMBER 010949-EI

DECEMBER 27, 2001

Respectfully submitted,

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DOCUMENT NUMBER-DATE

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2 TESTIMONY
3 OF
4 KIMBERLY H. DISMUKES
5

6 On Behalf of the
7 Florida Office of the Public Counsel
8

9 Before the
10 Florida Public Service Commission
11

12
13 Docket No. 010949-EI
14
15

16 **Q. WHAT IS YOUR NAME AND ADDRESS?**

17 A. Kimberly H. Dismukes, 6455 Overton Street, Baton Rouge, Louisiana 70808.

18 **Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?**

19 A. I am a partner in the firm of Acadian Consulting Group, which specializes in the field
20 of public utility regulation. I have been retained by the Office of the Public Counsel
21 (OPC) on behalf of the Citizens of the State of Florida to analyze portions of Gulf
22 Power Company's (Gulf or the Company) application for a rate increase.

23 **Q. DO YOU HAVE AN APPENDIX THAT DESCRIBES YOUR**
24 **QUALIFICATIONS IN REGULATION?**

25 A. Yes. Appendix I, attached to my testimony, was prepared for this purpose.

26 **Q. DO YOU HAVE AN EXHIBIT IN SUPPORT OF YOUR TESTIMONY?**

27 A. Yes. Exhibit__(KHD-1) contains 4 schedules that support my testimony.

28 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

29 A. My testimony is organized into two sections. In the first section, I address affiliate

1 transactions between Gulf Power Company and its affiliates, focusing on the costs
2 allocated to Gulf from Southern Company Services (SCS). In the second section, I
3 address marketing expenses.

4 **Section 1: Affiliate Transactions**

5 **Q. WHY IS IT IMPORTANT TO CLOSELY EXAMINE AFFILIATE**
6 **TRANSACTIONS?**

7 A. In a situation involving the provision of services between affiliated companies, the
8 associated transactions and costs do not represent arms-length dealings. Cost
9 allocation techniques and methods of charging affiliates should be frequently
10 reviewed and analyzed to ensure that the company's regulated operations are not
11 subsidizing the non-regulated operations. Because of the affiliation between Gulf
12 and the affiliates that contribute to expenses included on the books of Gulf, the arms-
13 length bargaining of a normal competitive environment is not present in their
14 transactions. Although each of the affiliated companies is supposedly separate,
15 relationships between Gulf and these affiliates are still close; they all belong to one
16 corporate family.

17 In the absence of regulation, there is no assurance that affiliate transactions
18 and allocations will not translate into unnecessarily high charges for Gulf's
19 customers. Even when the methodologies for cost allocation and pricing have been
20 explicitly stated, close scrutiny of affiliate relationships is still warranted. Regardless
21 of whether or not Gulf explicitly establishes a methodology for the allocation and
22 distribution of affiliate costs, there is an incentive to misallocate or shift costs to
23 regulated companies so that the unregulated companies can reap the benefits.

1 Q. WOULD YOU PLEASE DESCRIBE THE SOUTHERN COMPANY
2 ORGANIZATION?

3 A. Yes. Southern Company is a large, complex, and diverse organization, consisting of
4 numerous affiliates that are engaged in regulated and nonregulated activities. The
5 "Tier 1" affiliates, those owned or controlled directly by Southern Company, include
6 the following companies:

7 **Operating Utilities**

8 Alabama Power Company ("APC")
9 Georgia Power Company ("GPC")
10 Gulf Power Company ("Gulf")
11 Mississippi Power Company ("MPC")
12 Savannah Electric and Power Company ("SEPCO")

13
14 **Service Companies**

15
16 Southern Company Services ("SCS")
17 Southern Nuclear Operating Company ("SNOC")
18

19 **Nonregulated Companies**

20
21 Southern Energy, Inc. ("SEI")
22 Southern Company Energy Solutions ("SES")
23 Southern Communications Services, Inc. ("SCSI")
24 Southern Telecom, Inc. ("STI")
25 Southern LINK Wireless ("SLW")
26 Southern Company Generation and Energy Marketing ("SCGEM")
27 Southern Electric Railroad Company ("SRC")
28 Southern Company Funding Corporation ("SCFC")
29 Southern Power Company ("SPC")
30 Southern Management Development, Inc.
31 Southern Information Holding Company, Inc. ("SIHCI")
32
33
34

1 In addition to these companies, there are numerous subsidiaries that exist below
2 the first level of affiliates making up the Southern Company system.

3 **Q. HAVE THE SOUTHERN COMPANY NONREGULATED ACTIVITIES**
4 **CHANGED IN RECENT YEARS?**

5 A. Yes there has been substantial growth in the Southern Company nonregulated
6 activities in the last several years. Schedule 1 depicts the relationship of certain
7 key statistics between the regulated electric companies and the nonregulated
8 affiliates. As shown on this schedule, nonregulated assets have gone from
9 comprising 3.87% of total assets in 1997 to 15.95% in 1999. Operating expenses
10 show the same pattern, in 1997 nonregulated expenses comprised 19.15% of total
11 expenses and in 1999 this had grown to 38.43%. Operating revenue of the
12 nonregulated companies accounted for 15.06% of total revenue in 1997, compared
13 to 27.54% in 1999. Officers and Directors of the nonregulated companies
14 consisted of 27.82% of the total officers and directors in 1997; in 1999 they
15 consisted of 40.31%. These statistics clearly demonstrate that there has been
16 substantial growth in the nonregulated arena.

17 Southern Company intends to expand considerably in this area. According
18 to a news release issued January 9, 2001, Southern Company received final
19 approval from the Securities and Exchange Commission to form a new subsidiary
20 that will own, manage and finance wholesale generating assets in the Southeast.
21 The new subsidiary will market to wholesale customers in the fastest-growing
22 wholesale electricity market in the nation.

1 According to the news release, Southern Company expects this new
2 subsidiary to be one of its faster growing companies:

3 "We expect that this will allow us to move faster and more
4 aggressively in seizing wholesale opportunities throughout
5 the South," said Charles McCrary, Southern Company chief
6 production officer and president of Southern Company
7 Generation. "We also believe this innovative approach to
8 providing market-based wholesale generating assets continues
9 to move our region toward competitive energy markets in a
10 staged, orderly fashion. Our goal is to play a major role in
11 serving the region's growth and to continue to expand our
12 presence outside of our traditional core service territory."
13

14 The new subsidiary, which will carry the legal name of
15 Southern Power Company, will be the primary growth engine
16 for Southern Company's market-based energy business.
17 Energy from its assets will be marketed to wholesale
18 customers under the Southern Company name.
19

20 The current goal is to grow income from the new subsidiary
21 by 15 percent annually so that in five years Southern
22 Company earnings from wholesale market sales will more
23 than double.
24

25 By 2005, plans call for the new subsidiary to have developed
26 or acquired more than 7,500 megawatts dedicated to the
27 competitive wholesale business. Within 10 years, the new
28 wholesale generating company is expected to own more than
29 15,000 megawatts.
30

31 "But this is about more than growing our business," said
32 McCrary. "It's also about doing it in a manner where we can
33 minimize the environmental impact of our operations by
34 using the most environmentally advanced generation
35 technology available as we build and add new facilities. It's
36 also about maintaining our reputation of high customer
37 satisfaction."
38

39
40 **Q. HOW DO THE AFFILIATES AFFECT THE COSTS GULF INCLUDED**

1 **IN THE TEST YEAR?**

2 A. All SCS costs are allocated out to Southern affiliates. Gulf receives its allocated share
3 of these costs. The SCS cost assignments (100% assigned to a specific affiliate) and
4 allocations (allocated to various affiliates in accordance with numerous allocation
5 factors) to Gulf are a function of the affiliates selected to receive services and/or
6 charges and the factors used to allocate costs/charges. If the underlying data used to
7 calculate the allocation factors is incorrect, this will cause either an under charge or an
8 over charge to Gulf.

9 **Q. WHAT ALLOCATION FACTORS DID GULF USE DURING THE TEST**
10 **YEAR TO ALLOCATE COSTS FROM SCS TO GULF?**

11 A. The allocation factors used to allocate costs to Gulf in the projected test year ending
12 May 2003 were based upon data for 1999. In other words, if an allocation factor used
13 revenue, the revenue data would have been for the year-ending 1999. As demonstrated
14 on Schedule 1, given the rapid growth rate of the nonregulated affiliates, there is clearly
15 an over allocation of costs to Gulf as a result of using 1999 allocation factors. In
16 addition, in most instances, no costs were allocated to Southern Power Company, the
17 new subsidiary the Southern Company expects to grow at a rate of 15% per year.
18 According to the Southern Company's web site, under Investor Fact Sheet, Southern
19 plans "to complete about 4,600 megawatts of additional competitive generation by the
20 end of 2003 to serve the demand for growth in the 'Super Southeast' with 15,000
21 megawatts planned by 2010."

22 Although the costs of SCS for the test year reflect expectations for the year

1 ending May 2003, there was no adjustment by Gulf to modify the allocation factors
2 used to reflect what the year 2003 will look like relative to the data that make up the
3 allocation factors. Schedule 2 shows the amounts allocated to each affiliate from SCS
4 for the years 1999, 2000, 2001, and the projected test year. As can be seen on this
5 schedule, no costs were allocated to Southern Power Company, despite the fact that it
6 will have substantial investments in power plants during the test year. In fact, there are
7 two subsidiaries that were formed in the year 2001 where no costs were allocated to
8 these companies during the test year. These two companies are Southern Power
9 Company and Southern Company Funding Corporation.

10 **Q. IS GULF AND/OR SCS AWARE THAT SPC WILL BE OPERATING IN THE**
11 **YEAR 2001?**

12 A. Yes. In response to OPC's POD 40 Gulf produced certain documents related to costs
13 and cost allocations from SCS. In a memorandum dated May 8, 2001 concerning 2001
14 Affiliate Billing Review, the memo addressed Southern Power Company. Specifically,
15 it stated:

16 As you are aware, Southern Power Company will begin
17 operations this summer. In order to appropriately recognize the
18 introduction of this new non-regulated affiliate, please pay
19 particular attention to how your common costs are allocated.
20 Recently, we received your preliminary indication of whether
21 Southern Power should share in these costs, and the attached
22 reports were built on this basis. This review will give you
23 another chance to review the earlier decision. (Response to
24 OPC POD 40.)

25
26 In addition, there are forms that personnel fill out each year indicating whether
27 or not allocation factors should be updated. One report dated May 22, 2001 indicated

1 that the current allocations are correct recognizing that there may be issues regarding
2 the incorporation of Southern Power Company on the insurance premium basis.
3 Another respondent indicated that several allocation factors should be changed for 2001
4 to include SPC. In particular, the allocation factor entitled AOATL, which is Annual
5 Operating Area Territorial Load, was changed from version 8, which did not include
6 the load of SPC, to version 12, which did include the load for SPC. While some
7 respondents indicated that for the year 2001 certain allocation factors should be
8 changed to reflect SPC, many did not.

9 **Q. WHAT ABOUT SOUTHERN COMPANY FUNDING CORPORATION? WAS**
10 **THERE ANY INDICATION THAT ALLOCATION FACTORS SHOULD**
11 **CHANGE AS A RESULT OF THE ADDITION OF THIS NEW SUBSIDIARY?**

12 A. No. In the documents that I reviewed there was no indication that the allocation factors
13 should be changed to reflect the allocation of costs to this new subsidiary.

14 **Q. WERE YOU ABLE TO CHANGE THE ALLOCATION METHODOLOGY**
15 **USED BY GULF IN THE TEST YEAR TO REFLECT THE ADDITION OF**
16 **THESE TWO NEW SUBSIDIARIES?**

17 A. I was able to modify the allocation factors for SPC, but I was unable to do the same for
18 Southern Company Funding Corporation.

19 **Q. HOW DID YOU MAKE CHANGES TO THE ALLOCATION FACTORS FOR**
20 **THE ADDITION OF SPC?**

21 A. In response to OPC Interrogatory 81, Gulf provided the allocation factors used for the
22 test year. In this set of allocation factors there was data which contained information for

1 SPC, like KW load, revenue, expenses, investment, etc., for several allocation factors.
2 While the data did not reflect the impact of this subsidiary for the year 2003, it reflected
3 some level of activity for some allocation factors to be used in 2001. I modified the
4 allocation factors used by Gulf for the projected test year to include additional
5 allocations to SPC which reduced the allocation of costs to Gulf.

6 **Q. DID YOU UTILIZE THE DATA PROVIDED IN INTERROGATORY 81**
7 **THAT INCLUDED SPC DATA TO DEVELOP THE ALLOCATION**
8 **FACTORS?**

9 A. Yes, I did, however, I modified the data for SPC to reflect what could be expected in
10 the test year. In particular, the data supplied in response to OPC's Interrogatory 81
11 contained data for SPC that would appear to be relevant to the year 2001, not 2003. For
12 example, for the allocation factor "fossil," which is based on the KW capacity of the
13 various companies' plants, the figure used for SPS was 600,000 KW. As indicated
14 above, Southern Company expects new generation from SPC to be 4,300,000 KW in
15 the year 2003. Therefore, I modified the allocation factor to recognize that in the year
16 2003, there will be substantially more generation than reflected in the allocation factors
17 for the year 2001. In addition, there were several other allocation factors where
18 projected 2003 information was not readily available. For these factors I adjusted the
19 amounts for SPC by increasing them by a factor of seven. This factor was derived
20 based upon the relationship between the 2001 KW capacity of 600,000 KW compared
21 to what is expected by the year 2003, which is 4,300,000 KW capacity at SPC. This
22 comparison showed that the capacity in 2003 would be 7.167 times greater in 2003

1 than expected in 2001. Therefore, for allocation factors where there was data for 2001, I
2 increased the amounts by seven.

3 There were some allocation factors where no information for SPC was
4 included, in particular, allocation factors that use employees as the allocation basis. For
5 these allocation factors I adjusted the factor for Gulf downward by average of the
6 change in all other allocation factors where data was available. This resulted in a
7 reduction in allocation factors of .45%. There were also some allocation factors that I
8 did not modify, in particular, allocation factors that used customers as the basis for
9 allocating costs.

10 I also modified two allocation factors used by the Company. There are two
11 factors used to allocate SCS's costs which include revenue, expenses, and investment
12 as the components that make up the allocation factor. I removed the revenue
13 component from the allocation factor and used only investment and expenses. The two
14 factors that used revenue are labeled "world-wide financial data" and "domestic
15 financial data." Including revenue in these two allocation factors tends to under
16 allocate costs to new nonregulated companies. Generally, new companies that are in the
17 start-up phase of operations produce little revenue relative to investment and expenses.
18 Therefore, I removed the revenue component from these two allocation factors.

19 Schedule 3 depicts the changes to the allocation factors that I recommend and
20 the adjustment resulting from making these changes. As shown on this schedule, my
21 recommended changes to the allocation factors result in a reduction to costs allocated to
22 Gulf of \$1.4 million.

1 **Q. IS YOUR ADJUSTMENT CONSERVATIVE?**

2 A. Yes. As explained above, I did not allocate any costs to Southern Company Funding
3 Corporation and I did not reflect increases for growth in the other nonregulated
4 companies. Therefore, the adjustment that I recommend is very conservative.

5 **Q. DO YOU HAVE ANY OTHER ADJUSTMENTS RELATED TO COSTS**
6 **ALLOCATED FROM SCS TO GULF?**

7 A. Yes. During the test year, SCS allocated \$1.6 million in costs to Gulf that are related to
8 wholesale energy. In its MFRs, Gulf removed \$304,000 of wholesale-related costs. I
9 recommend removing the remainder of these costs which should not be passed on to
10 retail customers. As shown on Schedule 4, my adjustment reduces test year expenses by
11 \$1.2 million.

12 **Section II: Advertising Expenses**

13 **Q. WHAT IS GULF REQUESTING CONCERNING ITS ADVERTISING**
14 **EXPENSES?**

15 A. Gulf is requesting that it be allowed to recover advertising expenses in the amount of
16 \$1,144,952. In past proceedings, of this total amount, the Commission has disallowed
17 advertising expenses related to enhancing the company's image and goodwill-type
18 advertising. In the instant proceeding Gulf is requesting that it be allowed to include
19 \$550,221 of advertising expenses that have been previously disallowed. According to
20 Ms. Neyman, it should be allowed to recover these costs because:

21 Gulf Power Company depends on advertising as one of the primary
22 methods of communication with our customers. This communication
23 results in a greater awareness of the various products and services that

1 are available to customers. These products and services are available to
2 assist customer in making their home and businesses more enjoyable,
3 comfortable and safe and provide for operation in a more energy
4 efficient and, therefore, cost efficient manner. (Neyman Testimony, p.
5 14.)
6

7 What Ms. Neyman does not explain is that the advertising that has
8 previously been disallowed by this Commission enhances the Company's
9 image. For example, in response to OPC's POD 12, Gulf provided examples of
10 the types of ads that have been disallowed in the past. The first example is an
11 advertisement about reliability and talks about how different families use
12 electricity. At the end it states, "A morning made possible by Gulf Power. Our
13 proven reliability creates dependable relationships." The next example is
14 similar, however, in it different families use electricity in the evening. At the
15 end of the advertisement it states: "An evening made possible by Gulf Power.
16 With some of the lowest rates in the country, it's what we call a valuable
17 relationship." The third example, a TV ad, has a Gulf Power employee in a
18 bucket truck, with a voice saying: "With the lowest rates in Florida, we make
19 the power that puts you in control. Gulf Power and you. A valuable
20 relationship. We stay on the go so you're not left standing still." A fourth
21 example is similar to the third, and has a Gulf Power employee guiding a power
22 pole into the ground, with a voice saying: "We go to great lengths so you don't
23 have to. Gulf Power and you. A dependable relationship."

24 Of all of the examples provided by Gulf, not one addressed issues that

1 inform the customer about products and services available to assist customers
2 “in making their home and businesses more enjoyable, comfortable and safe
3 and provide for operation in a more energy efficient and, therefore, cost
4 efficient manner,” as suggested by Ms. Neyman. These ads do nothing to
5 inform the customers, they merely enhance Gulf’s image with its customers.
6 The Commission should disallow these costs as it has consistently done in the
7 past. For example, in Order No. PSC-96-1320-FOF-WS, the Commission
8 disallowed advertising costs related to image enhancement:

9 We agree with OPC that advertising expense only for image
10 enhancement purposes should not be borne by ratepayers
11 because it only benefits stockholders. However, we also
12 recognize that the utility's conservation efforts need to gain
13 support and trust from its customers in order to be successful.
14 Based on a review of the budget and the foregoing discussion,
15 we do not believe that advertising expense for statewide
16 communication can be separated between cost for informing
17 customers and gaining public support for conservation and cost
18 for image enhancement.
19

20 Gulf has provided no information to support its case that image enhancement
21 advertising expenses should be borne by ratepayers. Accordingly, I recommend that the
22 Commission remove \$550,321 from test year expenses.

23 **Q. DOES THIS COMPLETE YOUR TESTIMONY PREFILED ON DECEMBER**
24 **27, 2001?**

25 **A.** Yes, it does.

1 APPENDIX I

2 QUALIFICATIONS

3

4 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

5 A. I graduated from Florida State University with a Bachelor of Science degree in
6 Finance in March, 1979. I received an M.B.A. degree with a specialization in
7 Finance from Florida State University in April, 1984.

8 **Q. WOULD YOU PLEASE DESCRIBE YOUR EMPLOYMENT HISTORY IN**
9 **THE FIELD OF PUBLIC UTILITY REGULATION?**

10 A. In March of 1979 I joined Ben Johnson Associates, Inc., a consulting firm
11 specializing in the field of public utility regulation. While at Ben Johnson
12 Associates, I held the following positions: Research Analyst from March 1979
13 until May 1980; Senior Research Analyst from June 1980 until May 1981;
14 Research Consultant from June 1981 until May 1983; Senior Research Consultant
15 from June 1983 until May 1985; and Vice President from June 1985 until April
16 1992. In May 1992, I joined the Florida Public Counsel's Office, as a Legislative
17 Analyst III. In July 1994 I was promoted to a Senior Legislative Analyst. In July
18 1995 I started my own consulting practice in the field of public utility regulation.

19 **Q. WOULD YOU PLEASE DESCRIBE THE TYPES OF WORK THAT YOU**
20 **HAVE PERFORMED IN THE FIELD OF PUBLIC UTILITY**
21 **REGULATION?**

1 A. Yes. My duties have ranged from analyzing specific issues in a rate proceeding to
2 managing the work effort of a large staff in rate proceedings. I have prepared
3 testimony, interrogatories and production of documents, assisted with the
4 preparation of cross-examination, and assisted counsel with the preparation of
5 briefs. Since 1979, I have been actively involved in more than 170 regulatory
6 proceedings throughout the United States.

7 I have analyzed cost of capital and rate of return issues, revenue
8 requirement issues, public policy issues, market restructuring issues, and rate
9 design issues, involving telephone, electric, gas, water and wastewater, and
10 railroad companies. I have also examined performance measurements,
11 performance incentive plans, and the prices for unbundled network elements
12 related to telecommunications companies.

13 **Q. WOULD YOU PLEASE DESCRIBE YOUR WORK INVOLVING**
14 **PERFORMANCE MEASUREMENTS AND PERFORMANCE INCENTIVE**
15 **PLANS?**

16 A. I have assisted the Staff of the Louisiana Public Service Commission in
17 establishing BellSouth's performance measurements and performance incentive
18 plan. My involvement in this area began in August 1988 and continues through the
19 present. In this capacity I assisted the Staff by holding 9 technical workshops
20 consisting of 26 days of collaborative efforts between BellSouth and the CLECs to
21 craft a set of performance metrics that could be used to evaluate BellSouth's
22 performance to the CLEC community. In addition, these efforts also resulted in a

1 performance incentive plan to be used to incent BellSouth to provide CLECs with
2 parity service.

3 I also assisted the Staff of the Public Service Commission of Nevada in
4 holding workshops to craft performance metrics for Nevada Bell, Sprint, and GTE
5 (now Verizon). My assistance with the Staff of the Public Service Commission of
6 Nevada began in April 1998 and concluded in April 2000. The collaborative
7 efforts of the CLECs, the ILECs, the Staff, and the BCP resulted in a set of
8 performance metrics for each ILEC in Nevada. I filed testimony in Docket No.
9 97-9022 addressing a few issues that could not be resolved through the
10 collaborative efforts of the parties to that proceeding.

11 Through my work in Louisiana and Nevada I have become familiar with
12 various performance measurement plans and performance incentive plans of other
13 ILECs including Bell Atlantic-New York, Southwestern Bell Texas, Missouri,
14 Oklahoma, Kansas, and BellSouth Georgia and Florida.

15 **Q. WHAT IS YOUR EXPERIENCE CONCERNING COST OF CAPITAL?**

16 A. In the area of cost of capital, I have analyzed the following parent companies:
17 American Electric Power Company, American Telephone and Telegraph
18 Company, American Water Works, Inc., Ameritech, Inc., CMS Energy, Inc.,
19 Columbia Gas System, Inc., Continental Telecom, Inc., GTE Corporation,
20 Northeast Utilities, Pacific Telecom, Inc., Southwestern Bell Corporation, United
21 Telecom, Inc., and U.S. West. I have also analyzed individual companies like
22 Connecticut Natural Gas Corporation, Duke Power Company, Idaho Power

1 Company, Kentucky Utilities Company, Southern New England Telephone
2 Company, and Washington Water Power Company.

3 **Q. HAVE YOU PREVIOUSLY ASSISTED IN THE PREPARATION OF**
4 **TESTIMONY CONCERNING REVENUE REQUIREMENTS?**

5 A. Yes. I have assisted on numerous occasions in the preparation of testimony on a
6 wide range of subjects related to the determination of utilities' revenue
7 requirements and related issues.

8 I have assisted in the preparation of testimony and exhibits concerning the
9 following issues: abandoned project costs, accounting adjustments, affiliate
10 transactions, allowance for funds used during construction, attrition, cash flow
11 analysis, conservation expenses and cost-effectiveness, construction monitoring,
12 construction work in progress, contingent capacity sales, cost allocations,
13 decoupling revenues from profits, cross-subsidization, demand-side management,
14 depreciation methods, divestiture, excess capacity, feasibility studies, financial
15 integrity, financial planning, gains on sales, incentive regulation, infiltration and
16 inflow, jurisdictional allocations, non-utility investments, fuel projections, margin
17 reserve, mergers and acquisitions, pro forma adjustments, projected test years,
18 prudence, tax effects of interest, working capital, off-system sales, reserve margin,
19 royalty fees, separations, settlements, used and useful, weather normalization, and
20 resource planning.

21 Companies that I have analyzed include: Alascom, Inc. (Alaska), Arizona
22 Public Service Company, Arvig Telephone Company, AT&T Communications of

1 the Southwest (Texas), Blue Earth Valley Telephone Company (Minnesota),
2 Bridgewater Telephone Company (Minnesota), Carolina Power and Light
3 Company, Central Maine Power Company, Central Power and Light Company
4 (Texas), Central Telephone Company (Missouri and Nevada), Consumers Power
5 Company (Michigan), C&P Telephone Company of Virginia, Continental
6 Telephone Company (Nevada), C&P Telephone of West Virginia, Connecticut
7 Light and Power Company, Danube Telephone Company (Minnesota), Duke
8 Power Company, East Otter Tail Telephone Company (Minnesota), Easton
9 Telephone Company (Minnesota), Eckles Telephone Company (Minnesota), El
10 Paso Electric Company (Texas), Entergy Corporation, Florida Cities Water
11 Company (North Fort Myers, South Fort Myers and Barefoot Bay Divisions),
12 Florida Power and Light, General Telephone Company (Florida, California, and
13 Nevada), Georgia Power Company, Jasmine Lakes Utilities, Inc. (Florida),
14 Kentucky Power Company, Kentucky Utilities Company, KMP Telephone
15 Company (Minnesota), Idaho Power Company, Louisiana Gas Service Company,
16 Oklahoma Gas and Electric Company (Arkansas), Kansas Gas & Electric
17 Company (Missouri), Kansas Power and Light Company (Missouri), Lehigh
18 Utilities, Inc. (Florida), Mad Hatter Utilities, Inc. (Florida), Mankato Citizens
19 Telephone Company (Minnesota), Michigan Bell Telephone Company, Mid-
20 Communications Telephone Company (Minnesota), Mid-State Telephone
21 Company (Minnesota), Mountain States Telephone and Telegraph Company
22 (Arizona and Utah), Nevada Bell Telephone Company, North Fort Myers

1 Utilities, Inc., Northwestern Bell Telephone Company (Minnesota), Potomac
2 Electric Power Company, Public Service Company of Colorado, Puget Sound
3 Power & Light Company (Washington), Sanlando Utilities Corporation (Florida),
4 Sierra Pacific Power Company (Nevada), South Central Bell Telephone Company
5 (Kentucky), Southern Union Gas Company (Texas), Southern Bell Telephone &
6 Telegraph Company (Florida, Georgia, and North Carolina), Southern States
7 Utilities, Inc. (Florida), Southern Union Gas Company (Texas), Southwestern Bell
8 Telephone Company (Oklahoma, Missouri, and Texas), Sprint, St. George Island
9 Utility, Ltd., Tampa Electric Company, Texas-New Mexico Power Company,
10 Tucson Electric Power Company, Twin Valley-Ulen Telephone Company
11 (Minnesota), United Telephone Company of Florida, Virginia Electric and Power
12 Company, Washington Water Power Company, and Wisconsin Electric Power
13 Company.

14 **Q. WHAT EXPERIENCE DO YOU HAVE IN RATE DESIGN ISSUES?**

15 A. My work in this area has primarily focused on issues related to costing. For
16 example, I have assisted in the preparation of class cost-of-service studies
17 concerning Arkansas Energy Resources, Cascade Natural Gas Corporation, El
18 Paso Electric Company, Potomac Electric Power Company, Texas-New Mexico
19 Power Company, and Southern Union Gas Company. I have also examined the
20 issue of avoided costs, both as it applies to electric utilities and as it applies to
21 telephone utilities. I have also evaluated the issue of service availability fees, reuse

1 rates, capacity charges, and conservation rates as they apply to water and
2 wastewater utilities.

3 **Q. HAVE YOU TESTIFIED BEFORE REGULATORY AGENCIES?**

4 A. Yes. I have testified before the Arizona Corporation Commission, the Connecticut
5 Department of Public Utility Control, the Florida Public Service Commission, the
6 Georgia Public Service Commission, Louisiana Public Service Commission, the
7 Missouri Public Service Commission, the Public Utilities Commission of Nevada,
8 the Public Utility Commission of Texas, and the Washington Utilities and
9 Transportation Commission. My testimony dealt with revenue requirement,
10 financial, policy, rate design, cost study issues unbundled network pricing, and
11 performance measures concerning AT&T Communications of Southwest (Texas),
12 Cascade Natural Gas Corporation (Washington), Central Power and Light
13 Company (Texas), Connecticut Light and Power Company, El Paso Electric
14 Company (Texas), Florida Cities Water Company, Kansas Gas & Electric
15 Company (Missouri), Kansas Power and Light Company (Missouri), Houston
16 Lighting & Power Company (Texas), Lake Arrowhead Village, Inc. (Florida),
17 Lehigh Utilities, Inc. (Florida), Louisiana Gas Service Company, Jasmine Lakes
18 Utilities Corporation (Florida), Mad Hatter Utilities, Inc. (Florida), Marco Island
19 Utilities, Inc. (Florida), Mountain States Telephone and Telegraph Company
20 (Arizona), Nevada Bell Telephone Company, North Fort Myers Utilities, Inc.
21 (Florida), Southern Bell Telephone and Telegraph Company (Florida, Louisiana
22 and Georgia), Southern States Utilities, Inc. (Florida), Sprint of Nevada, St.

1 George Island Utilities Company, Ltd. (Florida), Puget Sound Power & Light
2 Company (Washington), and Texas Utilities Electric Company.

3 I have also testified before the Public Utility Regulation Board of El Paso,
4 concerning the development of class cost-of-service studies and the recovery and
5 allocation of the corporate overhead costs of Southern Union Gas Company and
6 before the National Association of Securities Dealers concerning the market value
7 of utility bonds purchased in the wholesale market.

8 **Q. HAVE YOU BEEN ACCEPTED AS AN EXPERT IN THESE**
9 **JURISDICTIONS?**

10 A. Yes.

11 **Q. HAVE YOU PUBLISHED ANY ARTICLES IN THE FIELD OF PUBLIC**
12 **UTILITY REGULATION?**

13 A. Yes, I have published two articles: "Affiliate Transactions: What the Rules Don't
14 Say", Public Utilities Fortnightly, August 1, 1994 and "Electric M&A: A
15 Regulator's Guide" Public Utilities Fortnightly, January 1, 1996.

16 **Q. DO YOU BELONG TO ANY PROFESSIONAL ORGANIZATIONS?**

17 A. Yes. I am a member of the Eastern Finance Association, the Financial
18 Management Association, the Southern Finance Association, the Southwestern
19 Finance Association, and the Florida and American Water Association.

Gulf Power Company
Affiliate Allocations
Comparison of Employee Statistics

Company	1997 Act Used for 1999 Average Employees	1998 Act. Used for 2000 Average Employees	1999 Act Used for 2001 and Test Year End-of-Period Employees
Southern Company	0	0	-
Alabama Power	6,620	6,631	6,792
Georgia Power	9,104	8,371	8,965
Gulf Power	1,353	1,328	1,339
Mississippi Power	1,333	1,230	1,328
Savannah Electric	554	542	533
Subtotal Regulated	18,964	18,102	18,957
SEGCO	0	0	-
Southern Nuclear	2,772	3,054	3,018
Southern Energy	470	917	1,451
Southern Solutions	133	275	96
Southern Communications	170	330	442
Energy Services (see SCES)			
Southern Company Services	3,089	3,445	3,572
Southern Power Company	0	0	
S.E. Finance	0	0	
S.C. Capital Funding	0	0	-
PowerCall	0	0	-
Southern Telecom	0	0	-
Southern Railroad	0	0	0
Subtotal Nonregulated	6,634	8,021	8,579
TOTAL	25,598	26,123	27,536
Percent Regulated	74.08%	69.30%	68.84%
Percent Nonregulated	34.98%	44.31%	45.26%

Gulf Power Company
Affiliate Allocations
Comparison of Net Fixed Assets

Company	1997 Act Used for	1998 Act. Used for	1999 Act Used for
	1999	2000	2001 and Test Year
	Net Fixed Assets	Net Fixed Assets	Net Fixed Assets
Southern Company	\$ 10,054,994	\$ 10,365,403	\$ 11,184,456
Alabama Power	7,340,851	7,586,655	8,037,383
Georgia Power	10,411,197	9,986,510	10,236,017
Gulf Power	1,056,129	1,061,241	1,067,339
Mississippi Power	1,001,037	1,021,651	1,044,668
Savannah Electric	448,677	444,362	451,524
Subtotal Regulated	\$ 30,312,885	\$ 30,465,822	\$ 32,021,387
SEGCO	0	0	122,315
Southern Nuclear	121,604	116,010	2,415
Southern Energy	4,238	3,293	3,446,118
Southern Solutions	743,504	1,635,702	3,016
Southern Communications	8,608	13,183	193,992
Energy Services (see SCES)	192,639	192,066	
Southern Company Services	100,364	111,822	134,969
Southern Power Co.			1,200,209
S.E. Finance		0	0
S.C. Capital Funding			0
PowerCall	0		0
Southern Telecom	919	5,207	5,305
Southern Railroad	2177	0	0
Subtotal Nonregulated	\$ 1,174,053	\$ 2,077,283	\$ 5,108,339
TOTAL	\$ 31,486,938	\$ 32,543,105	\$ 37,129,726
Percent Regulated	96.27%	93.62%	86.24%
Percent Nonregulated	3.87%	6.82%	15.95%

**Gulf Power Company
Affiliate Allocations
Comparison of Operating Expenses**

Company	1997 Act Used for 1999 Operating Expenses	1998 Act. Used for 2000 Operating Expenses	1999 Act Used for 2001 and Test Year Operating Expenses
Southern Company	\$ 20,986	\$ 32,902	\$ 69,919
Alabama Power	2,181,579	2,322,638	2,056,937
Georgia Power	3,011,365	3,327,939	2,566,326
Gulf Power	500,957	523,203	512,648
Mississippi Power	431,695	472,007	468,537
Savannah Electric	175,954	201,958	185,810
Subtotal Regulated	\$ 6,322,536	\$ 6,880,647	\$ 5,860,177
SEGCO	135,157	137,051	157,035
Southern Nuclear	273,062	326,347	325,524
Southern Energy	133,828	142,926	790,086
Southern Solutions	33,407	76,212	76,521
Southern Communications Energy Services (see SCES)	53,524	71,096	109,759
Southern Company Services	580,776	708,294	749,650
Southern Power Co.			19,523
S.E. Finance			0
S.C. Capital Funding			21,682
PowerCall			668
Southern Telecom	691	7,303	1,679
Southern Railroad	165	62	17
Subtotal Nonregulated	\$ 1,210,610	\$ 1,469,291	\$ 2,252,144
TOTAL	\$ 7,533,146	\$ 8,349,938	\$ 8,112,321
Percent Regulated	83.93%	82.40%	72.24%
Percent Nonregulated	19.15%	21.35%	38.43%

Gulf Power Company
Affiliate Allocations
Comparison of Operating Revenue

Company	1997 Act Used for 1999 Operating Revenue	1998 Act. Used for 2000 Operating Revenue	1999 Act Used for 2001 and Test Year Operating Revenue
Southern Company	\$ -	\$ -	\$ -
Alabama Power	3,074,813	3,311,506	3,299,040
Georgia Power	4,311,419	4,663,386	4,370,241
Gulf Power	625,856	650,518	674,099
Mississippi Power	543,588	595,131	633,004
Savannah Electric	226,277	254,455	251,594
Subtotal Regulated	\$ 8,781,953	\$ 9,474,996	\$ 9,227,978
SEGCO	148,605	149,856	172,859
Southern Nuclear	336,898	406,711	405,480
Southern Energy	157,641	221,152	928,901
Southern Solutions	45,853	76,568	84,372
Southern Communications	50,609	77,444	114,346
Energy Services (see SCES)			
Southern Company Services	581,403	709,126	750,217
Southern Power Co.	0		49,981
S.E. Finance			0
S.C. Capital Funding			28,462
PowerCall			18
Southern Telecom	1,521	12,303	6,309
Southern Railroad	218	120	197
Subtotal Nonregulated	\$ 1,322,748	\$ 1,653,280	\$ 2,541,142
TOTAL	\$ 10,104,701	\$ 11,128,276	\$ 11,769,120
Percent Regulated	86.91%	85.14%	78.41%
Percent Nonregulated	15.06%	17.45%	27.54%

Gulf Power Company
Affiliate Allocations
Comparison of Officers and Directors

Company	1997 Act Used for 1999 Officers and Directors	1998 Act. Used for 2000 Officers and Directors	1999 Act Used for 2001 and Test Year Officers and Directors
Southern Company	25	29	27
Alabama Power	36	38	41
Georgia Power	32	30	26
Gulf Power	14	11	11
Mississippi Power	13	12	14
Savannah Electric	13	9	10
Subtotal Regulated	133	129	129
SEGCO	0	0	-
Southern Nuclear	11	10	9
Southern Energy	19	21	28
Southern Solutions	4	8	7
Southern Communications	3	2	4
Energy Services (see SCES)			
Southern Company Services	N/A	N/A	-
Southern Power Co.			
S.E. Finance			4
S.C. Capital Funding			-
PowerCall	0	-	-
Southern Telecom	0	-	
Southern Railroad	0	-	
Subtotal Nonregulated	37	41	52
TOTAL	170	170	181
Percent Regulated	78.24%	75.88%	71.27%
Percent Nonregulated	27.82%	31.78%	40.31%

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
8030	Southern Company Generation Accounting Services	MA	Fossil/Hydro Capacity	\$ 1,383,223	\$ 35,687	\$ -	\$ 409,573	\$ 698,528	\$ 98,624
8040	SCG-Technical Services	MA	Fossil/Hydro Capacity	223,362	5,763	0	66,137	112,798	15,926
8041	SCG-Safety & Compliance	MA	Fossil/Hydro Capacity	50,000	1,290	0	14,805	25,250	3,565
8042	SCG-Maintenance Planning	MA	Fossil/Hydro Capacity	325,116	8,388	0	96,267	164,184	23,181
8043	SCG-Plant Performance	MA	Fossil/Hydro Capacity	21,311	550	0	6,310	10,762	1,519
8044	SCG-Training	MA	Fossil/Hydro Capacity	106,020	2,735	0	31,393	53,540	7,559
8250	Plant Additions Budgeting (AOATL)	A0	Annl Oper Area Terr Load	0	0	0	0	0	0
8251	Generating Plant/Transmission System Evaluation	A8	AOATL - Version 8	645,325	16,456	0	231,156	305,303	42,591
8268	End-Use Research Projects	A8	AOATL - Version 8	2,011,548	51,294	0	720,537	951,663	132,762
8269	New Source Review Issues Management	MB	Fossil Capacity	2,608,836	73,308	0	692,646	1,351,638	202,185
8270	Power Delivery Research - Overhead Transmission	A8	AOATL - Version 8	624,956	15,936	0	223,859	295,667	41,247
8272	Power Delivery Research - Transmission Substations	A8	AOATL - Version 8	498,772	12,719	0	178,660	235,969	32,919
8273	Power Delivery Research - Distribution	A8	AOATL - Version 8	708,881	18,077	0	253,921	335,371	46,786
8350	Fuel Services Other Than Mine Operation (FFG)	M8	Fossil Fuel Gener-Vers 3	5,493,435	58,230	0	1,784,817	2,651,681	388,935
8356	Air Quality Studies (FFG)	MB	Fossil Capacity	138,552	3,893	0	36,785	71,784	10,738
8358	Combustion And Fuel Effects	MB	Fossil Capacity	762,402	21,424	0	202,418	395,001	59,086
8362	Research Administration (AOATL)	A8	AOATL - Version 8	491,555	12,535	0	176,075	232,554	32,443
8365	Flue Gas Treatment	MB	Fossil Capacity	349,402	9,818	0	92,766	181,025	27,079
8375	Environmental Regulations	A8	AOATL - Version 8	3,234,036	82,468	0	1,158,431	1,530,022	213,446
8386	Power Delivery Research	A8	AOATL - Version 8	20,317	518	0	7,277	9,612	1,341
8387	Advanced End-Use Technology Research	A8	AOATL - Version 8	1,188,505	30,307	0	425,723	562,282	78,442
8389	Chief Production Officer	MA	Fossil/Hydro Capacity	7,736,310	199,597	0	2,290,721	3,906,837	551,599
8390	Particulate Control Studies	MB	Fossil Capacity	472,993	13,291	0	125,580	245,058	36,657
8399	Southern Csouthern Company Generation-EVP Power Generation	MA	Fossil/Hydro Capacity	347,347	8,962	0	102,849	175,410	24,766
8429	Clean Air Act Compliance Strategy	MB	Fossil Capacity	1,464,072	41,141	0	388,711	758,536	113,466
8452	Power Generation Engineering	A8	AOATL - Version 8	1,283,165	32,720	0	459,629	607,065	84,689
8453	Water And Waste Management Programs	M8	Fossil Fuel Gener-Vers 3	494,805	5,245	0	160,762	238,843	35,032
8455	Advanced Energy Systems	MB	Fossil Capacity	1,327,084	37,291	0	352,341	687,562	102,849
8456	Thermal And Fluid Sciences	A8	AOATL - Version 8	624,647	15,929	0	223,748	295,520	41,227
8457	R&EA Technical And Economic Assessments	A8	AOATL - Version 8	66,258	1,690	0	23,733	31,346	4,373
8461	Plant Field Services - System Work	MA	Fossil/Hydro Capacity	1,597,251	41,209	0	472,946	806,612	113,883
8475	New Generation Development	A8	AOATL - Version 8	110,410	2,815	0	39,549	52,235	7,287
8486	Substation Standardization	A8	AOATL - Version 8	40,421	1,031	0	14,479	19,123	2,668
8523	Regional Air Quality Issues	MB	Fossil Capacity	1,311,628	36,857	0	348,237	679,555	101,651
8568	Clean Air Compliance Implementation	AA	AOATL - Version 10	281,697	0	0	121,383	160,314	0
8588	Fossil & Hydro Best Practices	MA	Fossil/Hydro Capacity	327,299	8,444	0	96,913	165,286	23,336
8621	8621	F0	Financial Basis	92,030	0	0	33,241	46,485	6,534
8623	Standard Transportation System	M5	Nmbr Of Vehicles-Vers 2	4	0	0	3	0	1
8650	Client Server Account Validation	F7	Financial Basis-Vers 7	32,701	768	0	10,559	14,768	2,077

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
8651	Walker Project (Allocation Includes So. Nuclear)	F7	Financial Basis-Vers 7	3,499,553	82,239	0	1,130,006	1,580,397	222,221
8652	Walker Project (Allocation Excludes So. Nuclear)	F8	Financial Basis-Vers 8	24	1	0	8	11	2
8661	Energy Analysis/Dso Programming Support	F5	Financial Basis-Vers 5	273,726	7,007	0	96,324	134,728	18,942
8669	Power Delivery Systems (AOATL)	A0	Annl Oper Area Terr Load	664,304	0	0	244,198	322,453	44,973
8669	Power Delivery Systems (AOATL)	A2	AOATL - Version 2	167,056	0	0	61,410	81,089	11,310
8675	Telecommunications - EMS / PMS	A0	Annl Oper Area Terr Load	2,306,752	0	0	847,961	1,119,696	156,166
8675	Telecommunications - EMS / PMS	A2	AOATL - Version 2	621,345	0	0	228,407	301,601	42,065
8686	Standard Accounts Payable System (Fin)	F6	Financial Basis-Vers 6	379,303	0	0	129,076	180,548	25,375
8686	Standard Accounts Payable System (Fin)	F8	Financial Basis-Vers 8	336,315	8,139	0	111,690	156,218	21,961
8691	Employee Information System (Emp)	EC	Employee Basis-Vers 12	6,325	0	0	1,726	2,373	352
86AA	Mirs Management Reporting System	F5	Financial Basis-Vers 5	247	6	0	87	122	17
86AM	Amps System-Wide Implementation SCS99-005	F1	Financial Basis - Version 18	5,303,925	239,737	0	3,288,964	0	646,548
86AP	Amps Maintamps Maintenance/Production Support	F8	Financial Basis-Vers 8	1,731,202	41,895	0	574,932	804,144	113,047
86AT	Automated Resources Management System	C3	Customer Basis-Vers 3	1,298,315	43,493	0	444,933	623,840	120,224
86DW	Data Warehouse Infrastructure And Pilot	GE	Employee Basis Version 50	259,527	5,528	0	66,205	91,042	13,521
86FA	Fuel Accounting & Asset Control System	F5	Financial Basis-Vers 5	507,999	13,005	0	178,765	250,037	35,153
86FH	Fossil/Hydro	A8	AOATL - Version 8	13,079	334	0	4,685	6,188	863
86IE	Internet Infrastructure Buildup And Enhancements	GE	Employee Basis Version 50	849,420	18,093	0	216,687	297,977	44,255
86IP	Insight Project	AB	AOATL Version 11	383,368	10,581	0	148,824	196,553	27,411
86IP	Insight Project	M1	PC Basis	9,005	249	0	3,496	4,617	644
86RU	Home Run Project	M1	PC Basis	1,094,109	19,912	0	283,374	396,724	56,346
86TC	Trouble Call Management System	C3	Customer Basis-Vers 3	390,852	13,094	0	133,945	187,804	36,193
86TC	Trouble Call Management System	C7	Customer Basis 7	60,959	3,109	0	0	44,561	8,589
86WM	WOMS 2000	A8	AOATL - Version 8	775,428	19,773	0	277,759	366,855	51,178
8701	Power Generation & Support Audits	A8	AOATL - Version 8	381,156	9,719	0	136,530	180,325	25,156
8702	Transmission, Power Delivery & Real Estate Audits	A8	AOATL - Version 8	265,379	6,767	0	95,059	125,551	17,515
8703	Customer Service And Marketing Audits	C3	Customer Basis-Vers 3	225,660	7,560	0	77,334	108,430	20,896
8704	AFT Audits (No SEI Allocation)	FF	Financial Basis-Vers 15	192,366	4,482	0	61,461	85,949	12,081
8706	AFT Audits (W/ SEI Allocation)	FD	Financial Basis-Vers 13	210,555	3,958	0	54,429	76,116	10,696
8707	Human Resources Audits	EB	Employee Basis-Vers 11	519	11	0	136	187	28
8707	Human Resources Audits	EE	Employee Basis-Vers 14	41,515	897	0	10,736	14,763	2,196
8708	Corporate Support Audits	D2	Domestic Financial Basis V2	48,223	1,095	0	15,103	21,131	2,956
8708	Corporate Support Audits	FD	Financial Basis-Vers 13	44,913	844	0	11,610	16,236	2,282
8708	Corporate Support Audits	F2	Financial Basis-Vers 2	22,607	0	0	0	19,819	2,787
8709	Fuel And Transportation Audits	M8	Fossil Fuel Gener-Vers 3	50,606	536	0	16,442	24,427	3,583
870A	Audit Oversight	D2	Domestic Financial Basis V2	495,539	11,249	0	155,203	217,145	30,376
870A	Audit Oversight	FD	Financial Basis-Vers 13	344,209	6,471	0	88,978	124,432	17,486
870A	Audit Oversight	F2	Financial Basis-Vers 2	180,663	0	0	0	158,387	22,276
870B	Information Systems Audits	D2	Domestic Financial Basis V2	591,456	13,426	0	185,244	259,176	36,256

Gulf Power Company
SCS Allocations
1999

EW0	EW0 DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
870B	Information Systems Audits	FD	Financial Basis-Vers 13	566,236	10,645	0	146,372	204,694	28,765
870B	Information Systems Audits	F2	Financial Basis-Vers 2	68,360	0	0	0	59,931	8,429
870C	Compliance Audits	EE	Employee Basis-Vers 14	456,283	9,856	0	117,995	162,254	24,137
870D	Southern Wholesale Energy & Bulk Power Activities	A8	AOATL - Version 8	102,378	2,611	0	36,672	48,435	6,757
870F	Procurement Audits	F8	Financial Basis-Vers 8	47,524	1,150	0	15,783	22,075	3,103
870I	Information Systems Audits	F7	Financial Basis-Vers 7	16,768	394	0	5,414	7,572	1,065
8716	Accounting (Fin)	F5	Financial Basis-Vers 5	273,748	7,008	0	96,332	134,739	18,943
8721	Financial Planning	N3	Market Based Equity-Version 3	2,146,306	50,867	0	760,221	1,117,582	112,681
8722	Finance (SES)	N3	Market Based Equity-Version 3	1,116,591	26,463	0	395,496	581,410	58,621
8727	Financial Coordination Services (Fin)	FG	Financial Basis-Vers 16	219,009	3,877	19,733	53,219	74,441	10,469
8727	Financial Coordination Services (Fin)	E3	Financial Basis-Vers 3	17,299	341	0	4,676	6,537	920
8728	System Compensation And Benefits	EE	Employee Basis-Vers 14	55,800	1,205	0	14,430	19,842	2,952
8728	System Compensation And Benefits	GC	Employee Basis Version 48	2,452,115	53,456	0	637,550	876,631	130,207
872B	Capital Management	N3	Market Based Equity-Version 3	822,159	19,485	0	291,208	428,098	43,163
872D	Credit Analysis - Power Marketing	A8	AOATL - Version 8	98,407	2,509	0	35,249	46,556	6,495
8730	Taxes (Fin)	D0	Domestic Financial Basis	1,888,066	42,292	0	583,224	816,022	114,228
8731	Tax Investigation	B1	Sou Elec Sys Basis-Ver 1	20	0	0	8	10	1
8732	Treasury (Fin)	F3	Financial Basis-Vers 3	174,488	3,437	0	47,164	65,939	9,283
8734	Southern Company Human Resources Management	GD	Employee Basis Version 49	2,946,668	64,532	0	770,554	1,059,327	157,352
8735	Employee Stock Ownership Plan (Emp)	GC	Employee Basis Version 48	81,451	1,776	0	21,177	29,119	4,325
8737	Planning, Market Research & Support	C3	Customer Basis-Vers 3	201,527	6,751	0	69,063	96,834	18,661
8738	Insurance (Risk Management) (IPG)	M2	Insurance Premium Basis	634,917	26,095	0	167,237	265,967	45,206
873A	Southern Company Group Exec	FA	Financial Basis-Vers 10	22,265	3,660	0	0	0	9,884
8741	Pension Trusts (Emp)	EF	Employee Basis-Vers 15	756,989	0	0	200,072	275,090	40,877
8744	Public Relations (Cust)	EE	Employee Basis-Vers 14	718,645	17,654	0	211,352	290,629	43,235
8747	Employee Savings Plan (Emp)	GC	Employee Basis Version 48	588,728	12,834	0	153,069	210,470	31,261
8748	Competitive Intelligence	A8	AOATL - Version 8	169,551	4,323	0	60,733	80,215	11,190
8750	Governmental Affairs Washington Office	B7	So Elec System Basis Version 7	4,972,928	99,459	314,786	1,629,132	2,213,450	219,803
8750	Governmental Affairs Washington Office	D4	Domestic Financial Basis V4	180,992	3,801	20,398	52,307	73,157	10,244
8764	Customer Research	C3	Customer Basis-Vers 3	1,711,473	57,334	0	586,522	822,363	158,482
8765	Load Research	C3	Customer Basis-Vers 3	870,134	29,150	0	298,195	418,099	80,574
8766	Forecasting	A8	AOATL - Version 8	461,016	11,756	0	165,136	218,106	30,427
8770	Marketing Information & Support	F0	Financial Basis	14,219	0	0	5,136	7,182	1,009
8786	Soco Volume Procurement	A8	AOATL - Version 8	629,561	16,054	0	225,509	297,846	41,551
8798	Customer Satisfaction	C3	Customer Basis-Vers 3	371,310	12,439	0	127,248	178,415	34,383
87CD	Comp & Benefits Design	EE	Employee Basis-Vers 14	4,030	-272	0	-3,250	-4,469	-665
87CD	Comp & Benefits Design	GC	Employee Basis Version 48	1,035,683	22,578	0	269,278	370,256	54,995
87CM	Corporate Compliance	EE	Employee Basis-Vers 14	450,654	9,734	0	116,539	160,252	23,840
87CN	Compensation	EE	Employee Basis-Vers 14	46,209	998	0	11,950	16,432	2,444

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
87CN	Compensation	GC	Employee Basis Version 48	1,222,555	26,652	0	317,865	437,063	64,918
87DE	New Produce Development & Corporate Init (Allc)	EE	Employee Basis-Vers 14	113,788	2,458	0	29,426	40,463	6,019
87DE	New Produce Development & Corporate Init (Allc)	GD	Employee Basis Version 49	2,084,051	45,641	0	544,979	749,216	111,288
87DM	Group 1 Design (Allctd - SCMC Approved)	EE	Employee Basis-Vers 14	-7,741	-167	0	-2,002	-2,753	-410
87DM	Group 1 Design (Allctd - SCMC Approved)	GD	Employee Basis Version 49	958,152	20,983	0	250,557	344,456	51,165
87EN	Environmental Policy	FG	Financial Basis-Vers 16	1,148,908	20,336	103,517	279,185	390,514	54,918
87ES	Employee Savings Plan Investment Management Fees	GC	Employee Basis Version 48	2,167,457	47,251	0	563,539	774,866	115,092
87GA	College Operations (Allocated)	EE	Employee Basis-Vers 14	120,918	2,970	0	35,562	48,901	7,275
87GA	College Operations (Allocated)	GD	Employee Basis Version 49	735,022	16,097	0	192,208	264,240	39,250
87GI	Gas Intelligence And End Use Sales Support	C5	Customer Basis-Vers 5	93	3	0	35	49	0
87GN	Genco - HR	GB	Employee Basis Version 47	945,510	27,798	0	235,242	381,230	55,029
87IIC	Health Care Design & Monitoring	EE	Employee Basis-Vers 14	45,843	990	0	11,855	16,302	2,425
87IIC	Health Care Design & Monitoring	GC	Employee Basis Version 48	656,451	14,311	0	170,677	234,681	34,857
87HR	Ships - Human Resources Business Systems Solutions	EE	Employee Basis-Vers 14	16,883	365	0	4,366	6,003	893
87HR	Ships - Human Resources Business Systems Solutions	GE	Employee Basis Version 50	3,318,244	70,678	0	846,484	1,164,040	172,881
87IM	System Inventory Management	F5	Financial Basis-Vers 5	1,449,361	37,103	0	510,030	713,376	100,296
87IN	CAMO	C3	Customer Basis-Vers 3	379,140	12,701	0	129,931	182,177	35,108
87LD	Leadership Development	EE	Employee Basis-Vers 14	87,872	1,898	0	22,724	31,247	4,648
87LD	Leadership Development	GD	Employee Basis Version 49	1,148,751	25,158	0	300,399	412,976	61,343
87MA	Millennium-Eea @SCS	EK	Employee Basis-Vers 20	4,518,375	115,218	0	1,376,297	1,892,748	281,043
87MF	Millennium-System Software	EE	Employee Basis-Vers 14	95,899	2,071	0	24,799	34,102	5,073
87MG	Millennium-Computer Hardware	EE	Employee Basis-Vers 14	41,089	888	0	10,626	14,611	2,174
87MI	Electric Market Studies	C3	Customer Basis-Vers 3	482,173	16,153	0	165,241	231,684	44,649
87MP	Millennium Business Unit Coordinators	EE	Employee Basis-Vers 14	543,475	11,739	0	140,543	193,260	28,750
87MX	Millennium Project	EE	Employee Basis-Vers 14	4,118,043	88,949	0	1,064,926	1,464,376	217,844
87NA	National Accounts	F5	Financial Basis-Vers 5	1,919,600	49,142	0	675,507	944,827	132,836
87OE	Organizational Effectiveness Development	EE	Employee Basis-Vers 14	54,883	1,185	0	14,193	19,516	2,903
87OE	Organizational Effectiveness Development	GD	Employee Basis Version 49	579,616	12,694	0	151,570	208,372	30,951
87PK	Plan Administration	EE	Employee Basis-Vers 14	4,469	97	0	1,156	1,589	236
87PK	Plan Administration	GC	Employee Basis Version 48	111,467	2,430	0	28,982	39,850	5,919
87PN	Pensions	EE	Employee Basis-Vers 14	20,799	449	0	5,379	7,396	1,100
87PN	Pensions	GC	Employee Basis Version 48	576,770	12,573	0	149,960	206,196	30,626
87R0	Human Resources - East Region	EH	Employee Basis-Vers 17	2,229,429	97,649	0	0	1,722,680	0
87R1	Human Resources - West Region	EI	Employee Basis-Vers 18	1,478,303	0	0	885,503	0	0
87R2	Human Resources - Coastal Region	EJ	Employee Basis-Vers 19	519,626	0	0	0	0	272,908
87RE	HR Regional Operations	EE	Employee Basis-Vers 14	569	12	0	147	202	30
87RE	HR Regional Operations	GD	Employee Basis Version 49	84,021	1,840	0	21,972	30,206	4,487
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	EE	Employee Basis-Vers 14	-64,222	-1,387	0	-16,608	-22,837	-3,397
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	GC	Employee Basis Version 48	138,010	3,009	0	35,883	49,339	7,328

Gulf Power Company
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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
87SA	Service Agreements (Demand)	E3	Employee Basis-Vers 3	40,765	1,190	0	14,231	19,571	2,907
87SS	Staffing Services	EE	Employee Basis-Vers 14	384,014	8,295	0	99,306	136,555	20,314
87SS	Staffing Services	GD	Employee Basis Version 49	3,300,388	72,279	0	863,051	1,186,489	176,240
87SV	Employee Service Center	EE	Employee Basis-Vers 14	14,098	304	0	3,646	5,013	746
87SV	Employee Service Center	GC	Employee Basis Version 48	1,074,653	23,427	0	279,410	384,188	57,064
87TE	Testing And Assessment Development	GD	Employee Basis Version 49	80,303	1,759	0	20,999	28,869	4,288
87TN	Southern Co. Television Network	EE	Employee Basis-Vers 14	118,579	430	0	5,154	7,088	1,054
87TS	Customer Technology	C3	Customer Basis-Vers 3	883,640	29,602	0	302,823	424,589	81,825
87VP	Vision Progress Survey	EE	Employee Basis-Vers 14	1,274	27	0	329	453	67
87VP	Vision Progress Survey	GD	Employee Basis Version 49	27,477	602	0	7,185	9,878	1,467
87WP	Welfare Plan Administration	EE	Employee Basis-Vers 14	64,851	1,401	0	16,770	23,061	3,431
87WP	Welfare Plan Administration	GC	Employee Basis Version 48	1,367,255	29,806	0	355,486	488,794	72,601
87YF	Millennium-Application Remediation	ES	Employee Basis-Vers 28	10,369	0	0	0	0	5,223
87YH	Millennium-Application Remediation	EU	Employee Basis-Vers 30	58,189	0	0	41,396	0	8,461
87YI	Millennium-Application Remediation	EV	Employee Basis-Vers 31	1,408	0	0	0	1,087	162
87YM	Millennium-Application Remediation	EZ	Employee Basis-Vers 35	-2,924	-131	0	0	-2,157	-321
87YN	Millennium-Application Remediation	G0	Employee Basis-Vers 36	717,822	20,960	0	250,592	344,626	51,181
87YR	Millennium-Application Remediation	G4	Employee Basis-Vers 40	36,231	917	0	10,949	15,054	2,239
87YS	Millennium-Application Remediation	G5	Employee Basis-Vers 41	-582	0	0	-179	-246	-37
87YU	Millennium-Application Remediation	G7	Employee Basis-Vers 43	245,041	6,151	0	73,610	101,226	15,046
87YX	Millennium-Application Exp - Global	EE	Employee Basis-Vers 14	1,632,460	35,261	0	422,154	580,503	86,357
880B	SCS Below The Line Costs - Corporate Council	S1	Salary Basis-Version 1	93,115	1,834	2,468	24,303	33,298	5,661
881B	SCS Below The Line Costs - External Affairs	S1	Salary Basis-Version 1	2,392,450	47,131	63,400	624,430	855,540	145,461
881P	Pipeline	EE	Employee Basis-Vers 14	273,408	5,905	0	70,703	97,224	14,463
8822	Rate Information System - Production (Fin)	F0	Financial Basis	34,353	0	0	12,408	17,352	2,439
8825	Rate Information System - Load Data Analysis (Fin)	F0	Financial Basis	476,888	0	0	172,252	240,876	33,859
8826	Rate Information System - Billing Data Retrieval (Fin)	F0	Financial Basis	11,634	0	0	4,202	5,877	826
8827	Rate Information System - Rate Design (Fin)	F0	Financial Basis	1,105	0	0	399	558	78
8827	Rate Information System - Rate Design (Fin)	F5	Financial Basis-Vers 5	177,086	4,534	0	62,316	87,162	12,254
882B	SCS Below The Line Costs - Human Resources	S1	Salary Basis-Version 1	55,659	1,096	1,475	14,527	19,904	3,384
882E	Chief Operating Officer	D5	Domestic Financial Version 5	1,184,285	27,964	0	386,147	540,223	75,653
8831	Materials Management & Volume Procurement-Berkhan	A8	AOATL - Version 8	446,294	11,380	0	159,862	211,142	29,455
883B	SCS Below The Line Costs - Chairman & CEO Soco	S1	Salary Basis-Version 1	401,894	7,917	10,650	104,894	143,717	24,435
8842	Southern Company Fleet Functionalization Activities	M4	Nmbr Of Vehicles-Vers 1	32,134	794	0	12,362	14,499	2,400
884B	SCS Below The Line Costs - President & CEO SCS	S1	Salary Basis-Version 1	7,489	148	198	1,955	2,678	455
885B	SCS Below The Line Costs - Finance	S1	Salary Basis-Version 1	11,931	235	316	3,114	4,266	725
886B	Below The Line - Coo	S1	Salary Basis-Version 1	59,066	1,164	1,565	15,416	21,122	3,591
887B	SCS Strategic Planning	S1	Salary Basis-Version 1	1,545	30	41	403	552	94
88AB	SCS Below The Line Cost - Cmo	S1	Salary Basis-Version 1	17,217	339	456	4,494	6,157	1,047

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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
88CB	SCS Below The Line Cost - IR	S1	Salary Basis-Version 1	4,767	94	126	1,244	1,705	290
88CS	CSS	C3	Customer Basis-Vers 3	38,934,946	1,304,319	0	13,343,005	18,708,238	3,605,374
88DB	SCS Below The Line Cost - Auditing	S1	Salary Basis-Version 1	150	3	4	39	54	9
88EE	Outlook Policy Forum	M8	Fossil Fuel Gener-Vers 3	9,784,855	103,719	0	3,179,099	4,723,149	692,768
88GB	SCS Below The Line Cost - Fossil/Hydro	S1	Salary Basis-Version 1	244,845	4,823	6,488	63,904	87,556	14,887
88GM	General Marketing	C3	Customer Basis-Vers 3	1,891,299	63,359	0	648,148	908,769	175,134
88HB	SCS Below The Line Cost - Comptroller	S1	Salary Basis-Version 1	6,887	136	183	1,798	2,463	419
88SM	Sports Marketing	C3	Customer Basis-Vers 3	799,265	26,775	0	273,908	384,047	74,012
8932	System Planning - Transmission Facilities	A8	AOATL - Version 8	2,457,908	62,676	0	880,423	1,162,836	162,222
8933	System Planning - Transmission Operations	A8	AOATL - Version 8	932,062	23,768	0	333,864	440,958	61,516
8936	System Planning - Generation Facilities	A8	AOATL - Version 8	1,242,692	31,688	0	445,132	587,917	82,018
8938	Pricem Maintenance Support	A8	AOATL - Version 8	197,450	5,035	0	70,726	93,413	13,032
8941	System Planning - Resource Utilization	A8	AOATL - Version 8	1,493,877	38,094	0	535,106	706,753	98,596
8942	System Planning - Energy Budgeting	A8	AOATL - Version 8	1,110,652	28,322	0	397,835	525,449	73,303
8943	System Planning - Client Services	A8	AOATL - Version 8	1,565,987	39,933	0	560,937	740,868	103,355
8944	Resource Utilization - Production Capital Project Analysis	A8	AOATL - Version 8	190,024	4,846	0	68,067	89,901	12,542
8945	Generation Development	A8	AOATL - Version 8	1,617,079	41,236	0	579,238	765,040	106,728
9456	Cooling Tower Fill Fouling Study	AA	AOATL - Version 10	586	0	0	253	334	0
9502	Farley Project - Onsite	MW	Fossil Hydro Capacity Version 2	644,135	31,369	0	0	612,765	0
9621	Standard General Ledger And Mirs Management Report	FK	Financial Basis-Version 20	25,739	641	0	8,792	12,295	1,730
9661	Rate And Marketing Projects	C2	Customer Basis-Vers 2	3,554	0	0	0	2,980	574
9686	Jolies/Olaps Combination	F9	Financial Basis-Vers 9	1,060	0	0	688	0	135
9687	On Line System (Cics)-Customer Accounting (Cust)	C0	Customer Basis	3,491	0	0	1,237	1,736	334
96DC	Job Estimating And Tracking System (Jets)	A8	AOATL - Version 8	528,941	13,488	0	189,466	250,241	34,910
96GI	Southern Electric Geographic Info. Sys (Segis)	C6	Customer Basis	458,354	35,935	0	367,920	0	0
9710	Corporate & Legal (SES)	MH	No. Of Directors & Officers	57,566	4,404	8,468	12,187	10,834	4,743
9712	General Executive And Advisory (SES)	FJ	Financial Basis-Version 19	5,644,000	102,156	518,684	1,400,841	1,959,032	275,427
9715	Investor Relations (SES)	FJ	Financial Basis-Version 19	2,528,939	45,774	232,409	627,682	877,795	123,412
9716	Accounting (SES)	FG	Financial Basis-Vers 16	2,017,736	35,714	181,798	490,310	685,828	96,448
971A	Southern Company Stockholder Services	MC	Market Based Equity	3,949,072	77,797	0	1,163,396	1,710,343	172,574
9721	Financial Planning	N2	Market Based Equity-Version 2	417,067	8,008	10,218	119,865	176,252	17,767
9722	Finance (SES)	N2	Market Based Equity-Version 2	1,918	37	47	551	810	82
9726	System Accounting (SES)	B2	Sou Elec Sys Basis-Ver 2	4,565	48	1,390	782	1,063	105
972B	Capital Management	N2	Market Based Equity-Version 2	184,578	3,544	4,522	53,048	78,003	7,863
9730	Corptax Development	D2	Domestic Financial Basis V2	208,552	4,734	0	65,318	91,387	12,784
9744	Public Relations (SES)	D4	Domestic Financial Basis V4	1,649,081	34,631	185,851	476,585	666,559	93,338
974A	Southern Company Annual Meeting And Reports	MC	Market Based Equity	1,313,122	25,868	0	386,846	568,713	57,383
9752	Strategic Projects	FJ	Financial Basis-Version 19	26,555	481	2,440	6,591	9,217	1,296
97EA	External Affairs	D4	Domestic Financial Basis V4	2,778,870	58,356	313,179	803,093	1,123,219	157,284

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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
97LW	General Counsel	FG	Financial Basis-Vers 16	4,938,043	87,404	444,917	1,199,945	1,678,441	236,038
97PX	Millennium Project-SCS	S1	Salary Basis-Version 1	1,204,367	23,726	31,916	314,340	430,682	73,226
97PZ	Home Run Write Off	S1	Salary Basis-Version 1	17,724	349	470	4,626	6,338	1,078
981E	SCS General Executive & Advisory	FJ	Financial Basis-Version 19	18,110	328	1,664	4,495	6,286	884
9860	System Aircraft Fixed Costs	MF	System Air Availability C	8,855,397	354,210	1,505,417	1,948,188	1,859,633	442,770
98MS	Marketing Strategies	C3	Customer Basis-Vers 3	3,696,747	123,841	0	1,266,875	1,776,287	342,319
9905	Power Coordination Center (AOATL)	A8	AOATL - Version 8	7,708,126	196,557	0	2,761,051	3,646,714	508,737
9907	PMS Network (AOATL)	A0	Annl Oper Area Terr Load	2,714,296	0	0	997,775	1,317,519	183,758
9907	PMS Network (AOATL)	A2	AOATL - Version 2	903,016	0	0	331,948	438,324	61,134
990A	Southern Wholesale Energy Administration	A8	AOATL - Version 8	2,224,169	56,716	0	796,696	1,052,253	146,795
990B	SWE Sales And Customer Care*	A8	AOATL - Version 8	1,718,512	43,822	0	615,571	813,028	113,422
990C	Power Procurement	A8	AOATL - Version 8	379,073	9,666	0	135,784	179,340	25,019
990D	SWE Merchant Functions	A8	AOATL - Version 8	6,233,338	158,950	0	2,232,782	2,948,992	411,400
990E	SWE Market Analysis	A8	AOATL - Version 8	2,101,882	53,598	0	752,894	994,400	138,724
990G	SWE Contract Administration - Alabama	A8	AOATL - Version 8	1,847,070	47,100	0	661,621	873,849	121,907
990H	SWE Contract Administration - Georgia	A8	AOATL - Version 8	132,350	3,375	0	47,408	62,615	8,735
990J	SWE New Business Development	A8	AOATL - Version 8	1,325,211	33,793	0	474,691	626,958	87,464
9910	Power System Data Processing Center (AOATL)	A0	Annl Oper Area Terr Load	483,849	0	0	177,863	234,860	32,756
9910	Power System Data Processing Center (AOATL)	A2	AOATL - Version 2	130,969	0	0	48,144	63,572	8,867
9915	Telecommunications - PMS (AOATL)	A0	Annl Oper Area Terr Load	83,838	0	0	30,819	40,694	5,675
9915	Telecommunications - PMS (AOATL)	A2	AOATL - Version 2	12,947	0	0	4,759	6,285	877
9920	System Security (AOATL)	A0	Annl Oper Area Terr Load	1,300,695	0	0	478,135	631,357	88,057
9920	System Security (AOATL)	A2	AOATL - Version 2	245,056	0	0	90,083	118,950	16,590
9922	Energy Management Systems (EMS)	A8	AOATL - Version 8	5,019,132	127,988	0	1,797,853	2,374,551	331,263
9923	System Control (AOATL)	A8	AOATL - Version 8	738,445	18,830	0	264,511	349,358	48,737
9926	Supervisory Control (AOATL)	A0	Annl Oper Area Terr Load	-23,205	0	0	-8,530	-11,264	-1,571
9926	Supervisory Control (AOATL)	A2	AOATL - Version 2	-6,714	0	0	-2,468	-3,259	-455
Total				\$ 278,614,870	\$6,870,596	\$ 3,989,194	\$ 88,440,657	\$119,967,584	\$ 18,913,342
Percent of Total				100.0%	2.5%	1.4%	31.7%	43.1%	6.8%
Regulated				91.6%					
Nonregulated				8.4%					

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
8030	Southern Company Generation Accounting Services	\$ 94,612	\$ 46,200	\$ -	\$ -	\$ -	\$ -	\$ -
8040	SCG-Technical Services	15,278	7,460	0	0	0	0	0
8041	SCG-Safety & Compliance	3,420	1,670	0	0	0	0	0
8042	SCG-Maintenance Planning	22,238	10,859	0	0	0	0	0
8043	SCG-Plant Performance	1,458	712	0	0	0	0	0
8044	SCG-Training	7,252	3,541	0	0	0	0	0
8250	Plant Additions Budgeting (AOATL)	0	0	0	0	0	0	0
8251	Generating Plant/Transmission System Evaluation	49,820	0	0	0	0	0	0
8268	End-Use Research Projects	155,292	0	0	0	0	0	0
8269	New Source Review Issues Management	194,097	94,962	0	0	0	0	0
8270	Power Delivery Research - Overhead Transmission	48,247	0	0	0	0	0	0
8272	Power Delivery Research - Transmission Substations	38,505	0	0	0	0	0	0
8273	Power Delivery Research - Distribution	54,726	0	0	0	0	0	0
8350	Fuel Services Other Than Mine Operation (FFG)	383,442	226,331	0	0	0	0	0
8356	Air Quality Studies (FFG)	10,308	5,043	0	0	0	0	0
8358	Combustion And Fuel Effects	56,723	27,752	0	0	0	0	0
8362	Research Administration (AOATL)	37,948	0	0	0	0	0	0
8365	Flue Gas Treatment	25,995	12,718	0	0	0	0	0
8375	Environmental Regulations	249,668	0	0	0	0	0	0
8386	Power Delivery Research	1,568	0	0	0	0	0	0
8387	Advanced End-Use Technology Research	91,753	0	0	0	0	0	0
8389	Chief Production Officer	529,163	258,393	0	0	0	0	0
8390	Particulate Control Studies	35,190	17,217	0	0	0	0	0
8399	Southern Csouthern Company Generation-EVP Power Generation	23,758	11,601	0	0	0	0	0
8429	Clean Air Act Compliance Strategy	108,927	53,292	0	0	0	0	0
8452	Power Generation Engineering	99,061	0	0	0	0	0	0
8453	Water And Waste Management Programs	34,537	20,387	0	0	0	0	0
8455	Advanced Energy Systems	98,735	48,306	0	0	0	0	0
8456	Thermal And Fluid Sciences	48,223	0	0	0	0	0	0
8457	R&EA Technical And Economic Assessments	5,115	0	0	0	0	0	0
8461	Plant Field Services - System Work	109,252	53,349	0	0	0	0	0
8475	New Generation Development	8,524	0	0	0	0	0	0
8486	Substation Standardization	3,120	0	0	0	0	0	0
8523	Regional Air Quality Issues	97,585	47,743	0	0	0	0	0
8568	Clean Air Compliance Implementation	0	0	0	0	0	0	0
8588	Fossil & Hydro Best Practices	22,387	10,932	0	0	0	0	0
8621	8621	5,770	0	0	0	0	0	0
8623	Standard Transportation System	0	0	0	0	0	0	0
8650	Client Server Account Validation	1,831	0	0	907	0	0	1,792

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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
8651	Walker Project (Allocation Includes So. Nuclear)	195,974	0	0	96,942	0	0	191,775
8652	Walker Project (Allocation Excludes So. Nuclear)	2	0	0	0	0	0	1
8661	Energy Analysis/Dso Programming Support	16,726	0	0	0	0	0	0
8669	Power Delivery Systems (AOATL)	52,681	0	0	0	0	0	0
8669	Power Delivery Systems (AOATL)	13,248	0	0	0	0	0	0
8675	Telecommunications - EMS / PMS	182,929	0	0	0	0	0	0
8675	Telecommunications - EMS / PMS	49,273	0	0	0	0	0	0
8686	Standard Accounts Payable System (Fin)	22,418	0	0	0	0	0	21,885
8686	Standard Accounts Payable System (Fin)	19,372	0	0	0	0	0	18,935
8691	Employee Information System (Emp)	347	0	0	723	0	0	805
86AA	Mirs Management Reporting System	15	0	0	0	0	0	0
86AM	Amps System-Wide Implementation	570,704	0	0	0	0	0	557,972
86AP	Amps Maintamps Maintenance/Production Support	99,717	0	0	0	0	0	97,467
86AT	Automated Resources Management System	65,825	0	0	0	0	0	0
86DW	Data Warehouse Infrastructure And Pilot	13,340	0	8,253	27,717	1,324	1,713	30,884
86FA	Fuel Accounting & Asset Control System	31,039	0	0	0	0	0	0
86FH	Fossil/Hydro	1,010	0	0	0	0	0	0
86IE	Internet Infrastructure Buildup And Enhancements	43,660	0	27,011	90,718	4,332	5,606	101,081
86IP	Insight Project	0	0	0	0	0	0	0
86IP	Insight Project	0	0	0	0	0	0	0
86RU	Home Run Project	72,649	0	0	121,883	10,613	17,616	114,991
86TC	Trouble Call Management System	19,816	0	0	0	0	0	0
86TC	Trouble Call Management System	4,700	0	0	0	0	0	0
86WM	WOMS 2000	59,863	0	0	0	0	0	0
8701	Power Generation & Support Audits	29,425	0	0	0	0	0	0
8702	Transmission, Power Delivery & Real Estate Audits	20,487	0	0	0	0	0	0
8703	Customer Service And Marketing Audits	11,441	0	0	0	0	0	0
8704	AFT Audits (No SEI Allocation)	10,657	0	0	5,271	692	1,347	10,426
8706	AFT Audits (W/ SEI Allocation)	9,433	0	40,258	4,653	610	1,180	9,222
8707	Human Resources Audits	27	0	10	57	0	0	63
8707	Human Resources Audits	2,163	0	764	4,496	216	274	5,011
8708	Corporate Support Audits	2,609	0	1,042	1,273	169	333	2,512
8708	Corporate Support Audits	2,012	0	8,587	993	130	251	1,967
8708	Corporate Support Audits	0	0	0	0	0	0	0
8709	Fuel And Transportation Audits	3,532	2,085	0	0	0	0	0
870A	Audit Oversight	26,809	0	10,704	13,082	1,734	3,419	25,817
870A	Audit Oversight	15,421	0	65,813	7,607	998	1,928	15,076
870A	Audit Oversight	0	0	0	0	0	0	0
870B	Information Systems Audits	31,998	0	12,775	15,614	2,070	4,081	30,815

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
870B	Information Systems Audits	25,367	0	108,264	12,514	1,642	3,172	24,801
870B	Information Systems Audits	0	0	0	0	0	0	0
870C	Compliance Audits	23,773	0	8,396	49,415	2,373	3,012	55,073
870D	Southern Wholesale Energy & Bulk Power Activities	7,904	0	0	0	0	0	0
870F	Procurement Audits	2,737	0	0	0	0	0	2,676
870I	Information Systems Audits	939	0	0	465	0	0	919
8716	Accounting (Fin)	16,727	0	0	0	0	0	0
8721	Financial Planning	104,955	0	0	0	0	0	0
8722	Finance (SES)	54,601	0	0	0	0	0	0
8727	Financial Coordination Services (Fin)	9,242	2,365	39,356	4,555	591	1,161	0
8727	Financial Coordination Services (Fin)	811	0	3,458	401	52	102	0
8728	System Compensation And Benefits	2,907	0	1,027	6,043	290	369	6,735
8728	System Compensation And Benefits	128,491	0	32,123	267,035	12,751	16,429	297,442
872B	Capital Management	40,204	0	0	0	0	0	0
872D	Credit Analysis - Power Marketing	7,597	0	0	0	0	0	0
8730	Taxes (Fin)	100,633	25,866	40,216	49,089	6,608	12,842	97,046
8731	Tax Investigation	1	0	0	0	0	0	0
8732	Treasury (Fin)	8,184	0	34,880	4,048	524	1,029	0
8734	Southern Company Human Resources Management	155,289	0	22,100	322,660	15,617	19,744	359,493
8735	Employee Stock Ownership Plan (Emp)	4,268	0	1,067	8,870	423	547	9,880
8737	Planning, Market Research & Support	10,218	0	0	0	0	0	0
8738	Insurance (Risk Management) (IPG)	35,428	6,730	19,936	13,587	6,413	4,318	44,000
873A	Southern Company Group Exec	8,721	0	0	0	0	0	0
8741	Pension Trusts (Emp)	40,272	0	14,231	83,874	4,012	5,148	93,412
8744	Public Relations (Cust)	42,581	0	15,038	88,513	4,250	5,394	0
8747	Employee Savings Plan (Emp)	30,849	0	7,712	64,112	3,061	3,945	71,413
8748	Competitive Intelligence	13,090	0	0	0	0	0	0
8750	Governmental Affairs Washington Office	210,355	20,389	209,360	1,989	6,465	47,741	0
8750	Governmental Affairs Washington Office	9,031	2,317	3,602	4,398	579	1,159	0
8764	Customer Research	86,772	0	0	0	0	0	0
8765	Load Research	44,116	0	0	0	0	0	0
8766	Forecasting	35,591	0	0	0	0	0	0
8770	Marketing Information & Support	892	0	0	0	0	0	0
8786	Soco Volume Procurement	48,602	0	0	0	0	0	0
8798	Customer Satisfaction	18,825	0	0	0	0	0	0
87CD	Comp & Benefits Design	-655	0	-231	-1,361	-65	-83	15,081
87CD	Comp & Benefits Design	54,270	0	13,568	112,786	5,386	6,939	125,628
87CM	Corporate Compliance	23,479	0	8,292	48,806	2,343	2,974	54,394
87CN	Compensation	2,408	0	850	5,004	240	305	5,577

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
87CN	Compensation	64,062	0	16,015	133,136	6,357	8,191	148,296
87DE	New Produce Development & Corporate Init (Allc)	5,928	0	2,094	12,323	592	751	13,734
87DE	New Produce Development & Corporate Init (Allc)	109,830	0	15,630	228,204	11,045	13,963	254,254
87DM	Group I Design (Allctd - SCMC Approved)	-403	0	-143	-838	-40	-51	-934
87DM	Group I Design (Allctd - SCMC Approved)	50,495	0	7,186	104,918	5,078	6,420	116,894
87EN	Environmental Policy	48,484	12,408	206,459	23,897	3,102	6,090	0
87ES	Employee Savings Plan Investment Management Fees	113,575	0	28,394	236,036	11,271	14,522	262,913
87GA	College Operations (Allocated)	7,165	0	2,530	14,893	715	908	0
87GA	College Operations (Allocated)	38,736	0	5,512	80,485	3,895	4,925	89,673
87GI	Gas Intelligence And End Use Sales Support	5	0	0	0	0	0	0
87GN	Genco - HR	67,511	0	0	0	0	0	178,701
87IIC	Health Care Design & Monitoring	2,388	0	843	4,965	238	303	5,533
87IIC	Health Care Design & Monitoring	34,398	0	8,599	71,487	3,414	4,398	79,628
87IIR	Ships - Human Resources Business Systems Solutions	879	0	310	1,828	88	114	2,037
87HR	Ships - Human Resources Business Systems Solutions	170,557	0	105,520	354,388	16,923	21,903	394,871
87IM	System Inventory Management	88,556	0	0	0	0	0	0
87IN	CAMO	19,222	0	0	0	0	0	0
87LD	Leadership Development	4,578	0	1,617	9,516	457	580	10,606
87LD	Leadership Development	60,539	0	8,616	125,788	6,088	7,697	140,147
87MA	Millennium-Eea @SCS	276,976	0	0	576,094	0	0	0
87MF	Millennium-System Software	4,996	0	1,765	10,386	499	633	11,575
87MG	Millennium-Computer Hardware	2,141	0	756	4,450	214	271	4,959
87MI	Electric Market Studies	24,446	0	0	0	0	0	0
87MP	Millennium Business Unit Coordinators	28,315	0	10,000	58,858	2,826	3,587	65,597
87MX	Millennium Project	214,550	0	75,772	445,984	21,413	27,182	497,047
87NA	National Accounts	117,288	0	0	0	0	0	0
87OE	Organizational Effectiveness Development	2,859	0	1,010	5,944	285	362	6,624
87OE	Organizational Effectiveness Development	30,546	0	4,347	63,468	3,072	3,883	70,713
87PK	Plan Administration	233	0	82	484	23	30	539
87PK	Plan Administration	5,841	0	1,460	12,139	580	747	13,521
87PN	Pensions	1,083	0	383	2,252	108	138	2,511
87PN	Pensions	30,223	0	7,556	62,810	2,999	3,865	69,962
87R0	Human Resources - East Region	0	0	0	0	33,887	12,262	362,951
87R1	Human Resources - West Region	0	0	0	475,570	0	20,992	96,238
87R2	Human Resources - Coastal Region	246,718	0	0	0	0	0	0
87RE	HR Regional Operations	30	0	10	62	3	4	69
87RE	HR Regional Operations	4,428	0	630	9,200	445	563	10,251
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	-3,346	0	-1,182	-6,955	-334	-424	-7,752
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	7,232	0	1,808	15,029	718	925	16,741

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SESCO	SEI	SNC	SCES	SCOM	SCS
87SA	Service Agreements (Demand)	2,866	0	0	0	0	0	0
87SS	Staffing Services	20,007	0	7,066	41,588	1,997	2,536	46,350
87SS	Staffing Services	173,930	0	24,753	361,393	17,492	22,113	402,647
87SV	Employee Service Center	734	0	259	1,527	73	93	1,702
87SV	Employee Service Center	56,312	0	14,078	117,030	5,588	7,200	130,355
87TE	Testing And Assessment Development	4,232	0	602	8,793	426	538	9,797
87TN	Southern Co. Television Network	1,038	0	367	2,159	104	132	101,053
87TS	Customer Technology	44,802	0	0	0	0	0	0
87VP	Vision Progress Survey	66	0	23	138	7	9	154
87VP	Vision Progress Survey	1,448	0	206	3,009	146	184	3,352
87WP	Welfare Plan Administration	3,379	0	1,193	7,023	337	428	7,827
87WP	Welfare Plan Administration	71,644	0	17,911	148,894	7,110	9,161	165,848
87YF	Millennium-Application Remediation	5,146	0	0	0	0	0	0
87YH	Millennium-Application Remediation	8,333	0	0	0	0	0	0
87YI	Millennium-Application Remediation	159	0	0	0	0	0	0
87YM	Millennium-Application Remediation	-316	0	0	0	0	0	0
87YN	Millennium-Application Remediation	50,463	0	0	0	0	0	0
87YR	Millennium-Application Remediation	2,206	0	0	4,583	0	283	0
87YS	Millennium-Application Remediation	-36	0	0	-75	-4	-5	0
87YU	Millennium-Application Remediation	14,825	0	0	30,826	1,470	1,887	0
87YX	Millennium-Application Exp - Global	85,051	0	30,037	176,795	8,489	10,774	197,038
880B	SCS Below SCS Below The Line Costs - Corporate Council	5,587	317	2,821	12,682	3,985	158	0
881B	SCS Below The Line Costs - External Affairs	143,547	8,134	72,491	325,852	102,397	4,067	0
881P	Pipeline	14,244	0	5,031	29,610	1,422	1,805	33,000
8822	Rate Information System - Production (Fin)	2,154	0	0	0	0	0	0
8825	Rate Information System - Load Data Analysis (Fin)	29,901	0	0	0	0	0	0
8826	Rate Information System - Billing Data Retrieval (Fin)	729	0	0	0	0	0	0
8827	Rate Information System - Rate Design (Fin)	69	0	0	0	0	0	0
8827	Rate Information System - Rate Design (Fin)	10,820	0	0	0	0	0	0
882B	SCS Below SCS Below The Line Costs - Human Resources	3,340	189	1,686	7,581	2,382	95	0
882E	Chief Operating Officer	66,702	17,072	0	32,439	0	0	38,085
8831	Materials Management & Volume Procurement-Berkhan	34,454	0	0	0	0	0	0
883B	SCS Below SCS Below The Line Costs - Chairman & CEO Soco	24,114	1,366	12,177	54,738	17,201	683	0
8842	Southern Company Fleet Functionalization Activities	2,079	0	0	0	0	0	0
884B	SCS Below The Line Costs - President & CEO SCS	449	25	227	1,020	321	13	0
885B	SCS Below SCS Below The Line Costs - Finance	716	41	362	1,625	511	20	0
886B	Below The Line - Coo	3,544	201	1,790	8,045	2,528	100	0
887B	SCS Strategic Planning	93	5	47	210	66	3	0
88AB	SCS Below The Line Cost - Cmo	1,033	59	522	2,345	737	29	0

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
88CB	SCS Below The Line Cost - IR	286	16	144	649	204	8	0
88CS	CSS	1,974,010	0	0	0	0	0	0
88DB	SCS Below The Line Cost - Auditing	9	1	5	20	6	0	0
88EE	Outlook Policy Forum	682,983	403,136	0	0	0	0	0
88GB	SCS Below The Line Cost - Fossil/Hydro	14,691	832	7,419	33,348	10,479	416	0
88GM	General Marketing	95,889	0	0	0	0	0	0
88HB	SCS Below The Line Cost - Comptroller	413	23	209	938	295	12	0
88SM	Sports Marketing	40,523	0	0	0	0	0	0
8932	System Planning - Transmission Facilities	189,751	0	0	0	0	0	0
8933	System Planning - Transmission Operations	71,955	0	0	0	0	0	0
8936	System Planning - Generation Facilities	95,937	0	0	0	0	0	0
8938	Pricem Maintenance Support	15,243	0	0	0	0	0	0
8941	System Planning - Resource Utilization	115,328	0	0	0	0	0	0
8942	System Planning - Energy Budgeting	85,743	0	0	0	0	0	0
8943	System Planning - Client Services	120,894	0	0	0	0	0	0
8944	Resource Utilization - Production Capital Project Analysis	14,670	0	0	0	0	0	0
8945	Generation Development	124,838	0	0	0	0	0	0
9456	Cooling Tower Fill Fouling Study	0	0	0	0	0	0	0
9502	Farley Project - Onsite	0	0	0	0	0	0	0
9621	Standard General Ledger And Mirs Management Report	1,526	0	0	754	0	0	0
9661	Rate And Marketing Projects	0	0	0	0	0	0	0
9686	Jolies/Olaps Combination	120	0	0	0	0	0	117
9687	On Line System (Cics)-Customer Accounting (Cust)	183	0	0	0	0	0	0
96DC	Job Estimating And Tracking System (Jets)	40,835	0	0	0	0	0	0
96GI	Southern Electric Geographic Info. Sys (Segis)	54,498	0	0	0	0	0	0
9710	Corporate & Legal (SES)	4,404	0	6,436	3,725	1,353	1,013	0
9712	General Executive And Advisory (SES)	243,256	62,649	1,035,674	0	15,803	30,478	0
9715	Investor Relations (SES)	108,997	28,072	464,060	0	7,081	13,657	0
9716	Accounting (SES)	85,148	21,792	362,587	41,969	5,448	10,695	0
971A	Southern Company Stockholder Services	160,727	22,509	616,845	0	4,343	20,537	0
9721	Financial Planning	16,558	2,294	63,561	0	459	2,085	0
9722	Finance (SES)	76	11	292	0	2	10	0
9726	System Accounting (SES)	101	16	1,034	0	3	23	0
972B	Capital Management	7,328	1,015	28,130	0	203	923	0
9730	Corptax Development	11,282	0	4,504	5,505	730	1,441	10,865
9744	Public Relations (SES)	82,289	21,108	32,817	40,073	5,277	10,554	0
974A	Southern Company Annual Meeting And Reports	53,444	7,485	205,110	0	1,444	6,829	0
9752	Strategic Projects	1,145	295	4,873	0	74	143	0
97EA	External Affairs	138,665	35,569	55,300	67,527	8,893	17,785	0

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
97LW	General Counsel	208,386	53,331	887,367	102,711	13,332	26,172	0
97PX	Millennium Project-SCS	72,262	4,095	36,492	164,035	51,547	2,047	0
97PZ	Home Run Write Off	1,063	60	537	2,414	759	30	0
981E	SCS General Executive & Advisory	781	201	3,323	0	51	98	0
9860	System Aircraft Fixed Costs	442,769	0	177,106	619,877	88,553	177,118	1,239,757
98MS	Marketing Strategies	187,425	0	0	0	0	0	0
9905	Power Coordination Center (AOATL)	595,067	0	0	0	0	0	0
9907	PMS Network (AOATL)	215,245	0	0	0	0	0	0
9907	PMS Network (AOATL)	71,609	0	0	0	0	0	0
990A	Southern Wholesale Energy Administration	171,707	0	0	0	0	0	0
990B	SWE Sales And Customer Care*	132,669	0	0	0	0	0	0
990C	Power Procurement	29,264	0	0	0	0	0	0
990D	SWE Merchant Functions	481,214	0	0	0	0	0	0
990E	SWE Market Analysis	162,266	0	0	0	0	0	0
990G	SWE Contract Administration - Alabama	142,594	0	0	0	0	0	0
99011	SWE Contract Administration - Georgia	10,218	0	0	0	0	0	0
990J	SWE New Business Development	102,306	0	0	0	0	0	0
9910	Power System Data Processing Center (AOATL)	38,370	0	0	0	0	0	0
9910	Power System Data Processing Center (AOATL)	10,386	0	0	0	0	0	0
9915	Telecommunications - PMS (AOATL)	6,650	0	0	0	0	0	0
9915	Telecommunications - PMS (AOATL)	1,027	0	0	0	0	0	0
9920	System Security (AOATL)	103,145	0	0	0	0	0	0
9920	System Security (AOATL)	19,433	0	0	0	0	0	0
9922	Energy Management Systems (EMS)	387,477	0	0	0	0	0	0
9923	System Control (AOATL)	57,008	0	0	0	0	0	0
9926	Supervisory Control (AOATL)	-1,840	0	0	0	0	0	0
9926	Supervisory Control (AOATL)	-532	0	0	0	0	0	0
Total		\$ 16,956,966	\$ 1,722,547	\$ 5,459,516	\$ 7,138,919	\$ 623,523	\$ 724,110	\$ 7,807,915
Percent of Total		6.1%	0.6%	2.0%	2.6%	0.2%	0.3%	2.8%

Gulf Power Company
SCS Allocations
2000

EW0	EW0 DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
8030	Southern Company Generation Accounting Services	MA	Fossil/Hydro Capacity	\$ 1,442,133	\$ 37,207	\$ -	\$ 426,872	\$ 727,845	\$ 103,401
8031	SCG - Administrative VP	MA	Fossil/Hydro Capacity	100,790	2,600	0	29,834	50,869	7,227
8040	SCG-Technical Services	MA	Fossil/Hydro Capacity	455,837	11,761	0	134,928	230,061	32,684
8041	SCG-Safety & Compliance	MA	Fossil/Hydro Capacity	280,014	7,224	0	82,884	141,323	20,077
8042	SCG-Maintenance Planning	MA	Fossil/Hydro Capacity	2,270,333	58,575	0	672,019	1,145,837	162,783
8043	SCG-Plant Performance	MA	Fossil/Hydro Capacity	451,788	11,656	0	133,729	228,017	32,393
8044	SCG-Training	MA	Fossil/Hydro Capacity	796,658	20,554	0	235,811	402,073	57,120
8095	SEI Market-Billing Credit: Engineering (Adams)	MA	Fossil/Hydro Capacity	-526,339	-13,580	0	-155,796	-265,644	-37,739
8096	SEI Market-Billing Credit: Technical Services (Haubein)	MA	Fossil/Hydro Capacity	-11,815	-305	0	-3,497	-5,963	-847
8098	SEI Market-Billing Credit: Fuel Serv. (Topazi)	MA	Fossil/Hydro Capacity	-9,972	-257	0	-2,952	-5,033	-715
8099	SEI Market-Billing Credit: P&M (Story)	MA	Fossil/Hydro Capacity	-28,261	-729	0	-8,365	-14,263	-2,026
8251	Generating Plant/Transmission System Evaluation	A8	AOATL - Version 8	684,070	17,444	0	244,350	326,164	44,601
8268	End-Use Research Projects	A8	AOATL - Version 8	1,829,157	46,643	0	653,375	872,142	119,261
8269	New Source Review Issues Management	MB	Fossil Capacity	8,446,580	237,349	0	2,241,722	4,374,484	658,833
8270	Power Delivery Research - Overhead Transmission	A8	AOATL - Version 8	645,453	16,459	0	230,556	307,752	42,084
8272	Power Delivery Research - Transmission Substations	A8	AOATL - Version 8	519,814	13,255	0	185,678	247,847	33,892
8273	Power Delivery Research - Distribution	A8	AOATL - Version 8	702,916	17,924	0	251,082	335,150	45,830
8350	Fuel Services Other Than Mine Operation (FFG)	M8	Fossil Fuel Gener-Vers 3	6,608,045	99,781	0	2,090,126	3,155,341	524,018
8356	Air Quality Studies (FFG)	MB	Fossil Capacity	180,615	5,075	0	47,935	93,540	14,088
8358	Combustion And Fuel Effects	MB	Fossil Capacity	833,210	23,413	0	221,134	431,519	64,990
8362	Research Administration (AOATL)	A8	AOATL - Version 8	488,418	12,455	0	174,463	232,877	31,845
8365	Flue Gas Treatment	MB	Fossil Capacity	374,809	10,532	0	99,474	194,113	29,235
8375	Environmental Regulations	A8	AOATL - Version 8	3,227,355	82,298	0	1,152,811	1,538,803	210,423
8387	Advanced End-Use Technology Research	A8	AOATL - Version 8	1,303,300	33,234	0	465,539	621,413	84,975
8389	Chief Production Officer	MA	Fossil/Hydro Capacity	4,659,943	120,227	0	1,379,343	2,351,873	334,118
8390	Particulate Control Studies	MB	Fossil Capacity	445,489	12,518	0	118,233	230,719	34,748
8399	Southern Csouthern Company Generation-EVP Power Generation	MA	Fossil/Hydro Capacity	869,304	22,428	0	257,314	438,738	62,329
8429	Clean Air Act Compliance Strategy	MB	Fossil Capacity	1,698,984	47,742	0	450,910	879,904	132,521
8452	Power Generation Engineering	A8	AOATL - Version 8	1,347,107	34,352	0	481,186	642,301	87,831
8453	Water And Waste Management Programs	M8	Fossil Fuel Gener-Vers 3	481,932	7,277	0	152,435	230,122	38,217
8455	Advanced Energy Systems	MB	Fossil Capacity	1,450,654	40,763	0	385,004	751,294	113,151
8456	Thermal And Fluid Sciences	A8	AOATL - Version 8	799,708	20,393	0	285,656	381,301	52,141
8457	R&EA Technical And Economic Assessments	A8	AOATL - Version 8	43,661	1,113	0	15,596	20,818	2,847
8461	Plant Field Services - System Work	MA	Fossil/Hydro Capacity	2,507,128	64,684	0	742,110	1,265,348	179,761
8475	New Generation Development	A8	AOATL - Version 8	56,794	1,448	0	20,287	27,080	3,703
8486	Substation Standardization	A8	AOATL - Version 8	25,599	653	0	9,144	12,206	1,669
8523	Regional Air Quality Issues	MB	Fossil Capacity	1,374,825	38,633	0	364,879	712,022	107,236
8568	Clean Air Compliance Implementation	AA	AOATL - Version 10	556,864	0	0	238,505	318,359	0
8588	Fossil & Hydro Best Practices	MA	Fossil/Hydro Capacity	8,561	221	0	2,534	4,321	614

Gulf Power Company
SCS Allocations
2000

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
86AM	Amps System-Wide Implementation	SCS99-005	F1 Financial Basis - Version 18	-144	-7	0	-88	0	-17
86AP	Amps Maintamps Maintenance/Production Support		F8 Financial Basis-Vers 8	3,103,719	77,283	0	1,026,710	1,428,642	195,845
86AT	Automated Resources Management System		C3 Customer Basis-Vers 3	1,889,174	62,909	0	644,775	911,338	176,260
86DW	Data Warehouse Infrastructure And Pilot		GE Employee Basis Version 50	754,525	15,619	0	191,272	241,448	38,330
86FA	Fuel Accounting & Asset Control System		F5 Financial Basis-Vers 5	471,175	12,533	0	166,372	231,441	31,710
86FH	Fossil/Hydro		A8 AOATL - Version 8	10,829	276	0	3,868	5,163	706
86IE	E Business Infrastructure		GE Employee Basis Version 50	1,555,248	32,194	0	394,255	497,680	79,007
86IP	Insight Project		AB AOATL Version 11	2,894	80	0	1,118	1,492	204
86RU	Home Run Project And Subsequent Upgrades		M1 PC Basis	106,097	1,771	0	22,168	30,200	4,385
86TC	Trouble Call Management System		C7 Customer Basis 7	959,406	48,450	0	0	702,669	135,852
86TP	Stomp (Std. Transmission Oper & Maint. Pgm)		A8 AOATL - Version 8	960,187	24,485	0	342,979	457,817	62,604
86WM	WOMS 2000		A8 AOATL - Version 8	741,494	18,908	0	264,862	353,545	48,345
8650	Client Server Account Validation		F7 Financial Basis-Vers 7	1,826	44	0	586	815	112
8651	Walker Project (Allocation Includes So. Nuclear)		F7 Financial Basis-Vers 7	2,746,228	66,459	0	880,990	1,225,367	168,069
8661	Distribution Metering Applications		F5 Financial Basis-Vers 5	391,681	10,419	0	138,303	192,394	26,360
8669	Power Delivery Systems (AOATL)		A0 Annl Oper Area Terr Load	176,988	0	0	64,866	86,600	11,841
8675	Telecommunications - EMS / PMS		A0 Annl Oper Area Terr Load	1,733,387	0	0	635,287	848,146	115,964
8686	Standard Accounts Payable System (Fin)		F8 Financial Basis-Vers 8	953,719	23,748	0	315,490	438,997	60,180
8691	Employee Information System (Emp)		EC Employee Basis-Vers 12	4,657	0	0	1,283	1,621	257
87CD	Comp & Benefits Design		GC Employee Basis Version 48	1,228,272	26,039	0	318,614	402,136	63,747
87CM	Corporate Compliance		EE Employee Basis-Vers 14	405,246	8,429	0	102,851	129,881	20,587
87CN	Compensation		GC Employee Basis Version 48	1,523,099	32,290	0	395,092	498,663	79,049
87CT	Corporate Travel & Meeting Services		G4 Employee Basis-Vers 40	31	1	0	10	12	2
87DE	New Produce Development & Corporate Init (Alle)		GD Employee Basis Version 49	3,174,271	67,612	0	826,263	1,042,748	165,380
87DM	Group I Design (Allctd - Scmc Approved)		GD Employee Basis Version 49	400,594	8,533	0	104,275	131,595	20,871
87EN	Environmental Policy		FG Financial Basis-Vers 16	1,000,044	17,801	91,004	235,710	328,015	44,902
87EP	E-Procurement		D5 Domestic Financial Version 5	1,580,604	37,618	0	501,210	697,046	95,468
87ES	Employee Savings Plan Investment Management Fees		GC Employee Basis Version 48	2,190,069	46,429	0	568,104	717,029	113,665
87GA	College Operations (Allocated)		GD Employee Basis Version 49	1,088,408	23,183	0	283,313	357,542	56,706
87GN	Genco - HIR		GB Employee Basis Version 47	1,089,080	30,386	0	269,765	427,573	60,118
87HC	Health Care Design & Monitoring		GC Employee Basis Version 48	810,581	17,184	0	210,265	265,384	42,069
87HR	Ships - Human Resources Business Systems Solutions		GE Employee Basis Version 50	4,013,327	83,076	0	1,017,379	1,284,265	203,877
87IM	System Inventory Management		F5 Financial Basis-Vers 5	1,446,266	38,471	0	510,676	710,406	97,334
87IN	CAMO		C3 Customer Basis-Vers 3	393,170	13,093	0	134,189	189,665	36,683
87LD	Leadership Development		GD Employee Basis Version 49	929,021	19,788	0	241,824	305,183	48,402
87LR	Lodestar Rate Expert		C5 Customer Basis-Vers 5	491,150	18,025	0	184,869	261,341	0
87MA	Millennium-Eea @SCS		EK Employee Basis-Vers 20	-169,867	-4,349	0	-53,236	-67,216	-10,668
87MF	Millennium-System Software		EE Employee Basis-Vers 14	1,238	26	0	314	397	63
87MI	Electric Market Studies		C3 Customer Basis-Vers 3	486,513	16,201	0	166,047	234,694	45,392

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87MN	Strategic Market Planning	C3	Customer Basis-Vers 3	1,855	62	0	633	895	173
87MP	Millennium Business Unit Coordinators	EE	Employee Basis-Vers 14	81,481	1,695	0	20,680	26,115	4,139
87MX	Millennium Project	EE	Employee Basis-Vers 14	694,933	14,455	0	176,374	222,726	35,303
87NA	National Accounts	F5	Financial Basis-Vers 5	2,016,836	53,648	0	712,145	990,670	135,733
87OE	Organizational Effectiveness Development	GD	Employee Basis Version 49	408,724	8,706	0	106,391	134,266	21,295
87PK	Plan Administration	GC	Employee Basis Version 48	115,502	2,449	0	29,961	37,815	5,995
87PN	Pensions	GC	Employee Basis Version 48	689,149	14,610	0	178,765	225,627	35,767
87PV	Pivotal Contact Mgt	A8	AOATL - Version 8	884,107	22,545	0	315,803	421,542	57,644
87RE	HR Regional Operations	GD	Employee Basis Version 49	186,243	3,967	0	48,479	61,181	9,703
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	GC	Employee Basis Version 48	62,579	1,327	0	16,233	20,488	3,248
87R0	Human Resources - East Region	EH	Employee Basis-Vers 17	2,568,387	117,375	0	0	1,879,802	0
87R1	Human Resources - West Region	EI	Employee Basis-Vers 18	1,256,855	0	0	723,572	0	0
87R2	Human Resources - Coastal Region	EJ	Employee Basis-Vers 19	613,074	0	0	0	0	300,100
87SA	Service Agreements (Demand)	E3	Employee Basis-Vers 3	8,900	266	0	3,260	4,115	653
87SS	Staffing Services	GD	Employee Basis Version 49	3,051,098	64,988	0	794,201	1,002,286	158,962
87SV	Employee Service Center	GC	Employee Basis Version 48	1,445,653	30,648	0	375,002	473,307	75,029
87TE	Testing And Assessment Development	GD	Employee Basis Version 49	517,844	11,030	0	134,795	170,112	26,980
87TN	Southern Co. Television Network	EE	Employee Basis-Vers 14	108,184	0	0	0	0	0
87TS	Customer Technology	C3	Customer Basis-Vers 3	855,079	28,474	0	291,838	412,490	79,779
87VP	Vision Progress Survey	GD	Employee Basis Version 49	318,904	6,793	0	83,011	104,760	16,615
87WP	Welfare Plan Administration	GC	Employee Basis Version 48	1,296,668	27,489	0	336,356	424,529	67,297
87YX	Millennium-Application Exp - Global	EE	Employee Basis-Vers 14	39,975	832	0	10,146	12,812	2,031
870A	Auditing Related Activities - Bud	D2	Domestic Financial Basis V2	705,369	16,153	0	215,984	300,276	41,123
870A	Auditing Related Activities - Bud	FF	Financial Basis-Vers 15	220,861	5,256	0	69,792	97,091	13,318
870B	Audits Of Information System Activities	D2	Domestic Financial Basis V2	617,381	14,138	0	189,042	262,819	35,993
870B	Audits Of Information System Activities	FF	Financial Basis-Vers 15	138,898	3,306	0	43,892	61,060	8,375
870C	Audits Of Compliance Activities	EE	Employee Basis-Vers 14	454,351	9,450	0	115,314	145,620	23,081
870C	Audits Of Compliance Activities	EG	Employee Basis-Vers 16	128,002	2,752	0	33,677	42,509	6,746
870D	Audits Of Bulk Power & SWE Activities	A8	AOATL - Version 8	163,133	4,160	0	58,271	77,782	10,636
870F	Audits Of Procurement Activities	F8	Financial Basis-Vers 8	67,402	1,678	0	22,297	31,025	4,253
870G	Audits Of Transmission Activities	A8	AOATL - Version 8	22,830	582	0	8,155	10,885	1,489
8701	Audits Of Power Generation Activities	A8	AOATL - Version 8	269,071	6,861	0	96,112	128,293	17,543
8702	Audits Of Power Delivery Activities	A8	AOATL - Version 8	205,707	5,246	0	73,478	98,081	13,412
8703	Audits Of Customer Care & Marketing Activities	C3	Customer Basis-Vers 3	237,971	7,924	0	81,220	114,798	22,203
8704	Audits Of SCS Corporate Activities	FF	Financial Basis-Vers 15	406,262	9,669	0	128,379	178,593	24,498
8706	Audits Of AFT Activities	FD	Financial Basis-Vers 13	170,324	3,202	0	42,530	59,171	8,107
8706	Audits Of AFT Activities	FF	Financial Basis-Vers 15	112,608	2,680	0	35,584	49,502	6,790
8707	Audits Of Human Resources Activities	EE	Employee Basis-Vers 14	196,205	4,081	0	49,797	62,884	9,967
8707	Audits Of Human Resources Activities	EG	Employee Basis-Vers 16	44,275	952	0	11,649	14,704	2,333

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8708	Audits Of Corporate Support Activities	D2	Domestic Financial Basis V2	43,697	1,001	0	13,380	18,602	2,548
8708	Audits Of Corporate Support Activities	FF	Financial Basis-Vers 15	14,712	350	0	4,649	6,467	887
8709	Audits Of Fuel And Transportation Activities	M8	Fossil Fuel Gener-Vers 3	135,815	2,051	0	42,958	64,852	10,770
8716	Accounting (Fin)	F5	Financial Basis-Vers 5	594,479	15,813	0	209,911	292,008	40,008
872B	Capital Management	N3	Market Based Equity-Version 3	746,263	14,925	0	275,819	378,654	38,731
872D	Credit Analysis - Power Marketing	A8	AOATL - Version 8	127,780	3,258	0	45,643	60,926	8,331
8721	Financial Planning	N3	Market Based Equity-Version 3	2,605,420	52,108	0	962,964	1,321,990	135,221
8722	Finance	N3	Market Based Equity-Version 3	822,126	16,443	0	303,858	417,147	42,668
8727	Financial Coordination Services (Fin)	FG	Financial Basis-Vers 16	240,754	4,285	21,909	56,746	78,967	10,810
8728	System Compensation And Benefits	GC	Employee Basis Version 48	1,765,568	37,430	0	457,988	578,047	91,633
8730	Taxes (Fin)	D0	Domestic Financial Basis	2,129,544	48,341	0	643,761	895,048	122,449
8732	Treasury (Fin)	F3	Financial Basis-Vers 3	350,840	6,947	0	91,990	127,951	17,542
8734	Southern Company Human Resources Management	GD	Employee Basis Version 49	1,871,296	39,859	0	487,098	614,721	97,495
8735	Employee Stock Ownership Plan (Emp)	GC	Employee Basis Version 48	93,405	1,980	0	24,229	30,581	4,848
8737	Planning, Market Research & Support	C3	Customer Basis-Vers 3	177,672	5,917	0	60,640	85,709	16,577
8738	Insurance (Risk Management) (IPG)	M2	Insurance Premium Basis	778,910	30,689	0	219,263	310,785	55,380
8741	Pension Trusts (Emp)	GC	Employee Basis Version 48	794,003	16,833	0	205,965	259,957	41,209
8744	Public Relations (Cust)	EE	Employee Basis-Vers 14	712,014	17,060	0	208,166	262,873	41,666
8747	Employee Savings Plan (Emp)	GC	Employee Basis Version 48	617,240	13,012	0	159,219	200,957	31,856
8748	Marketing Information Management	A8	AOATL - Version 8	277,821	7,084	0	99,238	132,465	18,114
8750	Governmental Affairs Washington Office	B7	Southern Electric System Basis Ve	5,348,793	109,650	430,043	1,749,055	2,092,983	241,231
8764	Customer Research	C3	Customer Basis-Vers 3	2,656,874	88,474	0	906,791	1,281,676	247,886
8765	Load Research	C3	Customer Basis-Vers 3	881,671	29,360	0	300,914	425,318	82,260
8766	Forecasting	A8	AOATL - Version 8	394,348	10,056	0	140,861	188,025	25,711
8770	Marketing Information & Support	F0	Financial Basis	16,310	0	0	5,916	8,230	1,129
8786	Soco Volume Procurement	A8	AOATL - Version 8	664,929	16,956	0	237,513	317,038	43,353
8798	Customer Satisfaction	C3	Customer Basis-Vers 3	528,205	17,589	0	180,276	254,806	49,282
88AB	SCS Below The Line Cost - Cmo	S1	Salary Basis-Version 1	4,848	117	191	1,321	1,632	270
88CS	CSS	C3	Customer Basis-Vers 3	37,533,688	1,249,872	0	12,810,248	18,106,252	3,501,892
88DW	Data Warehouse	C3	Customer Basis-Vers 3	93,684	3,120	0	31,974	45,193	8,741
88EA	Environmental Advocacy	M8	Fossil Fuel Gener-Vers 3	5,286,125	79,820	0	1,672,001	2,524,125	419,190
88EB	SCS Below The Line Cost - Transmission	S1	Salary Basis-Version 1	2,050	49	81	558	690	114
88EE	Environmental Education	M8	Fossil Fuel Gener-Vers 3	2,125,804	32,100	0	672,392	1,015,071	168,576
88GB	SCS Below The Line Cost - Fossil/Hydro	S1	Salary Basis-Version 1	275,891	6,649	10,843	75,153	92,893	15,340
88GM	General Marketing	C3	Customer Basis-Vers 3	3,129,809	104,223	0	1,068,203	1,509,820	292,011
88HB	SCS Below The Line Cost - Comptroller	S1	Salary Basis-Version 1	8,125	196	319	2,213	2,736	452
88RS	SCS Marketing Reporting System	C3	Customer Basis-Vers 3	30,391	1,012	0	10,373	14,661	2,835
88SM	Sports Marketing	C3	Customer Basis-Vers 3	1,137,976	37,895	0	388,391	548,960	106,173
88WC	Soco Web Content Management	N2	Market Based Equity-Version 2	888,878	13,244	19,911	245,152	336,618	34,488

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880B	SCS Below The Line Costs - Corporate Council	S1	Salary Basis-Version 1	98,766	2,380	3,882	26,904	33,255	5,491
881B	SCS Below The Line Costs - External Affairs	S1	Salary Basis-Version 1	1,071,404	25,821	42,106	291,850	360,742	59,570
881P	Pipeline	EE	Employee Basis-Vers 14	179,391	3,731	0	45,529	57,495	9,113
882B	SCS Below The Line Costs - Human Resources	S1	Salary Basis-Version 1	132,311	3,189	5,200	36,042	44,549	7,356
882E	Chief Operating Officer	D5	Domestic Financial Version 5	2,736,871	65,137	0	867,862	1,206,960	165,307
8822	Rate Information System - Production (Fin)	F0	Financial Basis	28,578	0	0	10,365	14,420	1,978
8824	Rate Information System - Economic Research (Fin)	F0	Financial Basis	16	0	0	6	8	1
8825	Rate Information System - Load Data Analysis (Fin)	F0	Financial Basis	45,487	0	0	16,498	22,953	3,148
8826	Rate Information System - Billing Data Retrieval (Fin)	F0	Financial Basis	83	0	0	30	42	6
8827	Rate Information System - Rate Design (Fin)	F5	Financial Basis-Vers 5	-10,388	-276	0	-3,668	-5,102	-699
883B	SCS Below The Line Costs - Chairman & CEO Soco	S1	Salary Basis-Version 1	1,213,017	29,234	47,672	330,426	408,423	67,444
8831	Materials Management & Volume Procurement-Berkhan	A8	AOATL - Version 8	918,083	23,411	0	327,939	437,742	59,859
8842	Southern Company Fleet Functionalization Activities	M4	Nmbr Of Vehicles-Vers 1	31,374	788	0	12,678	13,805	1,967
885B	SCS Below The Line Costs - Finance	S1	Salary Basis-Version 1	11,978	289	471	3,263	4,033	666
8857	ESP - Investment Charges	GC	Employee Basis Version 48	22,124	542	0	6,632	8,371	1,327
886B	SCS Below The Line Costs - Coo	S1	Salary Basis-Version 1	55,272	1,332	2,172	15,056	18,610	3,073
887B	SCS Below The Line Cost-Strategic Planning	S1	Salary Basis-Version 1	1,162	28	46	317	391	65
8879	Special Project - Do Not Use	A8	AOATL - Version 8	561,837	14,327	0	200,688	267,884	36,632
8880	O&M Target/Special Project	F8	Financial Basis-Vers 8	317,895	7,916	0	105,160	146,327	20,059
8883	Transmission Strategy - Corporate Communications	A8	AOATL - Version 8	26,428	674	0	9,440	12,601	1,723
8884	Transmission Strategy - Information Resources	A8	AOATL - Version 8	156,416	3,989	0	55,872	74,579	10,198
8885	Transmission Strategy - Legal	A8	AOATL - Version 8	52,338	1,335	0	18,695	24,955	3,412
8887	Transmission Strategy - Accounting	A8	AOATL - Version 8	1,863	48	0	666	888	122
8888	Transmission Strategy - Finance	A8	AOATL - Version 8	152,703	3,894	0	54,545	72,809	9,956
8889	Transmission Strategy - Human Resources	A8	AOATL - Version 8	30,520	778	0	10,902	14,552	1,990
8932	System Planning - Transmission Facilities	A8	AOATL - Version 8	2,723,647	69,453	0	972,887	1,298,635	177,582
8933	System Planning - Transmission Operations	A8	AOATL - Version 8	1,040,558	26,534	0	371,687	496,138	67,844
8936	System Planning - Generation Facilities	A8	AOATL - Version 8	1,409,038	35,930	0	503,308	671,829	91,869
8938	Pricem Maintenance Support	A8	AOATL - Version 8	177,552	4,528	0	63,422	84,657	11,576
8941	System Planning - Resource Utilization	A8	AOATL - Version 8	893,956	22,796	0	319,321	426,238	58,286
8942	System Planning - Energy Budgeting	A8	AOATL - Version 8	859,641	21,921	0	307,064	409,877	56,048
8943	System Planning - Client Services	A8	AOATL - Version 8	1,363,464	34,768	0	487,030	650,100	88,898
8944	Resource Utilization - Production Capital Project Analysis	A8	AOATL - Version 8	70,271	1,792	0	25,101	33,505	4,582
8945	Generation Development	A8	AOATL - Version 8	427,829	10,910	0	152,820	203,989	27,895
8947	Generations Market Strategies	A8	AOATL - Version 8	1,520,018	38,760	0	542,951	724,745	99,105
8949	Generating Asset Evaluations	A8	AOATL - Version 8	325,804	8,308	0	116,377	155,343	21,242
8950	Compliance Strategy	A8	AOATL - Version 8	160,552	4,094	0	57,349	76,551	10,468
8951	SEI Market-Billing Credit: Transmission (Newman)	A8	AOATL - Version 8	-3,552	-91	0	-1,269	-1,694	-232
9456	Cooling Tower Fill Fouling Study	AA	AOATL - Version 10	890	0	0	381	509	0

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9502	Farley Project - Onsite	MW	Fossil Hydro Capacity Version 2	17,310	843	0	0	16,467	0
96DC	Job Estimating And Tracking System (Jets)	A8	AOATL - Version 8	533,110	13,594	0	190,427	254,187	34,759
96GI	Southern Electric Geographic Info. Sys (Segis)	C6	Customer Basis	664,295	52,081	0	534,359	0	0
9621	Sands	D7	Domestic Financial Version 7	48,443	1,240	0	16,567	23,039	3,153
9636	Teams(Trans. Estimating And Mgmt System	AA	AOATL - Version 10	261,217	0	0	111,879	149,338	0
9661	Rate And Marketing Projects	C2	Customer Basis-Vers 2	111	0	0	0	93	18
9687	On Line System (Cics)-Customer Accounting (Cust)	C0	Customer Basis	6,025	0	0	2,127	3,007	581
97EA	External Affairs	D4	Domestic Financial Basis V4	2,475,491	52,728	280,473	703,534	978,315	133,924
97GW	Government Research	D4	Domestic Financial Basis V4	309,540	6,593	35,071	87,971	122,330	16,746
97LW	General Counsel	FG	Financial Basis-Vers 16	4,846,775	86,272	441,057	1,142,385	1,589,742	217,620
97PX	Millennium Project-SCS	S1	Salary Basis-Version 1	97,574	2,352	3,835	26,579	32,853	5,425
971A	Southern Company Stockholder Services	MC	Market Based Equity	3,832,135	58,248	0	1,081,045	1,484,952	152,136
9710	Corporate & Legal	MH	No. Of Directors & Officers	48,832	2,583	8,331	10,914	8,619	3,159
9712	General Executive And Advisory	FJ	Financial Basis-Version 19	6,824,330	124,203	634,663	1,646,028	2,289,563	313,919
9715	Investor Relations	FJ	Financial Basis-Version 19	1,163,235	21,171	108,181	280,572	390,265	53,509
9716	Accounting	FG	Financial Basis-Vers 16	2,139,952	38,091	194,736	504,387	701,904	96,084
972B	Capital Management	N2	Market Based Equity-Version 2	52,337	780	1,172	14,434	19,820	2,031
9721	Financial Planning	N2	Market Based Equity-Version 2	500,855	7,463	11,219	138,136	189,674	19,433
9722	Finance	N2	Market Based Equity-Version 2	218,787	3,260	4,901	60,341	82,854	8,489
9730	Corptax Development	D2	Domestic Financial Basis V2	215,463	4,934	0	65,975	91,722	12,562
974A	Southern Company Annual Meeting And Reports	MC	Market Based Equity	1,123,058	17,070	0	316,815	435,185	44,585
9744	Public Relations	D4	Domestic Financial Basis V4	1,361,457	28,999	154,253	386,926	538,048	73,655
9752	Strategic Projects	FJ	Financial Basis-Version 19	44,117	803	4,103	10,641	14,801	2,029
98MS	Marketing Strategies	C3	Customer Basis-Vers 3	3,603,283	119,989	0	1,229,800	1,738,224	336,186
9860	System Aircraft Fixed Costs	MF	System Air Availability C	10,975,414	345,725	1,641,923	2,074,353	1,987,647	432,430
990A	Southern Wholesale Energy Administration	A8	AOATL - Version 8	1,670,977	42,610	0	596,873	796,722	108,948
990B	SWE Sales And Customer Care*	A8	AOATL - Version 8	1,740,261	44,377	0	621,621	829,756	113,465
990C	Power Procurement	A8	AOATL - Version 8	300,653	7,667	0	107,393	143,351	19,603
990D	SWE Merchant Functions	A8	AOATL - Version 8	8,711,999	222,156	0	3,111,926	4,153,882	568,022
990E	SWE Market Analysis	A8	AOATL - Version 8	1,843,505	47,009	0	658,500	878,983	120,196
990G	SWE Contract Administration - Alabama	A8	AOATL - Version 8	1,642,018	41,872	0	586,529	782,914	107,060
990H	SWE Contract Administration - Georgia	A8	AOATL - Version 8	269,782	6,879	0	96,366	128,632	17,590
990J	SWE New Business Development	A8	AOATL - Version 8	8,883	226	0	3,173	4,235	579
9905	Power Coordination Center (AOATL)	A8	AOATL - Version 8	7,136,101	181,970	0	2,549,016	3,402,493	465,274
9907	PMS Network (AOATL)	A0	Annl Oper Area Terr Load	5,136,511	0	0	1,882,531	2,513,295	343,633
9910	Power System Data Processing Center (AOATL)	A0	Annl Oper Area Terr Load	265,684	0	0	97,373	129,999	17,774
9915	Telecommunications - PMS (AOATL)	A0	Annl Oper Area Terr Load	49,636	0	0	18,191	24,287	3,321
9920	System Security (AOATL)	A0	Annl Oper Area Terr Load	1,079,165	0	0	395,514	528,035	72,196
9922	Energy Management Systems (EMS)	A8	AOATL - Version 8	5,279,731	134,633	0	1,885,920	2,517,376	344,239

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
9923	System Control (AOATL)	A8	AOATL - Version 8	624,207	15,917	0	222,967	297,622	40,699
9926	Supervisory Control (AOATL)	A0	Annl Oper Area Terr Load	-40,662	0	0	-14,903	-19,896	-2,720
Total				\$ 279,212,899	\$ 6,905,852	\$ 4,199,765	\$ 86,142,391	\$ 121,196,516	\$ 18,612,206
Percent of Total				100.0%	2.5%	1.5%	30.9%	43.4%	6.7%
Regulated				90.8%					
Nonregulated				9.2%					

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION	MPG	SEGCO	SEI	SNC	SCES	SCOM	SCS
8030	Southern Company Generation Accounting Services	\$ 98,642	\$ 48,167	\$ -	\$ -	\$ -	\$ -	\$ -
8031	SCG - Administrative VP	6,894	3,366	0	0	0	0	0
8040	SCG-Technical Services	31,179	15,225	0	0	0	0	0
8041	SCG-Safety & Compliance	19,153	9,352	0	0	0	0	0
8042	SCG-Maintenance Planning	155,291	75,829	0	0	0	0	0
8043	SCG-Plant Performance	30,902	15,090	0	0	0	0	0
8044	SCG-Training	54,491	26,608	0	0	0	0	0
8095	SEI Market-Billing Credit: Engineering (Adams)	-36,002	-17,580	0	0	0	0	0
8096	SEI Market-Billing Credit: Technical Services (Haubein)	-808	-395	0	0	0	0	0
8098	SEI Market-Billing Credit: Fuel Serv. (Topazi)	-682	-333	0	0	0	0	0
8099	SEI Market-Billing Credit: P&M (Story)	-1,933	-944	0	0	0	0	0
8251	Generating Plant/Transmission System Evaluation	51,510	0	0	0	0	0	0
8268	End-Use Research Projects	137,735	0	0	0	0	0	0
8269	New Source Review Issues Management	627,581	306,611	0	0	0	0	0
8270	Power Delivery Research - Overhead Transmission	48,603	0	0	0	0	0	0
8272	Power Delivery Research - Transmission Substations	39,142	0	0	0	0	0	0
8273	Power Delivery Research - Distribution	52,929	0	0	0	0	0	0
8350	Fuel Services Other Than Mine Operation (FFG)	463,885	274,895	0	0	0	0	0
8356	Air Quality Studies (FFG)	13,420	6,556	0	0	0	0	0
8358	Combustion And Fuel Effects	61,907	30,246	0	0	0	0	0
8362	Research Administration (AOATL)	36,778	0	0	0	0	0	0
8365	Flue Gas Treatment	27,848	13,606	0	0	0	0	0
8375	Environmental Regulations	243,020	0	0	0	0	0	0
8387	Advanced End-Use Technology Research	98,138	0	0	0	0	0	0
8389	Chief Production Officer	318,740	155,642	0	0	0	0	0
8390	Particulate Control Studies	33,100	16,171	0	0	0	0	0
8399	Southern Csouthern Company Generation-EVP Power Generation	59,460	29,035	0	0	0	0	0
8429	Clean Air Act Compliance Strategy	126,235	61,673	0	0	0	0	0
8452	Power Generation Engineering	101,437	0	0	0	0	0	0
8453	Water And Waste Management Programs	33,832	20,048	0	0	0	0	0
8455	Advanced Energy Systems	107,784	52,659	0	0	0	0	0
8456	Thermal And Fluid Sciences	60,218	0	0	0	0	0	0
8457	R&EA Technical And Economic Assessments	3,288	0	0	0	0	0	0
8461	Plant Field Services - System Work	171,488	83,738	0	0	0	0	0
8475	New Generation Development	4,277	0	0	0	0	0	0
8486	Substation Standardization	1,928	0	0	0	0	0	0
8523	Regional Air Quality Issues	102,149	49,906	0	0	0	0	0
8568	Clean Air Compliance Implementation	0	0	0	0	0	0	0
8588	Fossil & Hydro Best Practices	586	286	0	0	0	0	0

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION		MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
86AM	Amps System-Wide Implementation	SCS99-005	-15	0	0	0	0	0	-17
86AP	Amps Maintamps Maintenance/Production Support		180,016	0	0	0	0	0	195,224
86AT	Automated Resources Management System		93,892	0	0	0	0	0	0
86DW	Data Warehouse Infrastructure And Pilot		35,463	0	27,465	88,129	7,922	9,507	99,371
86FA	Fuel Accounting & Asset Control System		29,119	0	0	0	0	0	0
86FH	Fossil/Hydro		815	0	0	0	0	0	0
86IE	E Business Infrastructure		73,096	0	56,611	181,653	16,330	19,596	204,826
86IP	Insight Project		0	0	0	0	0	0	0
86RU	Home Run Project And Subsequent Upgrades		5,485	0	0	11,135	1,179	2,873	26,902
86TC	Trouble Call Management System		72,435	0	0	0	0	0	0
86TP	Stomp (Std. Transmission Oper & Maint. Pgm)		72,302	0	0	0	0	0	0
86WM	WOMS 2000		55,834	0	0	0	0	0	0
8650	Client Server Account Validation		103	0	0	56	0	0	111
8651	Walker Project (Allocation Includes So. Nuclear)		154,338	0	0	83,485	0	0	167,520
8661	Distribution Metering Applications		24,206	0	0	0	0	0	0
8669	Power Delivery Systems (AOATL)		13,681	0	0	0	0	0	0
8675	Telecommunications - EMS / PMS		133,991	0	0	0	0	0	0
8686	Standard Accounts Payable System (Fin)		55,316	0	0	0	0	0	59,989
8691	Employee Information System (Emp)		238	0	0	591	0	0	667
87CD	Comp & Benefits Design		59,080	0	17,319	146,778	13,265	15,844	165,448
87CM	Corporate Compliance		19,087	0	14,224	47,373	4,255	5,106	53,452
87CN	Compensation		73,261	0	21,476	182,010	16,449	19,648	205,161
87CT	Corporate Travel & Meeting Services		2	0	0	4	0	0	0
87DE	New Produce Development & Corporate Init (Allc)		153,317	0	33,965	380,595	34,282	40,948	429,162
87DM	Group 1 Design (Allctd - Scmc Approved)		19,349	0	4,286	48,031	4,327	5,168	54,160
87EN	Environmental Policy		41,302	9,800	198,009	22,401	4,800	6,300	0
87EP	E-Procurement		87,566	20,864	0	46,786	0	0	94,046
87ES	Employee Savings Plan Investment Management Fees		105,342	0	30,880	261,713	23,653	28,252	295,002
87GA	College Operations (Allocated)		52,570	0	11,646	130,500	11,755	14,041	147,153
87GN	Genco - HR		76,998	0	0	0	0	0	224,241
87IIC	Health Care Design & Monitoring		38,989	0	11,429	96,864	8,754	10,457	109,185
87HR	Ships - Human Resources Business Systems Solutions		188,626	0	146,085	468,757	42,140	50,568	528,555
87IM	System Inventory Management		89,379	0	0	0	0	0	0
87IN	CAMO		19,540	0	0	0	0	0	0
87LD	Leadership Development		44,872	0	9,941	111,390	10,033	11,984	125,604
87LR	Lodestar Rate Expert		26,915	0	0	0	0	0	0
87MA	Millennium-Eea @SCS		-9,869	0	0	-24,529	0	0	0
87MF	Millennium-System Software		58	0	43	145	13	16	163
87MI	Electric Market Studies		24,180	0	0	0	0	0	0

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
87MN	Strategic Market Planning	92	0	0	0	0	0	0
87MP	Millennium Business Unit Coordinators	3,838	0	2,860	9,525	856	1,027	10,747
87MX	Millennium Project	32,731	0	24,392	81,238	7,297	8,756	91,662
87NA	National Accounts	124,640	0	0	0	0	0	0
87OE	Organizational Effectiveness Development	19,741	0	4,373	49,006	4,414	5,273	55,260
87PK	Plan Administration	5,556	0	1,629	13,802	1,247	1,490	15,558
87PN	Pensions	33,148	0	9,717	82,353	7,443	8,890	92,828
87PV	Pivotal Contact Mgt	66,573	0	0	0	0	0	0
87RE	HR Regional Operations	8,996	0	1,993	22,331	2,011	2,403	25,180
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	3,010	0	882	7,478	676	807	8,429
87R0	Human Resources - East Region	0	0	0	0	60,614	35,444	475,152
87R1	Human Resources - West Region	0	0	0	425,697	6,158	26,645	74,783
87R2	Human Resources - Coastal Region	244,126	0	0	0	10,422	7,173	51,253
87SA	Service Agreements (Demand)	605	0	0	0	0	0	0
87SS	Staffing Services	147,368	0	32,647	365,827	32,951	39,360	412,509
87SV	Employee Service Center	69,536	0	20,384	172,756	15,613	18,649	194,729
87TE	Testing And Assessment Development	25,012	0	5,541	62,090	5,593	6,680	70,013
87TN	Southern Co. Television Network	0	0	0	0	0	0	108,184
87TS	Customer Technology	42,497	0	0	0	0	0	0
87VP	Vision Progress Survey	15,403	0	3,412	38,237	3,444	4,114	43,116
87WP	Welfare Plan Administration	62,370	0	18,283	154,952	14,004	16,727	174,661
87YX	Millennium-Application Exp - Global	1,883	0	1,403	4,673	420	504	5,273
870A	Auditing Related Activities - Bud	37,737	0	23,278	20,173	4,373	5,713	40,559
870A	Auditing Related Activities - Bud	12,236	0	0	6,626	1,414	1,855	13,274
870B	Audits Of Information System Activities	33,030	0	20,374	17,657	3,828	5,001	35,499
870B	Audits Of Information System Activities	7,695	0	0	4,167	889	1,167	8,348
870C	Audits Of Compliance Activities	21,400	0	15,948	53,114	4,771	5,725	59,929
870C	Audits Of Compliance Activities	6,247	0	0	15,501	1,395	1,677	17,498
870D	Audits Of Bulk Power & SWE Activities	12,284	0	0	0	0	0	0
870F	Audits Of Procurement Activities	3,909	0	0	0	0	0	4,240
870G	Audits Of Transmission Activities	1,719	0	0	0	0	0	0
8701	Audits Of Power Generation Activities	20,261	0	0	0	0	0	0
8702	Audits Of Power Delivery Activities	15,490	0	0	0	0	0	0
8703	Audits Of Customer Care & Marketing Activities	11,827	0	0	0	0	0	0
8704	Audits Of SCS Corporate Activities	22,507	0	0	12,188	2,600	3,412	24,416
8706	Audits Of AFT Activities	7,443	0	35,734	4,037	869	1,141	8,090
8706	Audits Of AFT Activities	6,238	0	0	3,378	721	946	6,768
8707	Audits Of Human Resources Activities	9,241	0	6,887	22,936	2,060	2,472	25,879
8707	Audits Of Human Resources Activities	2,161	0	0	5,362	483	580	6,052

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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
8708	Audits Of Corporate Support Activities	2,338	0	1,442	1,250	271	354	2,513
8708	Audits Of Corporate Support Activities	815	0	0	441	94	124	884
8709	Audits Of Fuel And Transportation Activities	9,534	5,650	0	0	0	0	0
8716	Accounting (Fin)	36,739	0	0	0	0	0	0
872B	Capital Management	38,134	0	0	0	0	0	0
872D	Credit Analysis - Power Marketing	9,622	0	0	0	0	0	0
8721	Financial Planning	133,137	0	0	0	0	0	0
8722	Finance	42,011	0	0	0	0	0	0
8727	Financial Coordination Services (Fin)	9,943	2,359	47,669	5,393	1,156	1,517	0
8728	System Compensation And Benefits	84,924	0	24,895	210,985	19,068	22,776	237,822
8730	Taxes (Fin)	112,440	26,832	69,423	60,266	13,203	17,036	120,745
8732	Treasury (Fin)	16,104	0	77,255	8,736	1,859	2,456	0
8734	Southern Company Human Resources Management	90,384	0	20,023	224,368	20,210	24,140	252,999
8735	Employee Stock Ownership Plan (Emp)	4,493	0	1,317	11,162	1,009	1,205	12,582
8737	Planning, Market Research & Support	8,830	0	0	0	0	0	0
8738	Insurance (Risk Management) (IPG)	45,177	8,568	29,365	14,721	11,761	5,297	47,903
8741	Pension Trusts (Emp)	38,192	0	11,196	94,883	8,575	10,243	106,952
8744	Public Relations (Cust)	38,631	0	28,789	95,881	8,612	10,335	0
8747	Employee Savings Plan (Emp)	29,523	0	8,655	73,349	6,629	7,918	86,122
8748	Marketing Information Management	20,920	0	0	0	0	0	0
8750	Governmental Affairs Washington Office	217,161	20,326	437,531	2,139	8,558	40,116	0
8764	Customer Research	132,047	0	0	0	0	0	0
8765	Load Research	43,819	0	0	0	0	0	0
8766	Forecasting	29,694	0	0	0	0	0	0
8770	Marketing Information & Support	1,036	0	0	0	0	0	0
8786	Soco Volume Procurement	50,069	0	0	0	0	0	0
8798	Customer Satisfaction	26,252	0	0	0	0	0	0
88AB	SCS Below The Line Cost - Cmo	313	17	171	642	140	35	0
88CS	CSS	1,865,425	0	0	0	0	0	0
88DW	Data Warehouse	4,656	0	0	0	0	0	0
88EA	Environmental Advocacy	371,086	219,903	0	0	0	0	0
88EB	SCS Below The Line Cost - Transmission	132	7	72	272	59	15	0
88EE	Environmental Education	149,231	88,434	0	0	0	0	0
88GB	SCS Below The Line Cost - Fossil/Hydro	17,795	966	9,711	36,556	7,973	2,014	0
88GM	General Marketing	155,551	0	0	0	0	0	0
88HB	SCS Below The Line Cost - Comptroller	524	28	286	1,077	235	59	0
88RS	SCS Marketing Reporting System	1,510	0	0	0	0	0	0
88SM	Sports Marketing	56,557	0	0	0	0	0	0
88WC	Soco Web Content Management	33,866	4,356	194,309	0	1,422	5,511	0

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EWO	EWO DESCRIPTION	MPC	SEGO	SEI	SNC	SCES	SCOM	SCS
880B	SCS Below SCS Below The Line Costs - Corporate Council	6,370	346	3,477	13,087	2,854	721	0
881B	SCS Below The Line Costs - External Affairs	69,106	3,750	37,713	141,961	30,964	7,821	0
881P	Pipeline	8,449	0	6,297	20,971	1,884	2,260	23,662
882B	SCS Below SCS Below The Line Costs - Human Resources	8,534	463	4,657	17,531	3,824	966	0
882E	Chief Operating Officer	151,623	36,127	0	81,011	0	0	162,844
8822	Rate Information System - Production (Fin)	1,815	0	0	0	0	0	0
8824	Rate Information System - Economic Research (Fin)	1	0	0	0	0	0	0
8825	Rate Information System - Load Data Analysis (Fin)	2,888	0	0	0	0	0	0
8826	Rate Information System - Billing Data Retrieval (Fin)	5	0	0	0	0	0	0
8827	Rate Information System - Rate Design (Fin)	-642	0	0	0	0	0	0
883B	SCS Below The Line Costs - Chairman & CEO Soco	78,240	4,246	42,698	160,725	35,056	8,855	0
8831	Materials Management & Volume Procurement-Berkhan	69,132	0	0	0	0	0	0
8842	Southern Company Fleet Functionalization Activities	2,137	0	0	0	0	0	0
885B	SCS Below The Line Costs - Finance	773	42	422	1,587	346	87	0
8857	ESP - Investment Charges	1,230	0	360	3,055	276	330	0
886B	SCS Below The Line Costs - Coo	3,565	193	1,946	7,324	1,597	403	0
887B	SCS Below The Line Cost-Strategic Planning	75	4	41	154	34	8	0
8879	Special Project - Do Not Use	42,306	0	0	0	0	0	0
8880	O&M Target/Special Project	18,438	0	0	0	0	0	19,996
8883	Transmission Strategy - Corporate Communications	1,990	0	0	0	0	0	0
8884	Transmission Strategy - Information Resources	11,778	0	0	0	0	0	0
8885	Transmission Strategy - Legal	3,941	0	0	0	0	0	0
8887	Transmission Strategy - Accounting	140	0	0	0	0	0	0
8888	Transmission Strategy - Finance	11,499	0	0	0	0	0	0
8889	Transmission Strategy - Human Resources	2,298	0	0	0	0	0	0
8932	System Planning - Transmission Facilities	205,091	0	0	0	0	0	0
8933	System Planning - Transmission Operations	78,354	0	0	0	0	0	0
8936	System Planning - Generation Facilities	106,101	0	0	0	0	0	0
8938	Pricem Maintenance Support	13,370	0	0	0	0	0	0
8941	System Planning - Resource Utilization	67,315	0	0	0	0	0	0
8942	System Planning - Energy Budgeting	64,731	0	0	0	0	0	0
8943	System Planning - Client Services	102,669	0	0	0	0	0	0
8944	Resource Utilization - Production Capital Project Analysis	5,291	0	0	0	0	0	0
8945	Generation Development	32,215	0	0	0	0	0	0
8947	Generations Market Strategies	114,457	0	0	0	0	0	0
8949	Generating Asset Evaluations	24,533	0	0	0	0	0	0
8950	Compliance Strategy	12,090	0	0	0	0	0	0
8951	SEI Market-Billing Credit: Transmission (Newman)	-267	0	0	0	0	0	0
9456	Cooling Tower Fill Fouling Study	0	0	0	0	0	0	0

Gulf Power Company
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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
9502	Farley Project - Onsite	0	0	0	0	0	0	0
96DC	Job Estimating And Tracking System (Jets)	40,143	0	0	0	0	0	0
96GI	Southern Electric Geographic Info. Sys (Segis)	77,855	0	0	0	0	0	0
9621	Sands	2,892	0	0	1,550	0	0	0
9636	Teams(Trans. Estimating And Mgmt System	0	0	0	0	0	0	0
9661	Rate And Marketing Projects	0	0	0	0	0	0	0
9687	On Line System (Cics)-Customer Accounting (Cust)	310	0	0	0	0	0	0
97EA	External Affairs	122,785	29,211	75,998	65,600	14,358	18,566	0
97GW	Government Research	15,353	3,653	9,503	8,203	1,795	2,322	0
97LW	General Counsel	200,172	47,498	959,661	108,568	23,264	30,535	0
97PX	Millennium Project-SCS	6,294	342	3,435	12,929	2,820	712	0
971A	Southern Company Stockholder Services	149,453	19,161	856,865	0	6,131	24,143	0
9710	Corporate & Legal	3,448	0	6,031	2,871	2,300	576	0
9712	General Executive And Advisory	287,987	68,926	1,381,927	0	33,439	43,676	0
9715	Investor Relations	49,088	11,749	235,555	0	5,700	7,445	0
9716	Accounting	88,380	20,972	423,710	47,935	10,272	13,482	0
972B	Capital Management	1,994	256	11,441	0	84	324	0
9721	Financial Planning	19,083	2,454	109,487	0	801	3,105	0
9722	Finance	8,336	1,072	47,827	0	350	1,356	0
9730	Corptax Development	11,527	0	7,110	6,162	1,336	1,745	12,389
974A	Southern Company Annual Meeting And Reports	43,799	5,615	251,116	0	1,797	7,075	0
9744	Public Relations	67,528	16,065	41,797	36,078	7,897	10,211	0
9752	Strategic Projects	1,862	446	8,934	0	216	282	0
98MS	Marketing Strategies	179,083	0	0	0	0	0	0
9860	System Aircraft Fixed Costs	432,434	0	259,019	778,157	86,706	172,312	2,764,706
990A	Southern Wholesale Energy Administration	125,824	0	0	0	0	0	0
990B	SWE Sales And Customer Care*	131,042	0	0	0	0	0	0
990C	Power Procurement	22,639	0	0	0	0	0	0
990D	SWE Merchant Functions	656,014	0	0	0	0	0	0
990E	SWE Market Analysis	138,816	0	0	0	0	0	0
990G	SWE Contract Administration - Alabama	123,644	0	0	0	0	0	0
990H	SWE Contract Administration - Georgia	20,314	0	0	0	0	0	0
990J	SWE New Business Development	669	0	0	0	0	0	0
9905	Power Coordination Center (AOATL)	537,349	0	0	0	0	0	0
9907	PMS Network (AOATL)	397,052	0	0	0	0	0	0
9910	Power System Data Processing Center (AOATL)	20,537	0	0	0	0	0	0
9915	Telecommunications - PMS (AOATL)	3,837	0	0	0	0	0	0
9920	System Security (AOATL)	83,419	0	0	0	0	0	0
9922	Energy Management Systems (EMS)	397,563	0	0	0	0	0	0

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SCS Allocations
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EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
9923	System Control (AOATL)	47,003	0	0	0	0	0	0
9926	Supervisory Control (AOATL)	-3,143	0	0	0	0	0	0
Total		\$ 16,396,211	\$ 1,956,156	\$ 6,562,249	\$ 6,296,554	\$ 782,659	\$ 964,409	\$ 9,197,933
Percent of Total		5.9%	0.7%	2.4%	2.3%	0.3%	0.3%	3.3%

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
8030	Southern Company Generation Accounting Services	350	Fossil/Hydro Capacity	\$ 2,144,459		\$ 634,759	\$ 1,082,308	\$ 153,757	\$ 146,680
8031	Gem - CFO	350	Fossil/Hydro Capacity	477,864		141,447	241,177	34,262	32,685
8040	SCG-Technical Services	350	Fossil/Hydro Capacity	742,210		219,694	374,593	53,216	50,767
8041	SCG-Safety & Compliance	350	Fossil/Hydro Capacity	594,740		176,043	300,165	42,642	40,680
8042	SCG-Maintenance Planning	350	Fossil/Hydro Capacity	2,108,668		624,165	1,064,244	151,191	144,232
8044	SCG-Training	350	Fossil/Hydro Capacity	551,377		163,207	278,279	39,533	37,714
8251	Generating Plant/Transmission System Evaluation	208	AOATL - Version 8	703,527		250,385	334,949	45,447	55,578
8268	End-Use Research Projects	208	AOATL - Version 8	3,496,460		1,244,390	1,664,664	225,871	276,220
8269	New Source Review Issues Management	351	Fossil Capacity	10,029,512		2,661,832	5,194,284	782,301	745,192
8270	Power Delivery Research - Overhead Transmission	208	AOATL - Version 8	750,000		266,925	357,075	48,450	59,250
8272	Power Delivery Research - Transmission Substations	208	AOATL - Version 8	772,826		275,048	367,942	49,924	61,053
8273	Power Delivery Research - Distribution	208	AOATL - Version 8	963,000		342,731	458,484	62,209	76,077
8350	Fuel Services Other Than Mine Operation (FFG)	303	Fossil Fuel Gener-Vers 3	7,834,732		2,383,325	3,741,084	665,168	589,171
8356	Air Quality Studies (FFG)	351	Fossil Capacity	207,165		54,981	107,290	16,158	15,392
8358	Combustion And Fuel Effects	351	Fossil Capacity	929,093		246,581	481,177	72,469	69,031
8362	Research Administration (AOATL)	208	AOATL - Version 8	590,624		210,203	281,196	38,154	46,659
8365	Flue Gas Treatment	351	Fossil Capacity	942,177		250,053	487,953	73,489	70,003
8375	Environmental Regulations	208	AOATL - Version 8	3,475,130		1,236,798	1,654,509	224,493	274,535
8387	Advanced End-Use Technology Research	208	AOATL - Version 8	1,548,183		550,998	737,089	100,012	122,306
8389	Gem President	350	Fossil/Hydro Capacity	4,273,270		1,264,887	2,156,719	306,393	292,291
8399	Southern Csouthern Company Generation-EVP Power Generation	350	Fossil/Hydro Capacity	864,537		255,902	436,331	61,987	59,134
8429	Clean Air Act Compliance Strategy	351	Fossil Capacity	2,222,638		589,888	1,151,104	173,365	165,142
8452	Power Generation Engineering	208	AOATL - Version 8	1,270,640		452,220	604,951	82,083	100,380
8453	Water And Waste Management Programs	303	Fossil Fuel Gener-Vers 3	522,121		158,829	249,312	44,328	39,263
8455	Advanced Energy Systems	351	Fossil Capacity	1,362,684		361,656	705,734	106,289	101,247
8456	Thermal And Fluid Sciences	208	AOATL - Version 8	901,564		320,866	429,234	58,241	71,223
8457	R&EA Technical And Economic Assessments	208	AOATL - Version 8	50,513		17,977	24,049	3,263	3,990
8461	Plant Field Services - System Work	350	Fossil/Hydro Capacity	2,667,552		789,595	1,346,313	191,263	182,460
8475	New Generation Development	208	AOATL - Version 8	90,000		32,031	42,849	5,814	7,110
8486	Substation Standardization	208	AOATL - Version 8	61,900		22,030	29,470	3,998	4,890
8523	Regional Air Quality Issues	351	Fossil Capacity	1,653,656		438,880	856,428	128,985	122,866
8568	Clean Air Compliance Implementation	210	AOATL - Version 10	676,627		289,393	387,233		
8651	Walker Project (Allocation Includes So. Nuclear)	267	Financial Basis-Vers 7	2,018,630		660,697	848,430	131,211	122,732
8661	Distribution Metering Systems	503	Customer Basis-Vers 3	694,211		235,754	336,067	65,186	34,085
8669	Distribution Systems (AOATL)	200	AOATL	48,632		17,740	23,732	3,219	3,939
8675	Telecommunications - EMS / PMS	200	AOATL	1,869,853		682,122	912,488	123,784	151,458
8686	Standard Accounts Payable System (Fin)	268	Financial Basis-Vers 8	278,746		94,271	121,087	18,731	17,533
8691	Employee Information System (Emp)	412	Employee Basis-Vers 12	3,837		1,041	1,375	205	203
86AP	Amps Maintamps Maintenance/Production Support	268	Financial Basis-Vers 8	2,065,689		698,616	897,335	138,814	129,931

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
86AT	Automated Resources Management System	503	Customer Basis-Vers 3	1,918,827		651,633	928,904	180,177	94,214
86FA	Fuel Accounting & Asset Control System	265	Financial Basis-Vers 5	425,524		155,060	199,187	30,807	28,850
86IE	E Business Infrastructure	416	Employee Basis-Vers 16	4,993,504		1,300,308	1,716,267	256,166	254,169
86TC	Trouble Call Management System	507	Customer Basis	1,354,833			993,092	192,657	100,799
86TP	Transmission Systems	208	AOATL - Version 8	1,169,299		416,153	556,703	75,536	92,374
86WM	WOMS 2000	350	Fossil/Hydro Capacity	776,623		229,880	391,961	55,683	53,121
8701	Audits Of Power Generation Activities	208	AOATL - Version 8	594,363		211,533	282,976	38,395	46,954
8702	Audits Of Power Delivery Activities	208	AOATL - Version 8	160,292		57,047	76,315	10,354	12,663
8703	Audits Of Customer Care & Marketing Activities	503	Customer Basis-Vers 3	157,177		53,377	76,089	14,758	7,717
8704	Audits Of SCS Corporate Activities	284	Financial Basis-Vers 24	657,971		210,682	270,623	41,846	39,149
8706	Audits Of AFT Activities	273	Financial Basis-Vers 13	480,201		154,096	197,890	30,588	28,667
8707	Audits Of Human Resources Activities	416	Employee Basis-Vers 16	112,701		29,347	38,735	5,781	5,736
8708	Audits Of Corporate Support Activities	233	Domestic Fin Basis V2	11,930		3,824	4,909	758	709
8709	Audits Of Fuel And Transportation Activities	303	Fossil Fuel Gener-Vers 3	280,116		85,211	133,755	23,781	21,064
870A	Auditing Related Activities - Bud	233	Domestic Fin Basis V2	347,806		111,506	143,122	22,120	20,694
870B	Audits Of Information System Activities	233	Domestic Fin Basis V2	779,239		249,824	320,656	49,559	46,364
870C	Audits Of Compliance Activities	416	Employee Basis-Vers 16	291,213		75,831	100,089	14,939	14,822
870D	Audits Of Bulk Power & SWE Activities	208	AOATL - Version 8	158,210		56,306	75,323	10,220	12,498
870F	Audits Of Procurement Activities	268	Financial Basis-Vers 8	248,040		83,887	107,748	16,668	15,601
870G	Audits Of Transmission Activities	208	AOATL - Version 8	191,986		68,327	91,404	12,402	15,166
8716	Accounting (Fin)	283	Financial Basis-Vers 23	892,762		324,608	416,919	64,457	60,350
8721	Financial Planning	629	Market-Based Equity V5	2,287,729		852,865	1,131,282	110,039	113,013
8722	Finance	629	Market-Based Equity V5	1,067,112		397,819	527,686	51,328	52,715
8727	Financial Coordination Services (Fin)	285	Financial Basis-Vers 25	374,856	45,882	111,144	142,745	22,079	20,654
8728	System Compensation And Benefits	416	Employee Basis-Vers 16	2,022,134		526,563	695,007	103,735	102,926
872B	Capital Management	627	Market-Based Equity V3	552,379		209,241	277,515	27,011	27,729
872D	Credit Analysis - Power Marketing	208	AOATL - Version 8	113,192		40,285	53,890	7,312	8,942
8730	Taxes (Fin)	240	Domestic Fin Basis	1,627,678		513,695	659,372	101,892	95,381
8732	Treasury (Fin)	282	Financial Basis-Vers 22	222,091		76,310	98,008	15,168	14,191
8734	Southern Company Human Resources Management	416	Employee Basis-Vers 16	1,605,359		418,035	551,761	82,354	81,712
8735	Employee Stock Ownership Plan (Emp)	416	Employee Basis-Vers 16	88,370		23,011	30,372	4,533	4,498
8737	Planning, Market Research & Support	503	Customer Basis-Vers 3	162,051		55,032	78,448	15,216	7,956
8738	Insurance (Risk Management) (IPG)	281	Insurance Premium Basis	947,313		289,972	356,284	64,227	81,468
8741	Pension Trusts (Emp)	416	Employee Basis-Vers 16	769,778		200,450	264,572	39,489	39,181
8744	Public Relations (Cust)	416	Employee Basis-Vers 16	622,474		162,092	213,944	31,932	31,683
8747	Employee Savings Plan (Emp)	416	Employee Basis-Vers 16	667,867		173,912	229,545	34,261	33,994
8748	Marketing Information Management	208	AOATL - Version 8	1,310,333		466,347	623,849	84,647	103,516
8750	Governmental Affairs Washington Office	607	Sou Elec Sys Basis-Ver 7	6,401,189	605,552	2,385,723	2,589,921	306,616	272,050
8764	Customer Research	503	Customer Basis-Vers 3	665,229		225,911	322,037	62,465	32,662

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
8765	Load Research	503	Customer Basis-Vers 3	712,326		241,905	344,837	66,887	34,975
8766	Forecasting	208	AOATL - Version 8	142,107		50,575	67,657	9,180	11,226
8770	Marketing Information & Support	260	Financial Basis	225		84	108	16	15
8786	Soco Volume Procurement	208	AOATL - Version 8	711,321		253,159	338,659	45,951	56,194
8798	Customer Satisfaction	503	Customer Basis-Vers 3	440,551		149,611	213,270	41,367	21,631
87CD	Comp & Benefits Design	416	Employee Basis-Vers 16	1,337,743		348,348	459,782	68,626	68,091
87CM	Corporate Compliance	416	Employee Basis-Vers 16	370,961		96,598	127,499	19,030	18,881
87CN	Compensation	416	Employee Basis-Vers 16	1,206,931		314,284	414,822	61,915	61,432
87CU	Customized Solutions	416	Employee Basis-Vers 16	751,674		195,735	258,350	38,560	38,260
87DE	Employee Learning	416	Employee Basis-Vers 16	1,554,271		404,732	534,202	79,734	79,112
87DM	Group I Design (Allctd - Scmc Approved)	416	Employee Basis-Vers 16	1,541,359		401,369	529,765	79,071	78,455
87EN	Environmental Policy	276	Financial Basis-Vers 16	975,226	119,562	289,739	372,146	57,538	53,832
87EP	E-Procurement	242	Domestic Fin Basis V5	1,819,676		586,663	753,163	116,277	108,998
87ES	Employee Savings Plan Investment Management Fees	416	Employee Basis-Vers 16	2,630,000		684,852	903,931	134,919	133,867
87GA	College Operations (Allocated)	416	Employee Basis-Vers 16	18,688		4,866	6,423	958	951
87GN	Genco - HR	447	Employee Basis-Vers 47	934,814		231,553	355,603	52,069	71,700
87HC	Health Care Design & Monitoring	416	Employee Basis-Vers 16	711,830		185,360	244,655	36,516	36,232
87HR	Ships - Human Resources Business Systems Solutions	416	Employee Basis-Vers 16	4,596,132		1,196,832	1,579,690	235,781	233,943
87IM	System Inventory Management	265	Financial Basis-Vers 5	80,280		29,254	37,579	5,812	5,442
87IN	CAMO	503	Customer Basis-Vers 3	615,135		208,899	297,786	57,761	30,203
87LD	Leadership Development	416	Employee Basis-Vers 16	608,955		158,571	209,297	31,239	30,995
87LR	Lodestar Rate Expert	505	Customer Basis-Vers 5	227,251		85,173	121,420		12,317
87MI	Electric Market Studies	503	Customer Basis-Vers 3	856,095		290,729	414,435	80,387	42,034
87MN	Marketing Services	503	Customer Basis-Vers 3	1,300,260		441,568	629,455	122,094	63,842
87NA	National Accounts	265	Financial Basis-Vers 5	1,762,610		642,295	825,077	127,612	119,504
87PK	Plan Administration	416	Employee Basis-Vers 16	102,161		26,602	35,112	5,240	5,199
87PN	Pensions	416	Employee Basis-Vers 16	898,327		233,924	308,754	46,084	45,724
87PV	Pivotal Contact Mgt	208	AOATL - Version 8	916,525		326,191	436,357	59,207	72,405
87R0	Human Resources - East Region	417	Employee Basis-Vers 17	4,157,242			3,315,400		
87R1	Human Resources - West Region	418	Employee Basis-Vers 18	988,534		567,813			
87R2	Human Resources - Coastal Region	419	Employee Basis-Vers 19	654,278				313,268	271,001
87RE	HR Regional Operations	416	Employee Basis-Vers 16	285,401		74,318	98,092	14,641	14,526
87RK	ESP Record Keeping Fees	416	Employee Basis-Vers 16	120,000		31,248	41,244	6,156	6,108
87SE	Performance Sharing Plan	416	Employee Basis-Vers 16	2,018		525	693	103	102
87SS	Staffing Services	416	Employee Basis-Vers 16	2,310,880		601,753	794,249	118,548	117,623
87SV	Employee Service Center	416	Employee Basis-Vers 16	4,378,590		1,140,184	1,504,921	224,621	222,870
87TE	Testing And Assessment Development	416	Employee Basis-Vers 16	775,305		201,889	266,472	39,773	39,463
87TS	Customer Technology	503	Customer Basis-Vers 3	924		313	447	86	45
87VP	Vision Progress Survey	416	Employee Basis-Vers 16	52,925		13,781	18,190	2,715	2,693

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
87WP	Welfare Plan Administration	416	Employee Basis-Vers 16	1,549,204		403,412	532,461	79,474	78,854
87WW	Energy Direct-Development	626	Market-Based Equity V2						
880B	SCS Below The Line Costs - Corporate Counsel	721	Salary Basis-Version 1	82,300	2,691	23,941	30,146	4,863	5,621
8818	New Product Development	503	Customer Basis-Vers 3	1,206,358		409,679	583,997	113,277	59,232
881B	SCS Below The Line Costs - External Affairs	721	Salary Basis-Version 1	136,100	4,450	39,591	49,853	8,043	9,295
881P	Pipeline	416	Employee Basis-Vers 16	232,004		60,413	79,739	11,901	11,809
882B	SCS Below SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	87,640	2,865	25,494	32,102	5,179	5,985
882E	Chief Operating Officer	245	Domestic Fin Basis	3,665,059		1,179,049	1,513,669	233,830	218,804
8831	Materials Management & Volume Procurement-Berkhan	208	AOATL - Version 8	748,935		266,545	356,567	48,381	59,165
883B	SCS Below The Line Costs - Chairman & CEO Soco	721	Salary Basis-Version 1	107,000	3,498	31,126	39,194	6,323	7,308
8842	Southern Company Fleet Functionalization Activities	291	Nmbr Of Vehicles-Vers 1	27,056		10,210	12,908	1,466	1,807
8857	Esp - Investment Charges	416	Employee Basis-Vers 16	57,166		14,886	19,647	2,932	2,909
885B	SCS Below The Line Costs - Finance	721	Salary Basis-Version 1	4,000	130	1,163	1,465	236	273
886B	SCS Below The Line Costs - Coo	721	Salary Basis-Version 1	158,000	5,166	45,962	57,875	9,337	10,791
8880	O&M Target/Special Project	268	Financial Basis-Vers 8	697,331		235,837	302,920	46,860	43,862
8884	Transmission Strategy - Information Resources	208	AOATL - Version 8	325,767		115,940	155,097	21,044	25,735
8889	Transmission Strategy - Human Resources	208	AOATL - Version 8	16,421		5,844	7,818	1,060	1,297
888B	Below The Line Corporate (Budget Use Only)	721	Salary Basis-Version 1	283,344	9,265	82,424	103,788	16,745	19,352
88CS	CSS	503	Customer Basis-Vers 3	34,758,939		11,804,135	16,826,802	3,263,864	1,706,663
88DW	Data Warehouse	503	Customer Basis-Vers 3	383,344		130,183	185,576	35,996	18,822
88ED	Energy Direct	626	Market-Based Equity V2	176,494	9,866	61,808	81,963	7,977	8,189
88EE	Energy Advocacy	350	Fossil/Hydro Capacity	7,156,000		2,118,176	3,611,633	513,085	489,470
88GB	SCS Below The Line Cost - Fossil/Hydro	721	Salary Basis-Version 1	523,481	17,117	152,280	191,751	30,937	35,753
88GM	General Marketing	503	Customer Basis-Vers 3	873,450		296,623	422,837	82,016	42,886
88HB	SCS Below The Line Cost - Comptroller	721	Salary Basis-Version 1	7,400	241	2,152	2,710	437	505
88IC	Online Customer Care	626	Market-Based Equity V2	1,100,000	61,490	385,220	510,840	49,720	51,040
88IG	Internet General	626	Market-Based Equity V2	239,070	13,364	83,722	111,024	10,805	11,092
88IM	Internet Billing	626	Market-Based Equity V2	1,197,582	66,944	419,393	556,157	54,130	55,567
88IP	Internet Project	626	Market-Based Equity V2	1,308,360	73,137	458,187	607,602	59,137	60,707
88MG	Marketing Systems	503	Customer Basis-Vers 3	148,083		50,288	71,686	13,905	7,270
88RS	SCS Marketing Reporting System	503	Customer Basis-Vers 3	28,800		9,780	13,942	2,704	1,414
88SM	Sports Marketing	503	Customer Basis-Vers 3	574,313		195,036	278,024	53,927	28,198
88WE	Web Intelligence	626	Market-Based Equity V2	407,100	22,756	142,566	189,057	18,400	18,889
8932	System Planning - Transmission Facilities	208	AOATL - Version 8	2,849,415		1,014,106	1,356,606	184,072	225,103
8933	System Planning - Transmission Operations	208	AOATL - Version 8	886,377		315,461	422,004	57,259	70,023
8936	System Planning - Generation Facilities	208	AOATL - Version 8	1,362,851		485,038	648,853	88,040	107,665
8938	Pricem Maintenance Support	208	AOATL - Version 8	167,838		59,733	79,907	10,842	13,259
8941	System Planning - Resource Utilization	208	AOATL - Version 8	1,392,929		495,743	663,173	89,983	110,041
8942	System Planning - Energy Budgeting	208	AOATL - Version 8	812,868		289,299	387,006	52,511	64,216

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
8943	System Planning - Client Services	208	AOATL - Version 8	1,614,322		574,537	768,578	104,285	127,531
8945	Generation Development	208	AOATL - Version 8	225,942		80,412	107,571	14,595	17,849
8947	Generations Market Strategies	208	AOATL - Version 8	901,197		320,736	429,059	58,217	71,194
8949	Generating Asset Evaluations	208	AOATL - Version 8	761,531		271,028	362,564	49,194	60,160
8950	Compliance Strategy	208	AOATL - Version 8	135,986		48,397	64,742	8,784	10,742
9621	Sands	241	Domestic Fin Basis V7	40,441		14,235	18,271	2,822	2,640
9636	Teams(Trans. Estimating And Mgmt System	210	AOATL - Version 10	387,124		165,572	221,551		
96DC	Job Estimating And Tracking System (Jets)	208	AOATL - Version 8	389,873		138,755	185,618	25,185	30,799
96GI	Southern Electric Geographic Info. Sys (Segis)	506	Customer Basis	682,909		549,536			79,490
9710	Corporate & Legal	799	No. Of Directors & Officers	61,227	11,094	16,849	10,684	4,518	5,755
9712	General Executive And Advisory	286	Financial Basis-Vers 26	9,888,762	1,246,972	3,021,016	3,880,350	600,247	561,681
9715	Investor Relations	279	Financial Basis-Vers 19	1,473,061	186,047	450,903	579,207	89,562	83,817
9716	Accounting	285	Financial Basis-Vers 25	1,408,131	172,355	417,510	536,216	82,938	77,588
971A	Southern Company Stockholder Services	625	Market-Based Equity V1	3,957,737		1,467,924	1,946,810	189,575	194,324
9721	Financial Planning	628	Market-Based Equity V4	640,803	37,615	220,243	292,142	28,387	29,156
9722	Finance	628	Market-Based Equity V4	53,774	3,156	18,482	24,515	2,382	2,446
972B	Capital Management	626	Market-Based Equity V2	186,831	10,443	65,428	86,764	8,444	8,668
9730	Corptax Development	233	Domestic Fin Basis V2	307,887		98,708	126,695	19,581	18,319
9744	Public Relations	236	Domestic Fin Basis V4	1,491,383	186,273	442,344	567,769	87,693	82,026
974A	Southern Company Annual Meeting And Reports	625	Market-Based Equity V1	958,972		355,682	471,718	45,934	47,085
97EA	External Affairs	236	Domestic Fin Basis V4	67,517	8,432	20,025	25,703	3,970	3,713
97GW	Government Research	236	Domestic Fin Basis V4	466,663	58,286	138,412	177,658	27,439	25,666
97LW	General Counsel	285	Financial Basis-Vers 25	3,913,293	478,987	1,160,291	1,490,181	230,492	215,622
982B	SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	1,900	62	552	695	112	129
9860	System Aircraft Fixed Costs	702	System Air Availability	7,825,338	843,571	1,324,046	1,324,046	601,768	601,768
98MS	Marketing Strategies	503	Customer Basis-Vers 3	1,193,372		405,269	577,711	112,057	58,594
9905	Power Coordination Center (AOATL)	208	AOATL - Version 8	9,530,584		3,391,934	4,537,511	615,675	752,916
990A	Southern Wholesale Energy Administration	208	AOATL - Version 8	2,340,906		833,128	1,114,505	151,222	184,931
990B	SWE Sales And Customer Care*	208	AOATL - Version 8	2,323,541		826,948	1,106,237	150,100	183,559
990C	Power Procurement	208	AOATL - Version 8	308,321		109,731	146,791	19,917	24,357
990D	SWE Merchant Functions	208	AOATL - Version 8	10,119,757		3,601,621	4,818,016	653,736	799,460
990E	SWE Market Analysis	208	AOATL - Version 8	2,648,474		942,591	1,260,938	171,091	209,229
990G	SWE Contract Administration - Alabama	208	AOATL - Version 8	3,371,491		1,199,913	1,605,166	217,798	266,347
990H	SWE Contract Administration - Georgia	208	AOATL - Version 8	439,135		156,288	209,072	28,368	34,691
9911	System Engineering And Administration	208	AOATL - Version 8	4,764,822		1,695,800	2,268,531	307,807	376,420
9912	Energy Management System Operations	208	AOATL - Version 8	830,578		295,602	395,438	53,655	65,615
9913	EMS Power System Applications	208	AOATL - Version 8	2,330,250		829,335	1,109,432	150,534	184,089
9914	Database Services	208	AOATL - Version 8	1,670,129		594,398	795,148	107,890	131,940
9915	Telecommunications - PMS (AOATL)	208	AOATL - Version 8	-17,241		-6,136	-8,208	-1,113	-1,362

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO					
				TOTAL	SOUTHERN	APC	GPC	GULF	MPC
9922	Energy Management Systems (EMS)	208	AOATL - Version 8	4,138,237		1,472,798	1,970,214	267,330	326,920
	Total			\$291,091,668	\$4,307,269	\$91,337,390	\$130,301,158	\$19,820,492	\$18,473,690
	Percent of Total			100.0%	1.5%	31.4%	44.8%	6.8%	6.3%
			Regulated		93.3%				
			Nonregulated		6.7%				

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
8030	Southern Company Generation Accounting Services	\$ 55,327	\$ 71,624					
8031	Gem - CFO	12,328	15,960					
8040	SCG-Technical Services	19,149	24,789					
8041	SCG-Safety & Compliance	15,344	19,864					
8042	SCG-Maintenance Planning	54,403	70,429					
8044	SCG-Training	14,225	18,415					
8251	Generating Plant/Transmission System Evaluation	17,166						
8268	End-Use Research Projects	85,313						
8269	New Source Review Issues Management	281,829	364,071					
8270	Power Delivery Research - Overhead Transmission	18,300						
8272	Power Delivery Research - Transmission Substations	18,856						
8273	Power Delivery Research - Distribution	23,497						
8350	Fuel Services Other Than Mine Operation (FFG)	116,737	339,243					
8356	Air Quality Studies (FFG)	5,821	7,520					
8358	Combustion And Fuel Effects	26,107	33,726					
8362	Research Administration (AOATL)	14,411						
8365	Flue Gas Treatment	26,475	34,201					
8375	Environmental Regulations	84,793						
8387	Advanced End-Use Technology Research	37,775						
8389	Gem President	110,250	142,727					
8399	Southern Csouthern Company Generation-EVP Power Generation	22,305	28,875					
8429	Clean Air Act Compliance Strategy	62,456	80,681					
8452	Power Generation Engineering	31,003						
8453	Water And Waste Management Programs	7,779	22,607					
8455	Advanced Energy Systems	38,291	49,465					
8456	Thermal And Fluid Sciences	21,998						
8457	R&EA Technical And Economic Assessments	1,232						
8461	Plant Field Services - System Work	68,822	89,096					
8475	New Generation Development	2,196						
8486	Substation Standardization	1,510						
8523	Regional Air Quality Issues	46,467	60,027					
8568	Clean Air Compliance Implementation							
8651	Walker Project (Allocation Includes So. Nuclear)	49,456		65,605				140,496
8661	Distribution Metering Systems	23,117						
8669	Distribution Systems (AOATL)							
8675	Telecommunications - EMS / PMS							
8686	Standard Accounts Payable System (Fin)	7,080						20,041
8691	Employee Information System (Emp)			463				547
86AP	Amps Maintamps Maintenance/Production Support	52,468						148,523

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
86AT	Automated Resources Management System	63,896						
86FA	Fuel Accounting & Asset Control System	11,616						
86IE	E Business Infrastructure	102,366		577,748	18,475	84,390		683,610
86TC	Trouble Call Management System	68,283						
86TP	Transmission Systems	28,530						
86WM	WOMS 2000	20,036	25,939					
8701	Audits Of Power Generation Activities	14,502						
8702	Audits Of Power Delivery Activities	3,911						
8703	Audits Of Customer Care & Marketing Activities	5,234						
8704	Audits Of SCS Corporate Activities	15,791		20,923	4,737	8,027	1,381	44,807
8706	Audits Of AFT Activities	11,572		15,318	3,457	5,858		32,749
8707	Audits Of Human Resources Activities	2,310		13,039	416	1,904		15,428
8708	Audits Of Corporate Support Activities	287		378	84	145	25	806
8709	Audits Of Fuel And Transportation Activities	4,173	12,129					
870A	Auditing Related Activities - Bud	8,382		11,025	2,469	4,243	730	23,511
870B	Audits Of Information System Activities	18,779		24,701	5,532	9,506	1,636	52,676
870C	Audits Of Compliance Activities	5,969		33,693	1,077	4,921		39,867
870D	Audits Of Bulk Power & SWE Activities	3,860						
870F	Audits Of Procurement Activities	6,300						17,834
870G	Audits Of Transmission Activities	4,684						
8716	Accounting (Fin)	24,283					2,142	
8721	Financial Planning	44,381					36,146	
8722	Finance	20,701					16,860	
8727	Financial Coordination Services (Fin)	8,321	5,510	11,058	2,511	4,235	712	
8728	System Compensation And Benefits	41,453		233,960	7,481	34,174		276,830
872B	Capital Management	10,881						
872D	Credit Analysis - Power Marketing	2,761						
8730	Taxes (Fin)	38,575	25,391	50,620	11,393	19,532	3,418	108,403
8732	Treasury (Fin)	5,729		7,573	1,710	2,887	510	
8734	Southern Company Human Resources Management	32,909		185,740	5,939	27,130		219,773
8735	Employee Stock Ownership Plan (Emp)	1,811		10,224	326	1,493		12,097
8737	Planning, Market Research & Support	5,396						
8738	Insurance (Risk Management) (IPG)	31,640	9,473	23,019	14,683	10,325		66,217
8741	Pension Trusts (Emp)	15,780		89,063	2,848	13,009		105,382
8744	Public Relations (Cust)	12,760		72,020	2,303	10,519		85,216
8747	Employee Savings Plan (Emp)	13,691		77,272	2,471	11,286		91,430
8748	Marketing Information Management	31,972						
8750	Governmental Affairs Washington Office	126,103	42,247	1,280	15,362	56,330		
8764	Customer Research	22,152						

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
8765	Load Research	23,720						
8766	Forecasting	3,467						
8770	Marketing Information & Support							
8786	Soco Volume Procurement	17,356						
8798	Customer Satisfaction	14,670						
87CD	Comp & Benefits Design	27,423		154,776	4,949	22,607		183,137
87CM	Corporate Compliance	7,604		42,920	1,372	6,269		50,784
87CN	Compensation	24,742		139,641	4,465	20,397		165,228
87CU	Customized Solutions	15,409		86,968	2,781	12,703		102,904
87DE	Employee Learning	31,862		179,829	5,750	26,267		212,779
87DM	Group 1 Design (Allctd - Scmc Approved)	31,597		178,335	5,703	26,048		211,012
87EN	Environmental Policy	21,747	14,335	28,769	6,534	11,020		
87EP	E-Procurement	44,036	28,932	57,865				123,737
87ES	Employee Savings Plan Investment Management Fees	53,915		304,291	9,731	44,447		360,047
87GA	College Operations (Allocated)	383		2,162	69	315		2,558
87GN	Genco - IIR	25,613						198,274
87HC	Health Care Design & Monitoring	14,592		82,358	2,633	12,029		97,449
87HR	Ships - Human Resources Business Systems Solutions	94,220		531,772	17,005	77,674		629,210
87IM	System Inventory Management	2,191						
87IN	CAMO	20,483						
87LD	Leadership Development	12,483		70,456	2,253	10,291		83,365
87LR	Lodestar Rate Expert	8,340						
87MI	Electric Market Studies	28,507						
87MN	Marketing Services	43,298						
87NA	National Accounts	48,119						
87PK	Plan Administration	2,094		11,820	378	1,726		13,985
87PN	Pensions	18,415		103,936	3,323	15,181		122,981
87PV	Pivotal Contact Mgt	22,363						
87R0	Human Resources - East Region				47,392	80,234		714,214
87R1	Human Resources - West Region			322,360		25,998		72,360
87R2	Human Resources - Coastal Region					11,515		58,492
87RE	HR Regional Operations	5,850		33,020	1,056	4,823		39,071
87RK	ESP Record Keeping Fees	2,460		13,884	444	2,028		16,428
87SE	Performance Sharing Plan	41		233	7	34		276
87SS	Staffing Services	47,373		267,368	8,550	39,053		316,359
87SV	Employee Service Center	89,761		506,602	16,200	73,998		599,428
87TE	Testing And Assessment Development	15,893		89,702	2,868	13,102		106,139
87TS	Customer Technology	30						
87VP	Vision Progress Survey	1,084		6,123	195	894		7,245

Gulf Power Company

SCS Allocations

2001

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
87WP	Welfare Plan Administration	31,758		179,242	5,732	26,181		212,086
87WW	Energy Direct-Development							
880B	SCS Below The Line Costs - Corporate Counsel	2,016	485	10,855	1,168	510		
8818	New Product Development	40,171						
881B	SCS Below The Line Costs - External Affairs	3,334	802	17,951	1,932	843		
881P	Pipeline	4,756		26,842	858	3,920		31,761
882B	SCS Below SCS Below The Line Costs - Human Resources	2,147	517	11,559	1,244	543		
882E	Chief Operating Officer	88,327	58,274	116,548			8,063	248,491
8831	Materials Management & Volume Procurement-Berkhan	18,274						
883B	SCS Below The Line Costs - Chairman & CEO Soco	2,621	631	14,113	1,519	663		
8842	Southern Company Fleet Functionalization Activities	662						
8857	Esp - Investment Charges	1,171		6,614	211	966		7,826
885B	SCS Below The Line Costs - Finance	98	23	527	56	24		
886B	SCS Below The Line Costs - Coo	3,871	932	20,840	2,243	979		
8880	O&M Target/Special Project	17,712						50,138
8884	Transmission Strategy - Information Resources	7,948						
8889	Transmission Strategy - Human Resources	400						
888B	Below The Line Corporate (Budget Use Only)	6,941	1,671	37,373	4,023	1,756		
88CS	CSS	1,157,472						
88DW	Data Warehouse	12,765						
88ED	Energy Direct	3,212	811		564	2,100		
88EE	Energy Advocacy	184,624	239,010					
88GB	SCS Below The Line Cost - Fossil/Hydro	12,825	3,088	69,047	7,433	3,245		
88GM	General Marketing	29,085						
88HB	SCS Below The Line Cost - Comptroller	181	43	976	105	45		
88IC	Online Customer Care	20,020	5,060		3,520	13,090		
88IG	Internet General	4,351	1,099		765	2,844		
88IM	Internet Billing	21,796	5,508		3,832	14,251		
88IP	Internet Project	23,812	6,018		4,186	15,569		
88MG	Marketing Systems	4,931						
88RS	SCS Marketing Reporting System	959						
88SM	Sports Marketing	19,124						
88WE	Web Intelligence	7,409	1,872		1,302	4,844		
8932	System Planning - Transmission Facilities	69,525						
8933	System Planning - Transmission Operations	21,627						
8936	System Planning - Generation Facilities	33,253						
8938	Pricem Maintenance Support	4,095						
8941	System Planning - Resource Utilization	33,987						
8942	System Planning - Energy Budgeting	19,833						

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
8943	System Planning - Client Services	39,389						
8945	Generation Development	5,512						
8947	Generations Market Strategies	21,989						
8949	Generating Asset Evaluations	18,581						
8950	Compliance Strategy	3,318						
9621	Sands	1,067		1,403				
9636	Teams(Trans. Estimating And Mgmt System							
96DC	Job Estimating And Tracking System (Jets)	9,512						
96GI	Southern Electric Geographic Info. Sys (Segis)	53,881						
9710	Corporate & Legal	4,108		3,698	2,877	1,640		
9712	General Executive And Advisory	226,452	150,309		67,243	114,709	19,777	
9715	Investor Relations	33,880	22,390		10,164	17,087		
9716	Accounting	31,260	20,699	41,539	9,434	15,911	2,675	
971A	Southern Company Stockholder Services	76,384	19,392		13,456	49,867		
9721	Financial Planning	11,470	2,947		1,986	7,497	9,355	
9722	Finance	962	247		166	629	785	
972B	Capital Management	3,400	859		597	2,223		
9730	Corptax Development	7,420		9,760	2,186	3,756	646	20,813
9744	Public Relations	33,257	21,774	43,697	9,843	16,703		
974A	Southern Company Annual Meeting And Reports	18,508	4,698		3,260	12,083		
97EA	External Affairs	1,505	985	1,978	445	756		
97GW	Government Research	10,406	6,813	13,673	3,079	5,226		
97LW	General Counsel	86,875	57,525	115,442	26,219	44,220	7,435	
982B	SCS Below The Line Costs - Human Resources	46	11	250	26	11		
9860	System Aircraft Fixed Costs	481,258		963,299		120,509		1,565,067
98MS	Marketing Strategies	39,739						
9905	Power Coordination Center (AOATL)	232,546						
990A	Southern Wholesale Energy Administration	57,118						
990B	SWE Sales And Customer Care*	56,694						
990C	Power Procurement	7,523						
990D	SWE Merchant Functions	246,922						
990E	SWE Market Analysis	64,622						
990G	SWE Contract Administration - Alabama	82,264						
990H	SWE Contract Administration - Georgia	10,714						
9911	System Engineering And Administration	116,261						
9912	Energy Management System Operations	20,266						
9913	EMS Power System Applications	56,858						
9914	Database Services	40,751						
9915	Telecommunications - PMS (AOATL)	-420						

Gulf Power Company
SCS Allocations
2001

EWO	EWO DESCRIPTION	SAV	SESCO	SNC	SDIG	LINC	SFIN	SCS
9922	Energy Management Systems (EMS)	100,973						
	Total	\$ 7,417,571	\$ 2,271,769	\$ 6,447,138	\$438,606	\$ 1,353,767	\$ 112,296	\$ 8,809,887
	Percent of Total	2.5%	0.8%	2.2%	0.2%	0.5%	0.0%	3.0%

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO TOTAL SOUTHER	APC	GPC	GULF	MPC
8030	Southern Company Generation Accounting Services	350	Fossil/Hydro Capacity	\$ 2,226,475	\$ 659,036	\$ 1,123,702	\$ 159,638	\$ 152,290
8031	Gem - CFO	350	Fossil/Hydro Capacity	506,878	150,035	255,821	36,343	34,670
8040	SCG-Technical Services	350	Fossil/Hydro Capacity	783,273	231,848	395,318	56,160	53,575
8041	SCG-Safety & Compliance	350	Fossil/Hydro Capacity	616,596	182,512	311,196	44,209	42,175
8042	SCG-Maintenance Planning	350	Fossil/Hydro Capacity	2,195,149	649,764	1,107,891	157,392	150,148
8044	SCG-Training	350	Fossil/Hydro Capacity	561,226	166,123	283,251	40,239	38,387
8251	Generating Plant/Transmission System Evaluation	208	AOATL - Version 8	699,329	248,891	332,950	45,176	55,246
8268	End-Use Research Projects	208	AOATL - Version 8	3,497,960	1,244,924	1,665,378	225,968	276,338
8269	New Source Review Issues Management	351	Fossil Capacity	10,033,860	2,662,986	5,196,536	782,641	745,515
8270	Power Delivery Research - Overhead Transmission	208	AOATL - Version 8	750,000	266,925	357,075	48,450	59,250
8272	Power Delivery Research - Transmission Substations	208	AOATL - Version 8	772,910	275,078	367,982	49,930	61,059
8273	Power Delivery Research - Distribution	208	AOATL - Version 8	963,000	342,731	458,484	62,209	76,077
8350	Fuel Services Other Than Mine Operation (FFG)	303	Fossil Fuel Gener-Vers 3	8,022,830	2,440,544	3,830,900	681,137	603,316
8356	Air Quality Studies (FFG)	351	Fossil Capacity	214,798	57,007	111,244	16,754	15,959
8358	Combustion And Fuel Effects	351	Fossil Capacity	954,864	253,420	494,524	74,479	70,946
8362	Research Administration (AOATL)	208	AOATL - Version 8	626,234	222,876	298,150	40,454	49,472
8365	Flue Gas Treatment	351	Fossil Capacity	973,427	258,347	504,137	75,927	72,325
8375	Environmental Regulations	208	AOATL - Version 8	3,673,271	1,307,317	1,748,844	237,293	290,188
8387	Advanced End-Use Technology Research	208	AOATL - Version 8	1,623,443	577,783	772,921	104,874	128,251
8389	Gem President	350	Fossil/Hydro Capacity	4,422,950	1,309,193	2,232,263	317,125	302,529
8399	Southern Csouthern Company Generation-EVP Power Generation	350	Fossil/Hydro Capacity	920,836	272,567	464,746	66,023	62,985
8429	Clean Air Act Compliance Strategy	351	Fossil Capacity	2,099,120	557,106	1,087,134	163,731	155,964
8452	Power Generation Engineering	208	AOATL - Version 8	1,262,942	449,480	601,286	81,585	99,772
8453	Water And Waste Management Programs	303	Fossil Fuel Gener-Vers 3	519,485	158,027	248,054	44,104	39,065
8455	Advanced Energy Systems	351	Fossil Capacity	1,346,667	357,405	697,438	105,039	100,057
8456	Thermal And Fluid Sciences	208	AOATL - Version 8	929,845	330,932	442,699	60,067	73,457
8457	R&EA Technical And Economic Assessments	208	AOATL - Version 8	52,438	18,662	24,966	3,387	4,142
8461	Plant Field Services - System Work	350	Fossil/Hydro Capacity	2,758,538	816,527	1,392,234	197,786	188,683
8475	New Generation Development	208	AOATL - Version 8	89,477	31,845	42,600	5,780	7,068
8486	Substation Standardization	208	AOATL - Version 8	61,469	21,877	29,265	3,970	4,856
8523	Regional Air Quality Issues	351	Fossil Capacity	2,113,667	560,967	1,094,668	164,866	157,045
8568	Clean Air Compliance Implementation	210	AOATL - Version 10	690,981	295,532	395,448		
8651	Walker Project (Allocation Includes So. Nuclear)	267	Financial Basis-Vers 7	2,064,528	675,719	867,721	134,194	125,523
8661	Distribution Metering Systems	503	Customer Basis-Vers 3	717,962	243,819	347,565	67,416	35,251
8669	Distribution Systems (AOATL)	200	AOATL	51,193	18,675	24,982	3,389	4,146
8675	Telecommunications - EMS / PMS	200	AOATL	1,946,706	710,157	949,992	128,871	157,682
8686	Standard Accounts Payable System (Fin)	268	Financial Basis-Vers 8	293,584	99,290	127,532	19,728	18,466
8691	Employee Information System (Emp)	412	Employee Basis-Vers 12	3,956	1,074	1,418	211	210
86AP	Amps Maintamps Maintenance/Production Support	268	Financial Basis-Vers 8	2,151,430	727,613	934,581	144,575	135,324

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO TOTAL	SOUTHER	APC	GPC	GULF	MPC
86AT	Automated Resources Management System	503	Customer Basis-Vers 3	1,831,926		622,121	886,835	172,017	89,947
86EP	E-Procurement	242	Domestic Fin Basis V5	1,875,674		604,717	776,341	119,855	112,352
86FA	Fuel Accounting & Asset Control System	265	Financial Basis-Vers 5	415,096		151,260	194,306	30,052	28,143
86IE	E Business Infrastructure	416	Employee Basis-Vers 16	5,634,091		1,467,117	1,936,437	289,028	286,775
86TC	Trouble Call Management System	507	Customer Basis	1,426,875			1,045,899	202,901	106,159
86TP	Transmission Systems	208	AOATL - Version 8	2,278,846		811,041	1,084,958	147,213	180,028
86WM	WOMS 2000	350	Fossil/Hydro Capacity	806,476		238,717	407,028	57,824	55,162
8701	Audits Of Power Generation Activities	208	AOATL - Version 8	595,945		212,096	283,729	38,497	47,079
8702	Audits Of Power Delivery Activities	208	AOATL - Version 8	164,488		58,541	78,313	10,625	12,994
8703	Audits Of Customer Care & Marketing Activities	503	Customer Basis-Vers 3	160,654		54,558	77,772	15,085	7,888
8704	Audits Of SCS Corporate Activities	284	Financial Basis-Vers 24	675,749		216,374	277,935	42,977	40,207
8706	Audits Of AFT Activities	273	Financial Basis-Vers 13	478,192		153,451	197,063	30,460	28,547
8707	Audits Of Human Resources Activities	416	Employee Basis-Vers 16	106,876		27,830	36,733	5,482	5,439
8708	Audits Of Corporate Support Activities	233	Domestic Fin Basis V2	12,511		4,011	5,148	795	744
8709	Audits Of Fuel And Transportation Activities	303	Fossil Fuel Gener-Vers 3	285,525		86,856	136,338	24,241	21,471
870A	Auditing Related Activities - Bud	233	Domestic Fin Basis V2	344,279		110,375	141,670	21,896	20,484
870B	Audits Of Information System Activities	233	Domestic Fin Basis V2	787,575		252,496	324,087	50,089	46,860
870C	Audits Of Compliance Activities	416	Employee Basis-Vers 16	295,489		76,945	101,559	15,158	15,040
870D	Audits Of Bulk Power & SWE Activities	208	AOATL - Version 8	160,065		56,967	76,207	10,340	12,645
870F	Audits Of Procurement Activities	268	Financial Basis-Vers 8	255,494		86,408	110,986	17,169	16,070
870G	Audits Of Transmission Activities	208	AOATL - Version 8	197,803		70,398	94,174	12,778	15,626
8716	Accounting (Fin)	283	Financial Basis-Vers 23	612,481		222,698	286,028	44,220	41,403
8721	Financial Planning	629	Market-Based Equity V5	2,390,568		891,203	1,182,135	114,986	118,093
8722	Finance	629	Market-Based Equity V5	1,110,941		414,158	549,360	53,436	54,880
8727	Financial Coordination Services (Fin)	285	Financial Basis-Vers 25	393,469	48,160	116,663	149,833	23,175	21,680
8728	System Compensation And Benefits	416	Employee Basis-Vers 16	2,026,234		527,631	696,416	103,945	103,135
872B	Capital Management	627	Market-Based Equity V3	587,561		222,568	295,190	28,731	29,495
872D	Credit Analysis - Power Marketing	208	AOATL - Version 8	132,396		47,119	63,034	8,552	10,459
8730	Taxes (Fin)	240	Domestic Fin Basis	1,939,193		612,009	785,566	121,393	113,636
8732	Treasury (Fin)	282	Financial Basis-Vers 22	237,889		81,738	104,980	16,247	15,201
8734	Southern Company Human Resources Management	416	Employee Basis-Vers 16	1,717,746		447,301	590,389	88,120	87,433
8735	Employee Stock Ownership Plan (Emp)	416	Employee Basis-Vers 16	87,827		22,870	30,186	4,505	4,470
8737	Planning, Market Research & Support	503	Customer Basis-Vers 3	169,996		57,730	82,295	15,962	8,346
8738	Insurance (Risk Management) (IPG)	281	Insurance Premium Basis	1,056,601		323,425	397,387	71,637	90,867
8741	Pension Trusts (Emp)	416	Employee Basis-Vers 16	713,874		185,892	245,358	36,621	36,336
8744	Public Relations (Cust)	416	Employee Basis-Vers 16	632,649		164,741	217,441	32,454	32,201
8747	Employee Savings Plan (Emp)	416	Employee Basis-Vers 16	670,821		174,681	230,561	34,413	34,144
8748	Marketing Information Management	208	AOATL - Version 8	1,355,585		482,452	645,394	87,570	107,091
8750	Governmental Affairs Washington Office	607	Sou Elec Sys Basis-Ver 7	6,519,695	616,762	2,429,890	2,637,868	312,293	277,086

Gulf Power Company
SCS Allocations
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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO TOTAL	SOUTHER	APC	GPC	GULF	MPC
8764	Customer Research	503	Customer Basis-Vers 3	688,851		233,933	333,473	64,683	33,822
8765	Load Research	503	Customer Basis-Vers 3	391,834		133,066	189,686	36,792	19,238
8766	Forecasting	208	AOATL - Version 8	153,522		54,638	73,091	9,917	12,128
8770	Marketing Information & Support	260	Financial Basis	235		88	113	17	16
8786	Soco Volume Procurement	208	AOATL - Version 8	738,201		262,725	351,457	47,687	58,317
8798	Customer Satisfaction	503	Customer Basis-Vers 3	459,576		156,071	222,480	43,154	22,565
87AC	Accounting (Opco Only)	276	Financial Basis-Vers 16	-272,585	-33,418	-80,985	-104,018	-16,082	-15,046
87CD	Comp & Benefits Design	416	Employee Basis-Vers 16	1,344,577		350,127	462,131	68,976	68,438
87CM	Corporate Compliance	416	Employee Basis-Vers 16	372,203		96,921	127,926	19,093	18,945
87CN	Compensation	416	Employee Basis-Vers 16	1,209,056		314,837	415,552	62,024	61,540
87CU	Customized Solutions	416	Employee Basis-Vers 16	789,202		205,508	271,249	40,486	40,170
87DI	Employee Learning	416	Employee Basis-Vers 16	1,549,181		403,406	532,453	79,472	78,853
87DM	Group 1 Design (Alltd - Scmc Approved)	416	Employee Basis-Vers 16	1,502,298		391,198	516,340	77,067	76,466
87EN	Environmental Policy	276	Financial Basis-Vers 16	1,014,313	124,354	301,352	387,061	59,844	55,990
87EP	E-Procurement	242	Domestic Fin Basis V5	21,980		7,086	9,097	1,404	1,316
87ES	Employee Savings Plan Investment Management Fees	416	Employee Basis-Vers 16	3,212,501		836,535	1,104,136	164,801	163,516
87GA	College Operations (Allocated)	416	Employee Basis-Vers 16	19,868		5,173	6,828	1,019	1,011
87GN	Genco - HR	447	Employee Basis-Vers 47	972,125		240,794	369,795	54,146	74,561
87HC	Health Care Design & Monitoring	416	Employee Basis-Vers 16	707,793		184,309	243,268	36,309	36,026
87HR	Ships - Human Resources Business Systems Solutions	416	Employee Basis-Vers 16	5,276,463		1,373,990	1,813,520	270,682	268,571
87IM	System Inventory Management	265	Financial Basis-Vers 5	82,911		30,212	38,810	6,002	5,621
87IN	CAMO	503	Customer Basis-Vers 3	632,050		214,644	305,975	59,349	31,033
87LD	Leadership Development	416	Employee Basis-Vers 16	649,106		169,027	223,097	33,299	33,039
87LR	Lodestar Rate Expert	505	Customer Basis-Vers 5	233,828		87,638	124,934		12,673
87MI	Electric Market Studies	503	Customer Basis-Vers 3	973,365		330,554	471,206	91,398	47,792
87MN	Marketing Services	503	Customer Basis-Vers 3	1,377,201		467,697	666,703	129,319	67,620
87NA	National Accounts	265	Financial Basis-Vers 5	1,839,002		670,132	860,837	133,143	124,684
87PK	Plan Administration	416	Employee Basis-Vers 16	101,867		26,526	35,011	5,225	5,185
87PN	Pensions	416	Employee Basis-Vers 16	896,054		233,332	307,973	45,967	45,608
87PV	Pivotal Contact Mgt	208	AOATL - Version 8	936,786		333,402	446,003	60,516	74,006
87Q4	Mgt Challenge - Gvt Affairs	607	Sou Elec Sys Basis-Ver 7	-124,387	-11,767	-46,359	-50,327	-5,958	-5,286
87R0	Human Resources - East Region	417	Employee Basis-Vers 17	4,112,179			3,279,462		
87R1	Human Resources - West Region	418	Employee Basis-Vers 18	1,008,187		579,102			
87R2	Human Resources - Coastal Region	419	Employee Basis-Vers 19	682,197				326,636	282,566
87RE	HIR Regional Operations	416	Employee Basis-Vers 16	303,467		79,022	104,301	15,567	15,446
87RK	ESP Record Keeping Fees	416	Employee Basis-Vers 16	120,000		31,248	41,244	6,156	6,108
87SE	Performance Sharing Plan	416	Employee Basis-Vers 16	992		258	341	50	50
87SS	Staffing Services	416	Employee Basis-Vers 16	2,230,348		580,782	766,570	114,416	113,524
87SV	Employee Service Center	416	Employee Basis-Vers 16	4,466,777		1,163,148	1,535,231	229,145	227,358

Gulf Power Company
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EWO	EWO DESCRIPTION	ELJM	ALLOCATION METHOD	EWO TOTAL	SOUTHER	APC	GPC	GULF	MPC
87TE	Testing And Assessment Development	416	Employee Basis-Vers 16	767,155		199,767	263,671	39,354	39,048
87TS	Customer Technology	503	Customer Basis-Vers 3	922		313	446	86	45
87VP	Vision Progress Survey	416	Employee Basis-Vers 16	50,051		13,033	17,202	2,567	2,547
87WP	Welfare Plan Administration	416	Employee Basis-Vers 16	1,541,174		401,321	529,701	79,062	78,445
87WW	Energy Direct-Development	626	Market-Based Equity V2						
880B	SCS Below The Line Costs - Corporate Counsel	721	Salary Basis-Version 1	82,306	2,691	23,942	30,148	4,864	5,621
8818	New Product Development	503	Customer Basis-Vers 3	1,273,406		432,448	616,456	119,572	62,524
881B	SCS Below The Line Costs - External Affairs	721	Salary Basis-Version 1	136,833	4,474	39,804	50,122	8,086	9,345
881P	Pipeline	416	Employee Basis-Vers 16	237,637		61,880	81,675	12,190	12,095
882B	SCS Below SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	87,656	2,866	25,499	32,108	5,180	5,986
882E	Chief Operating Officer	245	Domestic Fin Basis	3,803,951		1,223,731	1,571,031	242,692	227,095
8831	Materials Management & Volume Procurement-Berkhan	208	AOATL - Version 8	768,889		273,647	366,068	49,670	60,742
883B	SCS Below The Line Costs - Chairman & CEO Soco	721	Salary Basis-Version 1	110,360	3,608	32,103	40,424	6,522	7,537
8842	Southern Company Fleet Functionalization Activities	291	Nmbr Of Vehicles-Vers 1	28,004		10,568	13,360	1,517	1,870
8857	ESP - Investment Charges	416	Employee Basis-Vers 16	51,724		13,468	17,777	2,653	2,632
885B	SCS Below The Line Costs - Finance	721	Salary Basis-Version 1	4,128	135	1,201	1,512	244	282
886B	SCS Below The Line Costs - Coo	721	Salary Basis-Version 1	162,963	5,328	47,405	59,693	9,631	11,130
8880	O&M Target/Special Project	268	Financial Basis-Vers 8	750,295		253,749	325,928	50,419	47,193
8884	Transmission Strategy - Information Resources	208	AOATL - Version 8	123,934		44,108	59,005	8,006	9,790
8889	Transmission Strategy - Human Resources	208	AOATL - Version 8	16,667		5,931	7,935	1,076	1,316
888B	Below The Line Corporate (Budget Use Only)	721	Salary Basis-Version 1	283,349	9,265	82,426	103,790	16,745	19,352
888D	Admin - Labor Trans	286	Financial Basis-Vers 26	134,533	16,964	41,100	52,791	8,166	7,641
888E	Exec Other Admin	245	Domestic Fin Basis	256,085		82,382	105,763	16,338	15,288
888F	Admin - Elim 0286	286	Financial Basis-Vers 26	773,403	97,526	236,274	303,483	46,945	43,929
88BS	Mkt Management Challenge	503	Customer Basis-Vers 3	-222,916		-75,702	-107,913	-20,931	-10,945
88CS	CSS	503	Customer Basis-Vers 3	34,613,331		11,754,686	16,756,312	3,250,191	1,699,513
88DW	Data Warehouse	503	Customer Basis-Vers 3	391,092		132,815	189,327	36,723	19,202
88ED	Energy Direct	626	Market-Based Equity V2	184,602	10,319	64,647	85,729	8,344	8,565
88EE	Energy Advocacy	350	Fossil/Hydro Capacity	7,380,475		2,184,620	3,724,925	529,180	504,824
88GB	SCS Below The Line Cost - Fossil/Hydro	721	Salary Basis-Version 1	529,656	17,319	154,077	194,013	31,302	36,175
88GM	General Marketing	503	Customer Basis-Vers 3	904,585		307,197	437,909	84,940	44,415
88HB	SCS Below The Line Cost - Comptroller	721	Salary Basis-Version 1	7,633	249	2,220	2,796	451	521
88IC	Online Customer Care	626	Market-Based Equity V2	1,134,506	63,418	397,304	526,864	51,279	52,641
88IG	Internet General	626	Market-Based Equity V2	236,909	13,243	82,965	110,020	10,708	10,992
88IM	Internet Billing	626	Market-Based Equity V2	1,239,945	69,312	434,228	575,830	56,045	57,533
88IP	Internet Project	626	Market-Based Equity V2	1,443,361	80,683	505,465	670,297	65,239	66,971
88MG	Marketing Systems	503	Customer Basis-Vers 3	148,988		50,596	72,125	13,989	7,315
88RS	SCS Marketing Reporting System	503	Customer Basis-Vers 3	28,800		9,780	13,942	2,704	1,414
88SM	Sports Marketing	503	Customer Basis-Vers 3	575,046		195,285	278,380	53,996	28,234

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO TOTAL	SOUTHER	APC	GPC	GULF	MPC
88WI	Web Intelligence	626	Market-Based Equity V2	419,871	23,470	147,038	194,988	18,978	19,482
8932	System Planning - Transmission Facilities	208	AOATL - Version 8	2,973,341		1,058,212	1,415,607	192,077	234,893
8933	System Planning - Transmission Operations	208	AOATL - Version 8	921,717		328,039	438,829	59,542	72,815
8936	System Planning - Generation Facilities	208	AOATL - Version 8	1,422,383		506,225	677,196	91,885	112,367
8938	Pricem Maintenance Support	208	AOATL - Version 8	174,291		62,030	82,980	11,259	13,769
8941	System Planning - Resource Utilization	208	AOATL - Version 8	1,479,592		526,586	704,434	95,581	116,887
8942	System Planning - Energy Budgeting	208	AOATL - Version 8	844,226		300,460	401,936	54,536	66,693
8943	System Planning - Client Services	208	AOATL - Version 8	1,669,083		594,026	794,650	107,822	131,857
8945	Generation Development	208	AOATL - Version 8	235,126		83,681	111,943	15,189	18,574
8947	Generations Market Strategies	208	AOATL - Version 8	1,084,433		385,949	516,298	70,054	85,670
8949	Generating Asset Evaluations	208	AOATL - Version 8	790,519		281,345	376,366	51,067	62,450
8950	Compliance Strategy	208	AOATL - Version 8	141,068		50,206	67,162	9,112	11,144
9621	Sands	241	Domestic Fin Basis V7	50,044		17,615	22,610	3,493	3,267
9636	Teams(Trans. Estimating And Mgmt System	210	AOATL - Version 10	493,156		210,923	282,233		
96DC	Job Estimating And Tracking System (Jets)	208	AOATL - Version 8	541,314		192,653	257,719	34,968	42,763
96GI	Southern Electric Geographic Info. Sys (Segis)	506	Customer Basis	742,302		597,330			86,403
9710	Corporate & Legal	799	No. Of Directors & Officers	71,230	12,906	19,602	12,429	5,256	6,695
9712	General Executive And Advisory	286	Financial Basis-Vers 26	10,369,712	1,307,620	3,167,947	4,069,075	629,441	588,999
9715	Investor Relations	279	Financial Basis-Vers 19	1,510,584	190,786	462,389	593,961	91,843	85,952
9716	Accounting	285	Financial Basis-Vers 25	1,552,044	189,970	460,181	591,018	91,415	85,517
971A	Southern Company Stockholder Services	625	Market-Based Equity V1	3,988,755		1,479,429	1,962,068	191,061	195,847
9721	Financial Planning	628	Market-Based Equity V4	666,678	39,134	229,137	303,938	29,533	30,333
9722	Finance	628	Market-Based Equity V4	55,527	3,259	19,084	25,314	2,459	2,526
972B	Capital Management	626	Market-Based Equity V2	198,541	11,098	69,529	92,202	8,974	9,212
9730	Corptax Development	233	Domestic Fin Basis V2	329,007		105,479	135,386	20,924	19,575
9744	Public Relations	236	Domestic Fin Basis V4	1,515,127	189,239	449,386	576,808	89,089	83,331
974A	Southern Company Annual Meeting And Reports	625	Market-Based Equity V1	964,753		357,827	474,562	46,211	47,369
97EA	External Affairs	236	Domestic Fin Basis V4	71,210	8,894	21,121	27,109	4,187	3,916
97GW	Government Research	236	Domestic Fin Basis V4	472,790	59,051	140,229	179,991	27,800	26,003
97HZ	Finance Corp Challenge	279	Financial Basis-Vers 19	-512,566	-64,737	-156,896	-201,541	-31,164	-29,165
97LW	General Counsel	285	Financial Basis-Vers 25	3,836,125	469,541	1,137,411	1,460,796	225,947	211,370
982B	SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	1,906	62	554	698	112	130
9860	System Aircraft Fixed Costs	702	System Air Availability	7,760,878	836,618	1,313,136	1,313,136	596,807	596,807
98MS	Marketing Strategies	503	Customer Basis-Vers 3	1,266,450		430,086	613,088	118,919	62,182
9905	Power Coordination Center (AOATL)	208	AOATL - Version 8	8,857,869		3,152,515	4,217,231	572,217	699,771
990A	Southern Wholesale Energy Administration	208	AOATL - Version 8	2,427,814		864,058	1,155,881	156,836	191,796
990B	SWE Sales And Customer Care*	208	AOATL - Version 8	2,555,112		909,364	1,216,488	165,060	201,853
990C	Power Procurement	208	AOATL - Version 8	319,724		113,789	152,220	20,654	25,258
990D	SWE Merchant Functions	208	AOATL - Version 8	11,521,570		4,100,526	5,485,418	744,292	910,203

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EWO	EWO DESCRIPTION	ELIM	ALLOCATION METHOD	EWO TOTAL	SOUTHER	APC	GPC	GULF	MPC
990E	SWE Market Analysis	208	AOATL - Version 8	2,857,216		1,016,883	1,360,320	184,575	225,719
990G	SWE Contract Administration - Alabama	208	AOATL - Version 8	3,852,305		1,371,035	1,834,082	248,858	304,331
990H	SWE Contract Administration - Georgia	208	AOATL - Version 8	568,275		202,249	270,555	36,710	44,893
9911	System Engineering And Administration	208	AOATL - Version 8	5,206,153		1,852,869	2,478,649	336,317	411,285
9912	Energy Management System Operations	208	AOATL - Version 8	879,021		312,843	418,502	56,784	69,442
9913	EMS Power System Applications	208	AOATL - Version 8	2,499,773		889,669	1,190,141	161,485	197,481
9914	Database Services	208	AOATL - Version 8	1,748,868		622,422	832,636	112,976	138,160
9915	Telecommunications - Pms (AOATL)	208	AOATL - Version 8	-18,909		-6,729	-9,002	-1,221	-1,493
9922	Energy Management Systems (EMS)	208	AOATL - Version 8	3,388,477		1,205,958	1,613,253	218,895	267,689
Total				\$ 300,817,499	\$ 4,418,402	\$ 94,464,482	\$ 134,540,852	\$ 20,420,143	\$ 19,137,342
Percent of Total				100.0%	1.5%	31.4%	44.7%	6.8%	6.4%
					Regulated	93.3%			
					Nonregulated	6.7%			

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EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
8030	Southern Company Generation Accounting Services	\$ 57,442	\$ 74,364					
8031	Gem - CFO	13,077	16,929					
8040	SCG-Technical Services	20,208	26,161					
8041	SCG-Safety & Compliance	15,908	20,594					
8042	SCG-Maintenance Planning	56,634	73,317					
8044	SCG-Training	14,479	18,744					
8251	Generating Plant/Transmission System Evaluation	17,063						
8268	End-Use Research Projects	85,350						
8269	New Source Review Issues Management	281,951	364,229					
8270	Power Delivery Research - Overhead Transmission	18,300						
8272	Power Delivery Research - Transmission Substations	18,859						
8273	Power Delivery Research - Distribution	23,497						
8350	Fuel Services Other Than Mine Operation (FFG)	119,539	347,387					
8356	Air Quality Studies (FFG)	6,035	7,797					
8358	Combustion And Fuel Effects	26,831	34,661					
8362	Research Administration (AOATL)	15,280						
8365	Flue Gas Treatment	27,353	35,335					
8375	Environmental Regulations	89,627						
8387	Advanced End-Use Technology Research	39,611						
8389	Gem President	114,112	147,726					
8399	Southern Csouthern Company Generation-EVP Power Generation	23,757	30,755					
8429	Clean Air Act Compliance Strategy	58,985	76,197					
8452	Power Generation Engineering	30,815						
8453	Water And Waste Management Programs	7,740	22,493					
8455	Advanced Energy Systems	37,841	48,883					
8456	Thermal And Fluid Sciences	22,688						
8457	R&EA Technical And Economic Assessments	1,279						
8461	Plant Field Services - System Work	71,170	92,134					
8475	New Generation Development	2,183						
8486	Substation Standardization	1,499						
8523	Regional Air Quality Issues	59,393	76,726					
8568	Clean Air Compliance Implementation							
8651	Walker Project (Allocation Includes So. Nuclear)	50,580		67,096				143,690
8661	Distribution Metering Systems	23,908						
8669	Distribution Systems (AOATL)							
8675	Telecommunications - EMS / PMS							
8686	Standard Accounts Payable System (Fin)	7,456						21,108
8691	Employee Information System (Emp)			477				565
86AP	Amps Maintamps Maintenance/Production Support	54,645						154,687

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EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
86AT	Automated Resources Management System	61,002						
86EP	E-Procurement	45,391	29,823	59,646				127,545
86FA	Fuel Accounting & Asset Control System	11,332						
86IE	E Business Infrastructure	115,498		651,864	20,845	95,215		771,306
86TC	Trouble Call Management System	71,914						
86TP	Transmission Systems	55,603						
86WM	WOMS 2000	20,807	26,936					
8701	Audits Of Power Generation Activities	14,540						
8702	Audits Of Power Delivery Activities	4,013						
8703	Audits Of Customer Care & Marketing Activities	5,349						
8704	Audits Of SCS Corporate Activities	16,217		21,488	4,865	8,244	1,419	46,018
8706	Audits Of AFT Activities	11,524		15,254	3,442	5,833		32,612
8707	Audits Of Human Resources Activities	2,190		12,365	395	1,806		14,631
8708	Audits Of Corporate Support Activities	301		396	88	152	26	845
8709	Audits Of Fuel And Transportation Activities	4,254	12,363					
870A	Auditing Related Activities - Bud	8,297		10,913	2,444	4,200	722	23,273
870B	Audits Of Information System Activities	18,980		24,966	5,591	9,608	1,653	53,240
870C	Audits Of Compliance Activities	6,057		34,188	1,093	4,993		40,452
870D	Audits Of Bulk Power & SWE Activities	3,905						
870F	Audits Of Procurement Activities	6,489						18,369
870G	Audits Of Transmission Activities	4,826						
8716	Accounting (Fin)	16,659					1,469	
8721	Financial Planning	46,376					37,770	
8722	Finance	21,552					17,552	
8727	Financial Coordination Services (Fin)	8,734	5,783	11,607	2,636	4,446	747	
8728	System Compensation And Benefits	41,537		234,435	7,496	34,243		277,391
872B	Capital Management	11,574						
872D	Credit Analysis - Power Marketing	3,230						
8730	Taxes (Fin)	45,958	30,251	60,308	13,574	23,270	4,071	129,150
8732	Treasury (Fin)	6,137		8,111	1,831	3,092	547	
8734	Southern Company Human Resources Management	35,213		198,743	6,355	29,029		235,159
8735	Employee Stock Ownership Plan (Emp)	1,800		10,161	324	1,484		12,023
8737	Planning, Market Research & Support	5,660						
8738	Insurance (Risk Management) (IPG)	35,290	10,565	25,675	16,377	11,516		73,856
8741	Pension Trusts (Emp)	14,634		82,595	2,641	12,064		97,729
8744	Public Relations (Cust)	12,969		73,197	2,340	10,691		86,609
8747	Employee Savings Plan (Emp)	13,751		77,614	2,481	11,336		91,835
8748	Marketing Information Management	33,076						
8750	Governmental Affairs Washington Office	128,437	43,029	1,303	15,647	57,373		

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
8764	Customer Research	22,938						
8765	Load Research	13,047						
8766	Forecasting	3,745						
8770	Marketing Information & Support							
8786	Soco Volume Procurement	18,012						
8798	Customer Satisfaction	15,303						
87AC	Accounting (Opco Only)	-6,078	-4,006	-8,041	-1,826	-3,080		
87CD	Comp & Benefits Design	27,563		155,567	4,974	22,723		184,072
87CM	Corporate Compliance	7,630		43,063	1,377	6,290		50,954
87CN	Compensation	24,785		139,887	4,473	20,432		165,519
87CU	Customized Solutions	16,178		91,310	2,920	13,337		108,041
87DE	Employee Learning	31,758		179,240	5,731	26,181		212,082
87DM	Group I Design (Allctd - Scmc Approved)	30,797		173,815	5,558	25,388		205,664
87EN	Environmental Policy	22,619	14,910	29,922	6,795	11,461		
87EP	E-Procurement	531	349	698				1,494
87ES	Employee Savings Plan Investment Management Fees	65,856		371,686	11,886	54,291		439,791
87GA	College Operations (Allocated)	407		2,298	73	335		2,719
87GN	Genco - HR	26,635						206,187
87HC	Health Care Design & Monitoring	14,509		81,891	2,618	11,961		96,896
87HR	Ships - Human Resources Business Systems Solutions	108,167		610,486	19,522	89,171		722,347
87IM	System Inventory Management	2,263						
87IN	CAMO	21,047						
87LD	Leadership Development	13,306		75,101	2,401	10,969		88,862
87LR	Lodestar Rate Expert	8,581						
87MI	Electric Market Studies	32,412						
87MN	Marketing Services	45,860						
87NA	National Accounts	50,204						
87PK	Plan Administration	2,088		11,785	376	1,721		13,945
87PN	Pensions	18,368		103,673	3,315	15,142		122,669
87PV	Pivotal Contact Mgt	22,857						
87Q4	Mgt Challenge - Gvt Affairs	-2,450	-820	-24	-298	-1,094		
87R0	Human Resources - East Region				46,878	79,364		706,471
87R1	Human Resources - West Region			328,769		26,514		73,798
87R2	Human Resources - Coastal Region					12,006		60,988
87RE	HR Regional Operations	6,220		35,110	1,122	5,128		41,544
87RK	ESP Record Keeping Fees	2,460		13,884	444	2,028		16,428
87SE	Performance Sharing Plan	20		114	3	16		135
87SS	Staffing Services	45,721		258,050	8,251	37,692		305,334
87SV	Employee Service Center	91,568		516,806	16,527	75,488		611,501

Gulf Power Company
SCS Allocations
Test Year

EW0	EW0 DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
87TE	Testing And Assessment Development	15,726		88,759	2,838	12,964		105,023
87TS	Customer Technology	30						
87VP	Vision Progress Survey	1,026		5,790	185	845		6,852
87WP	Welfare Plan Administration	31,593		178,313	5,702	26,045		210,986
87WW	Energy Direct-Development							
880B	SCS Below The Line Costs - Corporate Counsel	2,016	485	10,856	1,168	510		
8818	New Product Development	42,404						
881B	SCS Below The Line Costs - External Affairs	3,352	807	18,048	1,943	848		
881P	Pipeline	4,871		27,494	879	4,016		32,532
882B	SCS Below SCS Below The Line Costs - Human Resources	2,147	517	11,561	1,244	543		
882E	Chief Operating Officer	91,675	60,482	120,965			8,368	257,907
8831	Materials Management & Volume Procurement-Berkhan	18,760						
883B	SCS Below The Line Costs - Chairman & CEO Soco	2,703	651	14,556	1,567	684		
8842	Southern Company Fleet Functionalization Activities	686						
8857	ESP - Investment Charges	1,060		5,984	191	874		7,081
885B	SCS Below The Line Costs - Finance	101	24	544	58	25		
886B	SCS Below The Line Costs - Co0	3,992	961	21,494	2,314	1,010		
8880	O&M Target/Special Project	19,057						53,946
8884	Transmission Strategy - Information Resources	3,023						
8889	Transmission Strategy - Human Resources	406						
888B	Below The Line Corporate (Budget Use Only)	6,942	1,671	37,373	4,023	1,756		
888D	Admin - Labor Trans	3,080	2,044		914	1,560	269	
888E	Exec Other Admin	6,171	4,071	8,143			563	17,362
888F	Admin - Elim 0286	17,710	11,755		5,259	8,971	1,546	
88BS	Mkt Management Challenge	-7,423						
88CS	CSS	1,152,623						
88DW	Data Warehouse	13,023						
88ED	Energy Direct	3,359	849		590	2,196		
88EE	Energy Advocacy	190,416	246,507					
88GB	SCS Below The Line Cost - Fossil/Hydro	12,976	3,124	69,861	7,521	3,283		
88GM	General Marketing	30,122						
88HB	SCS Below The Line Cost - Comptroller	187	45	1,006	108	47		
88IC	Online Customer Care	20,648	5,218		3,630	13,500		
88IG	Internet General	4,311	1,089		758	2,819		
88IM	Internet Billing	22,566	5,703		3,967	14,755		
88IP	Internet Project	26,269	6,639		4,618	17,175		
88MG	Marketing Systems	4,961						
88RS	SCS Marketing Reporting System	959						
88SM	Sports Marketing	19,149						

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
88WE	Web Intelligence	7,641	1,931		1,343	4,996		
8932	System Planning - Transmission Facilities	72,549						
8933	System Planning - Transmission Operations	22,489						
8936	System Planning - Generation Facilities	34,705						
8938	Pricem Maintenance Support	4,252						
8941	System Planning - Resource Utilization	36,101						
8942	System Planning - Energy Budgeting	20,599						
8943	System Planning - Client Services	40,725						
8945	Generation Development	5,737						
8947	Generations Market Strategies	26,460						
8949	Generating Asset Evaluations	19,288						
8950	Compliance Strategy	3,442						
9621	Sands	1,321		1,736				
9636	Teams(Trans. Estimating And Mgmt System							
96DC	Job Estimating And Tracking System (Jets)	13,207						
96GI	Southern Electric Geographic Info. Sys (Segis)	58,567						
9710	Corporate & Legal	4,779		4,302	3,347	1,908		
9712	General Executive And Advisory	237,466	157,619		70,513	120,288	20,739	
9715	Investor Relations	34,743	22,960		10,422	17,522		
9716	Accounting	34,455	22,814	45,785	10,398	17,537	2,948	
971A	Southern Company Stockholder Services	76,982	19,544		13,561	50,258		
9721	Financial Planning	11,933	3,066		2,066	7,800	9,733	
9722	Finance	993	255		172	649	810	
972B	Capital Management	3,613	913		635	2,362		
9730	Corptax Development	7,928		10,429	2,335	4,013	690	22,240
9744	Public Relations	33,786	22,120	44,392	9,999	16,969		
974A	Southern Company Annual Meeting And Reports	18,619	4,727		3,280	12,155		
97EA	External Affairs	1,587	1,039	2,086	469	797		
97GW	Government Research	10,543	6,902	13,852	3,120	5,295		
971HZ	Finance Corp Challenge	-11,789	-7,791		-3,536	-5,945		
971W	General Counsel	85,161	56,390	113,165	25,701	43,348	7,288	
982B	SCS Below The Line Costs - Human Resources	46	11	251	27	11		
9860	System Aircraft Fixed Costs	477,290		955,359		119,512		1,552,175
98MS	Marketing Strategies	42,172						
9905	Power Coordination Center (AOATL)	216,131						
990A	Southern Wholesale Energy Administration	59,238						
990B	SWE Sales And Customer Care*	62,344						
990C	Power Procurement	7,801						
990D	SWE Merchant Functions	281,125						

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	SAV	SEGCO	SNC	SDIG	LINC	SFIN	SCS
990E	SWE Market Analysis	69,715						
990G	SWE Contract Administration - Alabama	93,995						
990H	SWE Contract Administration - Georgia	13,865						
9911	System Engineering And Administration	127,030						
9912	Energy Management System Operations	21,448						
9913	EMS Power System Applications	60,994						
9914	Database Services	42,672						
9915	Telecommunications - Pms (AOATL)	-461						
9922	Energy Management Systems (EMS)	82,678						
	Total	\$ 7,639,740	\$ 2,348,757	\$ 6,709,596	\$ 456,914	\$ 1,405,960	\$ 118,930	\$ 9,155,638
	Percent of Total	2.5%	0.8%	2.2%	0.2%	0.5%	0.0%	3.0%

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
8030	Southern Company Generation Accounting Services	MA	Fossil/Hydro Capacity	\$ 1,383,223	\$ 35,687	\$ -	\$ 409,573	\$ 698,528	\$ 98,624
8040	SCG-Technical Services	MA	Fossil/Hydro Capacity	223,362	5,763	0	66,137	112,798	15,926
8041	SCG-Safety & Compliance	MA	Fossil/Hydro Capacity	50,000	1,290	0	14,805	25,250	3,565
8042	SCG-Maintenance Planning	MA	Fossil/Hydro Capacity	325,116	8,388	0	96,267	164,184	23,181
8043	SCG-Plant Performance	MA	Fossil/Hydro Capacity	21,311	550	0	6,310	10,762	1,519
8044	SCG-Training	MA	Fossil/Hydro Capacity	106,020	2,735	0	31,393	53,540	7,559
8250	Plant Additions Budgeting (AOATL)	A0	Annl Oper Area Terr Load	0	0	0	0	0	0
8251	Generating Plant/Transmission System Evaluation	A8	AOATL - Version 8	645,325	16,456	0	231,156	305,303	42,591
8268	End-Use Research Projects	A8	AOATL - Version 8	2,011,548	51,294	0	720,537	951,663	132,762
8269	New Source Review Issues Management	MB	Fossil Capacity	2,608,836	73,308	0	692,646	1,351,638	202,185
8270	Power Delivery Research - Overhead Transmission	A8	AOATL - Version 8	624,956	15,936	0	223,859	295,667	41,247
8272	Power Delivery Research - Transmission Substations	A8	AOATL - Version 8	498,772	12,719	0	178,660	235,969	32,919
8273	Power Delivery Research - Distribution	A8	AOATL - Version 8	708,881	18,077	0	253,921	335,371	46,786
8350	Fuel Services Other Than Mine Operation (FFG)	M8	Fossil Fuel Gener-Vers 3	5,493,435	58,230	0	1,784,817	2,651,681	388,935
8356	Air Quality Studies (FFG)	MB	Fossil Capacity	138,552	3,893	0	36,785	71,784	10,738
8358	Combustion And Fuel Effects	MB	Fossil Capacity	762,402	21,424	0	202,418	395,001	59,086
8362	Research Administration (AOATL)	A8	AOATL - Version 8	491,555	12,535	0	176,075	232,554	32,443
8365	Flue Gas Treatment	MB	Fossil Capacity	349,402	9,818	0	92,766	181,025	27,079
8375	Environmental Regulations	A8	AOATL - Version 8	3,234,036	82,468	0	1,158,431	1,530,022	213,446
8386	Power Delivery Research	A8	AOATL - Version 8	20,317	518	0	7,277	9,612	1,341
8387	Advanced End-Use Technology Research	A8	AOATL - Version 8	1,188,505	30,307	0	425,723	562,282	78,442
8389	Chief Production Officer	MA	Fossil/Hydro Capacity	7,736,310	199,597	0	2,290,721	3,906,837	551,599
8390	Particulate Control Studies	MB	Fossil Capacity	472,993	13,291	0	125,580	245,058	36,657
8399	Southern Csouthern Company Generation-EVP Power Generation	MA	Fossil/Hydro Capacity	347,347	8,962	0	102,849	175,410	24,766
8429	Clean Air Act Compliance Strategy	MB	Fossil Capacity	1,464,072	41,141	0	388,711	758,536	113,466
8452	Power Generation Engineering	A8	AOATL - Version 8	1,283,165	32,720	0	459,629	607,065	84,689
8453	Water And Waste Management Programs	M8	Fossil Fuel Gener-Vers 3	494,805	5,245	0	160,762	238,843	35,032
8455	Advanced Energy Systems	MB	Fossil Capacity	1,327,084	37,291	0	352,341	687,562	102,849
8456	Thermal And Fluid Sciences	A8	AOATL - Version 8	624,647	15,929	0	223,748	295,520	41,227
8457	R&EA Technical And Economic Assessments	A8	AOATL - Version 8	66,258	1,690	0	23,733	31,346	4,373
8461	Plant Field Services - System Work	MA	Fossil/Hydro Capacity	1,597,251	41,209	0	472,946	806,612	113,883
8475	New Generation Development	A8	AOATL - Version 8	110,410	2,815	0	39,549	52,235	7,287
8486	Substation Standardization	A8	AOATL - Version 8	40,421	1,031	0	14,479	19,123	2,668
8523	Regional Air Quality Issues	MB	Fossil Capacity	1,311,628	36,857	0	348,237	679,555	101,651
8568	Clean Air Compliance Implementation	AA	AOATL - Version 10	281,697	0	0	121,383	160,314	0
8588	Fossil & Hydro Best Practices	MA	Fossil/Hydro Capacity	327,299	8,444	0	96,913	165,286	23,336
8621	8621	F0	Financial Basis	92,030	0	0	33,241	46,485	6,534
8623	Standard Transportation System	M5	Nmbr Of Vehicles-Vers 2	4	0	0	3	0	1
8650	Client Server Account Validation	F7	Financial Basis-Vers 7	32,701	768	0	10,559	14,768	2,077

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF	
8651	Walker Project (Allocation Includes So. Nuclear)	F7	Financial Basis-Vers 7	3,499,553	82,239	0	1,130,006	1,580,397	222,221	
8652	Walker Project (Allocation Excludes So. Nuclear)	F8	Financial Basis-Vers 8	24	1	0	8	11	2	
8661	Energy Analysis/Dso Programming Support	F5	Financial Basis-Vers 5	273,726	7,007	0	96,324	134,728	18,942	
8669	Power Delivery Systems (AOATL)	A0	Annl Oper Area Terr Load	664,304	0	0	244,198	322,453	44,973	
8669	Power Delivery Systems (AOATL)	A2	AOATL - Version 2	167,056	0	0	61,410	81,089	11,310	
8675	Telecommunications - EMS / PMS	A0	Annl Oper Area Terr Load	2,306,752	0	0	847,961	1,119,696	156,166	
8675	Telecommunications - EMS / PMS	A2	AOATL - Version 2	621,345	0	0	228,407	301,601	42,065	
8686	Standard Accounts Payable System (Fin)	F6	Financial Basis-Vers 6	379,303	0	0	129,076	180,548	25,375	
8686	Standard Accounts Payable System (Fin)	F8	Financial Basis-Vers 8	336,315	8,139	0	111,690	156,218	21,961	
8691	Employee Information System (Emp)	EC	Employee Basis-Vers 12	6,325	0	0	1,726	2,373	352	
86AA	Mirs Management Reporting System	F5	Financial Basis-Vers 5	247	6	0	87	122	17	
86AM	Amps System-Wide Implementation	SCS99-005	FI	Financial Basis - Version 18	5,303,925	239,737	0	3,288,964	0	646,548
86AP	Amps Maintamps Maintenance/Production Support	F8	Financial Basis-Vers 8	1,731,202	41,895	0	574,932	804,144	113,047	
86AT	Automated Resources Management System	C3	Customer Basis-Vers 3	1,298,315	43,493	0	444,933	623,840	120,224	
86DW	Data Warehouse Infrastructure And Pilot	GE	Employee Basis Version 50	259,527	5,528	0	66,205	91,042	13,521	
86FA	Fuel Accounting & Asset Control System	F5	Financial Basis-Vers 5	507,999	13,005	0	178,765	250,037	35,153	
86FI	Fossil/Hydro	A8	AOATL - Version 8	13,079	334	0	4,685	6,188	863	
86IE	Internet Infrastructure Buildup And Enhancements	GE	Employee Basis Version 50	849,420	18,093	0	216,687	297,977	44,255	
86IP	Insight Project	AB	AOATL Version 11	383,368	10,581	0	148,824	196,553	27,411	
86IP	Insight Project	M1	PC Basis	9,005	249	0	3,496	4,617	644	
86RU	Home Run Project	M1	PC Basis	1,094,109	19,912	0	283,374	396,724	56,346	
86TC	Trouble Call Management System	C3	Customer Basis-Vers 3	390,852	13,094	0	133,945	187,804	36,193	
86TC	Trouble Call Management System	C7	Customer Basis 7	60,959	3,109	0	0	44,561	8,589	
86WM	WOMS 2000	A8	AOATL - Version 8	775,428	19,773	0	277,759	366,855	51,178	
8701	Power Generation & Support Audits	A8	AOATL - Version 8	381,156	9,719	0	136,530	180,325	25,156	
8702	Transmission, Power Delivery & Real Estate Audits	A8	AOATL - Version 8	265,379	6,767	0	95,059	125,551	17,515	
8703	Customer Service And Marketing Audits	C3	Customer Basis-Vers 3	225,660	7,560	0	77,334	108,430	20,896	
8704	AFT Audits (No SEI Allocation)	FF	Financial Basis-Vers 15	192,366	4,482	0	61,461	85,949	12,081	
8706	AFT Audits (W/ SEI Allocation)	FD	Financial Basis-Vers 13	210,555	3,958	0	54,429	76,116	10,696	
8707	Human Resources Audits	EB	Employee Basis-Vers 11	519	11	0	136	187	28	
8707	Human Resources Audits	EE	Employee Basis-Vers 14	41,515	897	0	10,736	14,763	2,196	
8708	Corporate Support Audits	D2	Domestic Financial Basis V2	48,223	1,095	0	15,103	21,131	2,956	
8708	Corporate Support Audits	FD	Financial Basis-Vers 13	44,913	844	0	11,610	16,236	2,282	
8708	Corporate Support Audits	F2	Financial Basis-Vers 2	22,607	0	0	0	19,819	2,787	
8709	Fuel And Transportation Audits	M8	Fossil Fuel Gener-Vers 3	50,606	536	0	16,442	24,427	3,583	
870A	Audit Oversight	D2	Domestic Financial Basis V2	495,539	11,249	0	155,203	217,145	30,376	
870A	Audit Oversight	FD	Financial Basis-Vers 13	344,209	6,471	0	88,978	124,432	17,486	
870A	Audit Oversight	F2	Financial Basis-Vers 2	180,663	0	0	0	158,387	22,276	
870B	Information Systems Audits	D2	Domestic Financial Basis V2	591,456	13,426	0	185,244	259,176	36,256	

Gulf Power Company
SCS Allocations
1999

EW0	EW0 DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
870B	Information Systems Audits	FD	Financial Basis-Vers 13	566,236	10,645	0	146,372	204,694	28,765
870B	Information Systems Audits	F2	Financial Basis-Vers 2	68,360	0	0	0	59,931	8,429
870C	Compliance Audits	EE	Employee Basis-Vers 14	456,283	9,856	0	117,995	162,254	24,137
870D	Southern Wholesale Energy & Bulk Power Activities	A8	AOATL - Version 8	102,378	2,611	0	36,672	48,435	6,757
870F	Procurement Audits	F8	Financial Basis-Vers 8	47,524	1,150	0	15,783	22,075	3,103
870I	Information Systems Audits	F7	Financial Basis-Vers 7	16,768	394	0	5,414	7,572	1,065
8716	Accounting (Fin)	F5	Financial Basis-Vers 5	273,748	7,008	0	96,332	134,739	18,943
8721	Financial Planning	N3	Market Based Equity-Version 3	2,146,306	50,867	0	760,221	1,117,582	112,681
8722	Finance (SES)	N3	Market Based Equity-Version 3	1,116,591	26,463	0	395,496	581,410	58,621
8727	Financial Coordination Services (Fin)	FG	Financial Basis-Vers 16	219,009	3,877	19,733	53,219	74,441	10,469
8727	Financial Coordination Services (Fin)	F3	Financial Basis-Vers 3	17,299	341	0	4,676	6,537	920
8728	System Compensation And Benefits	EE	Employee Basis-Vers 14	55,800	1,205	0	14,430	19,842	2,952
8728	System Compensation And Benefits	GC	Employee Basis Version 48	2,452,115	53,456	0	637,550	876,631	130,207
872B	Capital Management	N3	Market Based Equity-Version 3	822,159	19,485	0	291,208	428,098	43,163
872D	Credit Analysis - Power Marketing	A8	AOATL - Version 8	98,407	2,509	0	35,249	46,556	6,495
8730	Taxes (Fin)	D0	Domestic Financial Basis	1,888,066	42,292	0	583,224	816,022	114,228
8731	Tax Investigation	B1	Sou Elec Sys Basis-Vers 1	20	0	0	8	10	1
8732	Treasury (Fin)	F3	Financial Basis-Vers 3	174,488	3,437	0	47,164	65,939	9,283
8734	Southern Company Human Resources Management	GD	Employee Basis Version 49	2,946,668	64,532	0	770,554	1,059,327	157,352
8735	Employee Stock Ownership Plan (Emp)	GC	Employee Basis Version 48	81,451	1,776	0	21,177	29,119	4,325
8737	Planning, Market Research & Support	C3	Customer Basis-Vers 3	201,527	6,751	0	69,063	96,834	18,661
8738	Insurance (Risk Management) (IPG)	M2	Insurance Premium Basis	634,917	26,095	0	167,237	265,967	45,206
873A	Southern Company Group Excc	FA	Financial Basis-Vers 10	22,265	3,660	0	0	0	9,884
8741	Pension Trusts (Emp)	EF	Employee Basis-Vers 15	756,989	0	0	200,072	275,090	40,877
8744	Public Relations (Cust)	EE	Employee Basis-Vers 14	718,645	17,654	0	211,352	290,629	43,235
8747	Employee Savings Plan (Emp)	GC	Employee Basis Version 48	588,728	12,834	0	153,069	210,470	31,261
8748	Competitive Intelligence	A8	AOATL - Version 8	169,551	4,323	0	60,733	80,215	11,190
8750	Governmental Affairs Washington Office	B7	So Elec System Basis Version 7	4,972,928	99,459	314,786	1,629,132	2,213,450	219,803
8750	Governmental Affairs Washington Office	D4	Domestic Financial Basis V4	180,992	3,801	20,398	52,307	73,157	10,244
8764	Customer Research	C3	Customer Basis-Vers 3	1,711,473	57,334	0	586,522	822,363	158,482
8765	Load Research	C3	Customer Basis-Vers 3	870,134	29,150	0	298,195	418,099	80,574
8766	Forecasting	A8	AOATL - Version 8	461,016	11,756	0	165,136	218,106	30,427
8770	Marketing Information & Support	F0	Financial Basis	14,219	0	0	5,136	7,182	1,009
8786	Soco Volume Procurement	A8	AOATL - Version 8	629,561	16,054	0	225,509	297,846	41,551
8798	Customer Satisfaction	C3	Customer Basis-Vers 3	371,310	12,439	0	127,248	178,415	34,383
87CD	Comp & Benefits Design	EE	Employee Basis-Vers 14	4,030	-272	0	-3,250	-4,469	-665
87CD	Comp & Benefits Design	GC	Employee Basis Version 48	1,035,683	22,578	0	269,278	370,256	54,995
87CM	Corporate Compliance	EE	Employee Basis-Vers 14	450,654	9,734	0	116,539	160,252	23,840
87CN	Compensation	EE	Employee Basis-Vers 14	46,209	998	0	11,950	16,432	2,444

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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
87CN	Compensation	GC	Employee Basis Version 48	1,222,555	26,652	0	317,865	437,063	64,918
87DE	New Produce Development & Corporate Init (Allc)	EE	Employee Basis-Vers 14	113,788	2,458	0	29,426	40,463	6,019
87DE	New Produce Development & Corporate Init (Allc)	GD	Employee Basis Version 49	2,084,051	45,641	0	544,979	749,216	111,288
87DM	Group 1 Design (Allctd - SCMC Approved)	EE	Employee Basis-Vers 14	-7,741	-167	0	-2,002	-2,753	-410
87DM	Group 1 Design (Allctd - SCMC Approved)	GD	Employee Basis Version 49	958,152	20,983	0	250,557	344,456	51,165
87EN	Environmental Policy	FG	Financial Basis-Vers 16	1,148,908	20,336	103,517	279,185	390,514	54,918
87ES	Employee Savings Plan Investment Management Fees	GC	Employee Basis Version 48	2,167,457	47,251	0	563,539	774,866	115,092
87GA	College Operations (Allocated)	EE	Employee Basis-Vers 14	120,918	2,970	0	35,562	48,901	7,275
87GA	College Operations (Allocated)	GD	Employee Basis Version 49	735,022	16,097	0	192,208	264,240	39,250
87GI	Gas Intelligence And End Use Sales Support	C5	Customer Basis-Vers 5	93	3	0	35	49	0
87GN	Genco - HR	GB	Employee Basis Version 47	945,510	27,798	0	235,242	381,230	55,029
87IIC	Health Care Design & Monitoring	EE	Employee Basis-Vers 14	45,843	990	0	11,855	16,302	2,425
87IIC	Health Care Design & Monitoring	GC	Employee Basis Version 48	656,451	14,311	0	170,677	234,681	34,857
87HR	Ships - Human Resources Business Systems Solutions	EE	Employee Basis-Vers 14	16,883	365	0	4,366	6,003	893
87HR	Ships - Human Resources Business Systems Solutions	GE	Employee Basis Version 50	3,318,244	70,678	0	846,484	1,164,040	172,881
87IM	System Inventory Management	F5	Financial Basis-Vers 5	1,449,361	37,103	0	510,030	713,376	100,296
87IN	CAMO	C3	Customer Basis-Vers 3	379,140	12,701	0	129,931	182,177	35,108
87LD	Leadership Development	EE	Employee Basis-Vers 14	87,872	1,898	0	22,724	31,247	4,648
87LD	Leadership Development	GD	Employee Basis Version 49	1,148,751	25,158	0	300,399	412,976	61,343
87MA	Millennium-Eea @SCS	EK	Employee Basis-Vers 20	4,518,375	115,218	0	1,376,297	1,892,748	281,043
87MF	Millennium-System Software	EE	Employee Basis-Vers 14	95,899	2,071	0	24,799	34,102	5,073
87MG	Millennium-Computer Hardware	EE	Employee Basis-Vers 14	41,089	888	0	10,626	14,611	2,174
87MI	Electric Market Studies	C3	Customer Basis-Vers 3	482,173	16,153	0	165,241	231,684	44,649
87MP	Millennium Business Unit Coordinators	EE	Employee Basis-Vers 14	543,475	11,739	0	140,543	193,260	28,750
87MX	Millennium Project	EE	Employee Basis-Vers 14	4,118,043	88,949	0	1,064,926	1,464,376	217,844
87NA	National Accounts	F5	Financial Basis-Vers 5	1,919,600	49,142	0	675,507	944,827	132,836
87OE	Organizational Effectiveness Development	EE	Employee Basis-Vers 14	54,883	1,185	0	14,193	19,516	2,903
87OE	Organizational Effectiveness Development	GD	Employee Basis Version 49	579,616	12,694	0	151,570	208,372	30,951
87PK	Plan Administration	EE	Employee Basis-Vers 14	4,469	97	0	1,156	1,589	236
87PK	Plan Administration	GC	Employee Basis Version 48	111,467	2,430	0	28,982	39,850	5,919
87PN	Pensions	EE	Employee Basis-Vers 14	20,799	449	0	5,379	7,396	1,100
87PN	Pensions	GC	Employee Basis Version 48	576,770	12,573	0	149,960	206,196	30,626
87R0	Human Resources - East Region	EH	Employee Basis-Vers 17	2,229,429	97,649	0	0	1,722,680	0
87R1	Human Resources - West Region	EI	Employee Basis-Vers 18	1,478,303	0	0	885,503	0	0
87R2	Human Resources - Coastal Region	EJ	Employee Basis-Vers 19	519,626	0	0	0	0	272,908
87RE	HR Regional Operations	EE	Employee Basis-Vers 14	569	12	0	147	202	30
87RE	HR Regional Operations	GD	Employee Basis Version 49	84,021	1,840	0	21,972	30,206	4,487
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	EE	Employee Basis-Vers 14	-64,222	-1,387	0	-16,608	-22,837	-3,397
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	GC	Employee Basis Version 48	138,010	3,009	0	35,883	49,339	7,328

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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
87SA	Service Agreements (Demand)	E3	Employee Basis-Vers 3	40,765	1,190	0	14,231	19,571	2,907
87SS	Staffing Services	EE	Employee Basis-Vers 14	384,014	8,295	0	99,306	136,555	20,314
87SS	Staffing Services	GD	Employee Basis Version 49	3,300,388	72,279	0	863,051	1,186,489	176,240
87SV	Employee Service Center	EE	Employee Basis-Vers 14	14,098	304	0	3,646	5,013	746
87SV	Employee Service Center	GC	Employee Basis Version 48	1,074,653	23,427	0	279,410	384,188	57,064
87TE	Testing And Assessment Development	GD	Employee Basis Version 49	80,303	1,759	0	20,999	28,869	4,288
87TN	Southern Co. Television Network	EE	Employee Basis-Vers 14	118,579	430	0	5,154	7,088	1,054
87TS	Customer Technology	C3	Customer Basis-Vers 3	883,640	29,602	0	302,823	424,589	81,825
87VP	Vision Progress Survey	EE	Employee Basis-Vers 14	1,274	27	0	329	453	67
87VP	Vision Progress Survey	GD	Employee Basis Version 49	27,477	602	0	7,185	9,878	1,467
87WP	Welfare Plan Administration	EE	Employee Basis-Vers 14	64,851	1,401	0	16,770	23,061	3,431
87WP	Welfare Plan Administration	GC	Employee Basis Version 48	1,367,255	29,806	0	355,486	488,794	72,601
87YF	Millennium-Application Remediation	ES	Employee Basis-Vers 28	10,369	0	0	0	0	5,223
87YH	Millennium-Application Remediation	EU	Employee Basis-Vers 30	58,189	0	0	41,396	0	8,461
87YI	Millennium-Application Remediation	EV	Employee Basis-Vers 31	1,408	0	0	0	1,087	162
87YM	Millennium-Application Remediation	EZ	Employee Basis-Vers 35	-2,924	-131	0	0	-2,157	-321
87YN	Millennium-Application Remediation	G0	Employee Basis-Vers 36	717,822	20,960	0	250,592	344,626	51,181
87YR	Millennium-Application Remediation	G4	Employee Basis-Vers 40	36,231	917	0	10,949	15,054	2,239
87YS	Millennium-Application Remediation	G5	Employee Basis-Vers 41	-582	0	0	-179	-246	-37
87YU	Millennium-Application Remediation	G7	Employee Basis-Vers 43	245,041	6,151	0	73,610	101,226	15,046
87YX	Millennium-Application Exp - Global	EE	Employee Basis-Vers 14	1,632,460	35,261	0	422,154	580,503	86,357
880B	SCS Below SCS Below The Line Costs - Corporate Council	S1	Salary Basis-Version 1	93,115	1,834	2,468	24,303	33,298	5,661
881B	SCS Below The Line Costs - External Affairs	S1	Salary Basis-Version 1	2,392,450	47,131	63,400	624,430	855,540	145,461
881P	Pipeline	EE	Employee Basis-Vers 14	273,408	5,905	0	70,703	97,224	14,463
8822	Rate Information System - Production (Fin)	F0	Financial Basis	34,353	0	0	12,408	17,352	2,439
8825	Rate Information System - Load Data Analysis (Fin)	F0	Financial Basis	476,888	0	0	172,252	240,876	33,859
8826	Rate Information System - Billing Data Retrieval (Fin)	F0	Financial Basis	11,634	0	0	4,202	5,877	826
8827	Rate Information System - Rate Design (Fin)	F0	Financial Basis	1,105	0	0	399	558	78
8827	Rate Information System - Rate Design (Fin)	F5	Financial Basis-Vers 5	177,086	4,534	0	62,316	87,162	12,254
882B	SCS Below SCS Below The Line Costs - Human Resources	S1	Salary Basis-Version 1	55,659	1,096	1,475	14,527	19,904	3,384
882E	Chief Operating Officer	D5	Domestic Financial Version 5	1,184,285	27,964	0	386,147	540,223	75,653
8831	Materials Management & Volume Procurement-Berkhan	A8	AOATL - Version 8	446,294	11,380	0	159,862	211,142	29,455
883B	SCS Below SCS Below The Line Costs - Chairman & CEO Soco	S1	Salary Basis-Version 1	401,894	7,917	10,650	104,894	143,717	24,435
8842	Southern Company Fleet Functionalization Activities	M4	Nmbr Of Vehicies-Vers 1	32,134	794	0	12,362	14,499	2,400
884B	SCS Below The Line Costs - President & CEO SCS	S1	Salary Basis-Version 1	7,489	148	198	1,955	2,678	455
885B	SCS Below SCS Below The Line Costs - Finance	S1	Salary Basis-Version 1	11,931	235	316	3,114	4,266	725
886B	Below The Line - Coo	S1	Salary Basis-Version 1	59,066	1,164	1,565	15,416	21,122	3,591
887B	SCS Strategic Planning	S1	Salary Basis-Version 1	1,545	30	41	403	552	94
88AB	SCS Below The Line Cost - Cmo	S1	Salary Basis-Version 1	17,217	339	456	4,494	6,157	1,047

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EWO	EWO DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
88CB	SCS Below The Line Cost - IR	S1	Salary Basis-Version 1	4,767	94	126	1,244	1,705	290
88CS	CSS	C3	Customer Basis-Vers 3	38,934,946	1,304,319	0	13,343,005	18,708,238	3,605,374
88DB	SCS Below The Line Cost - Auditing	S1	Salary Basis-Version 1	150	3	4	39	54	9
88EE	Outlook Policy Forum	M8	Fossil Fuel Gener-Vers 3	9,784,855	103,719	0	3,179,099	4,723,149	692,768
88GB	SCS Below The Line Cost - Fossil/Hydro	S1	Salary Basis-Version 1	244,845	4,823	6,488	63,904	87,556	14,887
88GM	General Marketing	C3	Customer Basis-Vers 3	1,891,299	63,359	0	648,148	908,769	175,134
88HB	SCS Below The Line Cost - Comptroller	S1	Salary Basis-Version 1	6,887	136	183	1,798	2,463	419
88SM	Sports Marketing	C3	Customer Basis-Vers 3	799,265	26,775	0	273,908	384,047	74,012
8932	System Planning - Transmission Facilities	A8	AOATL - Version 8	2,457,908	62,676	0	880,423	1,162,836	162,222
8933	System Planning - Transmission Operations	A8	AOATL - Version 8	932,062	23,768	0	333,864	440,958	61,516
8936	System Planning - Generation Facilities	A8	AOATL - Version 8	1,242,692	31,688	0	445,132	587,917	82,018
8938	Pricem Maintenance Support	A8	AOATL - Version 8	197,450	5,035	0	70,726	93,413	13,032
8941	System Planning - Resource Utilization	A8	AOATL - Version 8	1,493,877	38,094	0	535,106	706,753	98,596
8942	System Planning - Energy Budgeting	A8	AOATL - Version 8	1,110,652	28,322	0	397,835	525,449	73,303
8943	System Planning - Client Services	A8	AOATL - Version 8	1,565,987	39,933	0	560,937	740,868	103,355
8944	Resource Utilization - Production Capital Project Analysis	A8	AOATL - Version 8	190,024	4,846	0	68,067	89,901	12,542
8945	Generation Development	A8	AOATL - Version 8	1,617,079	41,236	0	579,238	765,040	106,728
9456	Cooling Tower Fill Fouling Study	AA	AOATL - Version 10	586	0	0	253	334	0
9502	Farley Project - Onsite	MW	Fossil Hydro Capacity Version 2	644,135	31,369	0	0	612,765	0
9621	Standard General Ledger And Mirs Management Report	FK	Financial Basis-Version 20	25,739	641	0	8,792	12,295	1,730
9661	Rate And Marketing Projects	C2	Customer Basis-Vers 2	3,554	0	0	0	2,980	574
9686	Jolies/Olaps Combination	F9	Financial Basis-Vers 9	1,060	0	0	688	0	135
9687	On Line System (Cics)-Customer Accounting (Cust)	C0	Customer Basis	3,491	0	0	1,237	1,736	334
96DC	Job Estimating And Tracking System (Jets)	A8	AOATL - Version 8	528,941	13,488	0	189,466	250,241	34,910
96GI	Southern Electric Geographic Info. Sys (Segis)	C6	Customer Basis	458,354	35,935	0	367,920	0	0
9710	Corporate & Legal (SES)	MH	No. Of Directors & Officers	57,566	4,404	8,468	12,187	10,834	4,743
9712	General Executive And Advisory (SES)	FJ	Financial Basis-Version 19	5,644,000	102,156	518,684	1,400,841	1,959,032	275,427
9715	Investor Relations (SES)	FJ	Financial Basis-Version 19	2,528,939	45,774	232,409	627,682	877,795	123,412
9716	Accounting (SES)	FG	Financial Basis-Vers 16	2,017,736	35,714	181,798	490,310	685,828	96,448
971A	Southern Company Stockholder Services	MC	Market Based Equity	3,949,072	77,797	0	1,163,396	1,710,343	172,574
9721	Financial Planning	N2	Market Based Equity-Version 2	417,067	8,008	10,218	119,865	176,252	17,767
9722	Finance (SES)	N2	Market Based Equity-Version 2	1,918	37	47	551	810	82
9726	System Accounting (SES)	B2	Sou Elec Sys Basis-Ver 2	4,565	48	1,390	782	1,063	105
972B	Capital Management	N2	Market Based Equity-Version 2	184,578	3,544	4,522	53,048	78,003	7,863
9730	Corptax Development	D2	Domestic Financial Basis V2	208,552	4,734	0	65,318	91,387	12,784
9744	Public Relations (SES)	D4	Domestic Financial Basis V4	1,649,081	34,631	185,851	476,585	666,559	93,338
974A	Southern Company Annual Meeting And Reports	MC	Market Based Equity	1,313,122	25,868	0	386,846	568,713	57,383
9752	Strategic Projects	FJ	Financial Basis-Version 19	26,555	481	2,440	6,591	9,217	1,296
97EA	External Affairs	D4	Domestic Financial Basis V4	2,778,870	58,356	313,179	803,093	1,123,219	157,284

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EW0	EW0 DESCRIPTION	CODE	ALLOCATION METHOD	TOTAL	SAV	SOCO	APC	GPC	GULF
97LW	General Counsel	FG	Financial Basis-Vers 16	4,938,043	87,404	444,917	1,199,945	1,678,441	236,038
97PX	Millennium Project-SCS	S1	Salary Basis-Version 1	1,204,367	23,726	31,916	314,340	430,682	73,226
97PZ	Home Run Write Off	S1	Salary Basis-Version 1	17,724	349	470	4,626	6,338	1,078
981E	SCS General Executive & Advisory	FJ	Financial Basis-Version 19	18,110	328	1,664	4,495	6,286	884
9860	System Aircraft Fixed Costs	MF	System Air Availability C	8,855,397	354,210	1,505,417	1,948,188	1,859,633	442,770
98MS	Marketing Strategies	C3	Customer Basis-Vers 3	3,696,747	123,841	0	1,266,875	1,776,287	342,319
9905	Power Coordination Center (AOATL)	A8	AOATL - Version 8	7,708,126	196,557	0	2,761,051	3,646,714	508,737
9907	PMS Network (AOATL)	A0	Annl Oper Area Terr Load	2,714,296	0	0	997,775	1,317,519	183,758
9907	PMS Network (AOATL)	A2	AOATL - Version 2	903,016	0	0	331,948	438,324	61,134
990A	Southern Wholesale Energy Administration	A8	AOATL - Version 8	2,224,169	56,716	0	796,696	1,052,253	146,795
990B	SWE Sales And Customer Care*	A8	AOATL - Version 8	1,718,512	43,822	0	615,571	813,028	113,422
990C	Power Procurement	A8	AOATL - Version 8	379,073	9,666	0	135,784	179,340	25,019
990D	SWE Merchant Functions	A8	AOATL - Version 8	6,233,338	158,950	0	2,232,782	2,948,992	411,400
990E	SWE Market Analysis	A8	AOATL - Version 8	2,101,882	53,598	0	752,894	994,400	138,724
990G	SWE Contract Administration - Alabama	A8	AOATL - Version 8	1,847,070	47,100	0	661,621	873,849	121,907
990H	SWE Contract Administration - Georgia	A8	AOATL - Version 8	132,350	3,375	0	47,408	62,615	8,735
990J	SWE New Business Development	A8	AOATL - Version 8	1,325,211	33,793	0	474,691	626,958	87,464
9910	Power System Data Processing Center (AOATL)	A0	Annl Oper Area Terr Load	483,849	0	0	177,863	234,860	32,756
9910	Power System Data Processing Center (AOATL)	A2	AOATL - Version 2	130,969	0	0	48,144	63,572	8,867
9915	Telecommunications - PMS (AOATL)	A0	Annl Oper Area Terr Load	83,838	0	0	30,819	40,694	5,675
9915	Telecommunications - PMS (AOATL)	A2	AOATL - Version 2	12,947	0	0	4,759	6,285	877
9920	System Security (AOATL)	A0	Annl Oper Area Terr Load	1,300,695	0	0	478,135	631,357	88,057
9920	System Security (AOATL)	A2	AOATL - Version 2	245,056	0	0	90,083	118,950	16,590
9922	Energy Management Systems (EMS)	A8	AOATL - Version 8	5,019,132	127,988	0	1,797,853	2,374,551	331,263
9923	System Control (AOATL)	A8	AOATL - Version 8	738,445	18,830	0	264,511	349,358	48,737
9926	Supervisory Control (AOATL)	A0	Annl Oper Area Terr Load	-23,205	0	0	-8,530	-11,264	-1,571
9926	Supervisory Control (AOATL)	A2	AOATL - Version 2	-6,714	0	0	-2,468	-3,259	-455
Total				\$ 278,614,870	\$6,870,596	\$ 3,989,194	\$ 88,440,657	\$119,967,584	\$ 18,913,342
Percent of Total				100.0%	2.5%	1.4%	31.7%	43.1%	6.8%
Regulated				91.6%					
Nonregulated				8.4%					

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EWO	EWO DESCRIPTION	MPC	SEGO	SEI	SNC	SCES	SCOM	SCS
8030	Southern Company Generation Accounting Services	\$ 94,612	\$ 46,200	\$ -	\$ -	\$ -	\$ -	\$ -
8040	SCG-Technical Services	15,278	7,460	0	0	0	0	0
8041	SCG-Safety & Compliance	3,420	1,670	0	0	0	0	0
8042	SCG-Maintenance Planning	22,238	10,859	0	0	0	0	0
8043	SCG-Plant Performance	1,458	712	0	0	0	0	0
8044	SCG-Training	7,252	3,541	0	0	0	0	0
8250	Plant Additions Budgeting (AOATL)	0	0	0	0	0	0	0
8251	Generating Plant/Transmission System Evaluation	49,820	0	0	0	0	0	0
8268	End-Use Research Projects	155,292	0	0	0	0	0	0
8269	New Source Review Issues Management	194,097	94,962	0	0	0	0	0
8270	Power Delivery Research - Overhead Transmission	48,247	0	0	0	0	0	0
8272	Power Delivery Research - Transmission Substations	38,505	0	0	0	0	0	0
8273	Power Delivery Research - Distribution	54,726	0	0	0	0	0	0
8350	Fuel Services Other Than Mine Operation (FFG)	383,442	226,331	0	0	0	0	0
8356	Air Quality Studies (FFG)	10,308	5,043	0	0	0	0	0
8358	Combustion And Fuel Effects	56,723	27,752	0	0	0	0	0
8362	Research Administration (AOATL)	37,948	0	0	0	0	0	0
8365	Flue Gas Treatment	25,995	12,718	0	0	0	0	0
8375	Environmental Regulations	249,668	0	0	0	0	0	0
8386	Power Delivery Research	1,568	0	0	0	0	0	0
8387	Advanced End-Use Technology Research	91,753	0	0	0	0	0	0
8389	Chief Production Officer	529,163	258,393	0	0	0	0	0
8390	Particulate Control Studies	35,190	17,217	0	0	0	0	0
8399	Southern Csouthern Company Generation-EVP Power Generation	23,758	11,601	0	0	0	0	0
8429	Clean Air Act Compliance Strategy	108,927	53,292	0	0	0	0	0
8452	Power Generation Engineering	99,061	0	0	0	0	0	0
8453	Water And Waste Management Programs	34,537	20,387	0	0	0	0	0
8455	Advanced Energy Systems	98,735	48,306	0	0	0	0	0
8456	Thermal And Fluid Sciences	48,223	0	0	0	0	0	0
8457	R&EA Technical And Economic Assessments	5,115	0	0	0	0	0	0
8461	Plant Field Services - System Work	109,252	53,349	0	0	0	0	0
8475	New Generation Development	8,524	0	0	0	0	0	0
8486	Substation Standardization	3,120	0	0	0	0	0	0
8523	Regional Air Quality Issues	97,585	47,743	0	0	0	0	0
8568	Clean Air Compliance Implementation	0	0	0	0	0	0	0
8588	Fossil & Hydro Best Practices	22,387	10,932	0	0	0	0	0
8621	8621	5,770	0	0	0	0	0	0
8623	Standard Transportation System	0	0	0	0	0	0	0
8650	Client Server Account Validation	1,831	0	0	907	0	0	1,792

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
8651	Walker Project (Allocation Includes So. Nuclear)	195,974	0	0	96,942	0	0	191,775
8652	Walker Project (Allocation Excludes So. Nuclear)	2	0	0	0	0	0	1
8661	Energy Analysis/Dso Programming Support	16,726	0	0	0	0	0	0
8669	Power Delivery Systems (AOATL)	52,681	0	0	0	0	0	0
8669	Power Delivery Systems (AOATL)	13,248	0	0	0	0	0	0
8675	Telecommunications - EMS / PMS	182,929	0	0	0	0	0	0
8675	Telecommunications - EMS / PMS	49,273	0	0	0	0	0	0
8686	Standard Accounts Payable System (Fin)	22,418	0	0	0	0	0	21,885
8686	Standard Accounts Payable System (Fin)	19,372	0	0	0	0	0	18,935
8691	Employee Information System (Emp)	347	0	0	723	0	0	805
86AA	Mirs Management Reporting System	15	0	0	0	0	0	0
86AM	Amps System-Wide Implementation SCS99-005	570,704	0	0	0	0	0	557,972
86AP	Amps Maintamps Maintenance/Production Support	99,717	0	0	0	0	0	97,467
86AT	Automated Resources Management System	65,825	0	0	0	0	0	0
86DW	Data Warehouse Infrastructure And Pilot	13,340	0	8,253	27,717	1,324	1,713	30,884
86FA	Fuel Accounting & Asset Control System	31,039	0	0	0	0	0	0
86FI	Fossil/Hydro	1,010	0	0	0	0	0	0
86IE	Internet Infrastructure Buildup And Enhancements	43,660	0	27,011	90,718	4,332	5,606	101,081
86IP	Insight Project	0	0	0	0	0	0	0
86IP	Insight Project	0	0	0	0	0	0	0
86RU	Home Run Project	72,649	0	0	121,883	10,613	17,616	114,991
86TC	Trouble Call Management System	19,816	0	0	0	0	0	0
86TC	Trouble Call Management System	4,700	0	0	0	0	0	0
86WM	WOMS 2000	59,863	0	0	0	0	0	0
8701	Power Generation & Support Audits	29,425	0	0	0	0	0	0
8702	Transmission, Power Delivery & Real Estate Audits	20,487	0	0	0	0	0	0
8703	Customer Service And Marketing Audits	11,441	0	0	0	0	0	0
8704	AFT Audits (No SEI Allocation)	10,657	0	0	5,271	692	1,347	10,426
8706	AFT Audits (W/ SEI Allocation)	9,433	0	40,258	4,653	610	1,180	9,222
8707	Human Resources Audits	27	0	10	57	0	0	63
8707	Human Resources Audits	2,163	0	764	4,496	216	274	5,011
8708	Corporate Support Audits	2,609	0	1,042	1,273	169	333	2,512
8708	Corporate Support Audits	2,012	0	8,587	993	130	251	1,967
8708	Corporate Support Audits	0	0	0	0	0	0	0
8709	Fuel And Transportation Audits	3,532	2,085	0	0	0	0	0
870A	Audit Oversight	26,809	0	10,704	13,082	1,734	3,419	25,817
870A	Audit Oversight	15,421	0	65,813	7,607	998	1,928	15,076
870A	Audit Oversight	0	0	0	0	0	0	0
870B	Information Systems Audits	31,998	0	12,775	15,614	2,070	4,081	30,815

Gulf Power Company
SCS Allocations
1999

EW0	EW0 DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
870B	Information Systems Audits	25,367	0	108,264	12,514	1,642	3,172	24,801
870B	Information Systems Audits	0	0	0	0	0	0	0
870C	Compliance Audits	23,773	0	8,396	49,415	2,373	3,012	55,073
870D	Southern Wholesale Energy & Bulk Power Activities	7,904	0	0	0	0	0	0
870F	Procurement Audits	2,737	0	0	0	0	0	2,676
870I	Information Systems Audits	939	0	0	465	0	0	919
8716	Accounting (Fin)	16,727	0	0	0	0	0	0
8721	Financial Planning	104,955	0	0	0	0	0	0
8722	Finance (SES)	54,601	0	0	0	0	0	0
8727	Financial Coordination Services (Fin)	9,242	2,365	39,356	4,555	591	1,161	0
8727	Financial Coordination Services (Fin)	811	0	3,458	401	52	102	0
8728	System Compensation And Benefits	2,907	0	1,027	6,043	290	369	6,735
8728	System Compensation And Benefits	128,491	0	32,123	267,035	12,751	16,429	297,442
872B	Capital Management	40,204	0	0	0	0	0	0
872D	Credit Analysis - Power Marketing	7,597	0	0	0	0	0	0
8730	Taxes (Fin)	100,633	25,866	40,216	49,089	6,608	12,842	97,046
8731	Tax Investigation	1	0	0	0	0	0	0
8732	Treasury (Fin)	8,184	0	34,880	4,048	524	1,029	0
8734	Southern Company Human Resources Management	155,289	0	22,100	322,660	15,617	19,744	359,493
8735	Employee Stock Ownership Plan (Emp)	4,268	0	1,067	8,870	423	547	9,880
8737	Planning, Market Research & Support	10,218	0	0	0	0	0	0
8738	Insurance (Risk Management) (IPG)	35,428	6,730	19,936	13,587	6,413	4,318	44,000
873A	Southern Company Group Exec	8,721	0	0	0	0	0	0
8741	Pension Trusts (Emp)	40,272	0	14,231	83,874	4,012	5,148	93,412
8744	Public Relations (Cust)	42,581	0	15,038	88,513	4,250	5,394	0
8747	Employee Savings Plan (Emp)	30,849	0	7,712	64,112	3,061	3,945	71,413
8748	Competitive Intelligence	13,090	0	0	0	0	0	0
8750	Governmental Affairs Washington Office	210,355	20,389	209,360	1,989	6,465	47,741	0
8750	Governmental Affairs Washington Office	9,031	2,317	3,602	4,398	579	1,159	0
8764	Customer Research	86,772	0	0	0	0	0	0
8765	Load Research	44,116	0	0	0	0	0	0
8766	Forecasting	35,591	0	0	0	0	0	0
8770	Marketing Information & Support	892	0	0	0	0	0	0
8786	Soco Volume Procurement	48,602	0	0	0	0	0	0
8798	Customer Satisfaction	18,825	0	0	0	0	0	0
87CD	Comp & Benefits Design	-655	0	-231	-1,361	-65	-83	15,081
87CD	Comp & Benefits Design	54,270	0	13,568	112,786	5,386	6,939	125,628
87CM	Corporate Compliance	23,479	0	8,292	48,806	2,343	2,974	54,394
87CN	Compensation	2,408	0	850	5,004	240	305	5,577

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
87CN	Compensation	64,062	0	16,015	133,136	6,357	8,191	148,296
87DE	New Produce Development & Corporate Init (Allc)	5,928	0	2,094	12,323	592	751	13,734
87DE	New Produce Development & Corporate Init (Allc)	109,830	0	15,630	228,204	11,045	13,963	254,254
87DM	Group 1 Design (Allctd - SCMC Approved)	-403	0	-143	-838	-40	-51	-934
87DM	Group 1 Design (Allctd - SCMC Approved)	50,495	0	7,186	104,918	5,078	6,420	116,894
87EN	Environmental Policy	48,484	12,408	206,459	23,897	3,102	6,090	0
87ES	Employee Savings Plan Investment Management Fees	113,575	0	28,394	236,036	11,271	14,522	262,913
87GA	College Operations (Allocated)	7,165	0	2,530	14,893	715	908	0
87GA	College Operations (Allocated)	38,736	0	5,512	80,485	3,895	4,925	89,673
87GI	Gas Intelligence And End Use Sales Support	5	0	0	0	0	0	0
87GN	Genco - IIR	67,511	0	0	0	0	0	178,701
87IC	Health Care Design & Monitoring	2,388	0	843	4,965	238	303	5,533
87IC	Health Care Design & Monitoring	34,398	0	8,599	71,487	3,414	4,398	79,628
87IIR	Ships - Human Resources Business Systems Solutions	879	0	310	1,828	88	114	2,037
87IIR	Ships - Human Resources Business Systems Solutions	170,557	0	105,520	354,388	16,923	21,903	394,871
87IM	System Inventory Management	88,556	0	0	0	0	0	0
87IN	CAMO	19,222	0	0	0	0	0	0
87LD	Leadership Development	4,578	0	1,617	9,516	457	580	10,606
87LD	Leadership Development	60,539	0	8,616	125,788	6,088	7,697	140,147
87MA	Millennium-Eea @SCS	276,976	0	0	576,094	0	0	0
87MF	Millennium-System Software	4,996	0	1,765	10,386	499	633	11,575
87MG	Millennium-Computer Hardware	2,141	0	756	4,450	214	271	4,959
87MI	Electric Market Studies	24,446	0	0	0	0	0	0
87MP	Millennium Business Unit Coordinators	28,315	0	10,000	58,858	2,826	3,587	65,597
87MX	Millennium Project	214,550	0	75,772	445,984	21,413	27,182	497,047
87NA	National Accounts	117,288	0	0	0	0	0	0
87OE	Organizational Effectiveness Development	2,859	0	1,010	5,944	285	362	6,624
87OE	Organizational Effectiveness Development	30,546	0	4,347	63,468	3,072	3,883	70,713
87PK	Plan Administration	233	0	82	484	23	30	539
87PK	Plan Administration	5,841	0	1,460	12,139	580	747	13,521
87PN	Pensions	1,083	0	383	2,252	108	138	2,511
87PN	Pensions	30,223	0	7,556	62,810	2,999	3,865	69,962
87R0	Human Resources - East Region	0	0	0	0	33,887	12,262	362,951
87R1	Human Resources - West Region	0	0	0	475,570	0	20,992	96,238
87R2	Human Resources - Coastal Region	246,718	0	0	0	0	0	0
87RE	HR Regional Operations	30	0	10	62	3	4	69
87RE	HR Regional Operations	4,428	0	630	9,200	445	563	10,251
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	-3,346	0	-1,182	-6,955	-334	-424	-7,752
87RK	ESP/ESOP Record Keeping & Investment Mgt. Fees	7,232	0	1,808	15,029	718	925	16,741

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
87SA	Service Agreements (Demand)	2,866	0	0	0	0	0	0
87SS	Staffing Services	20,007	0	7,066	41,588	1,997	2,536	46,350
87SS	Staffing Services	173,930	0	24,753	361,393	17,492	22,113	402,647
87SV	Employee Service Center	734	0	259	1,527	73	93	1,702
87SV	Employee Service Center	56,312	0	14,078	117,030	5,588	7,200	130,355
87TE	Testing And Assessment Development	4,232	0	602	8,793	426	538	9,797
87TN	Southern Co. Television Network	1,038	0	367	2,159	104	132	101,053
87TS	Customer Technology	44,802	0	0	0	0	0	0
87VP	Vision Progress Survey	66	0	23	138	7	9	154
87VP	Vision Progress Survey	1,448	0	206	3,009	146	184	3,352
87WP	Welfare Plan Administration	3,379	0	1,193	7,023	337	428	7,827
87WP	Welfare Plan Administration	71,644	0	17,911	148,894	7,110	9,161	165,848
87YF	Millennium-Application Remediation	5,146	0	0	0	0	0	0
87YH	Millennium-Application Remediation	8,333	0	0	0	0	0	0
87YI	Millennium-Application Remediation	159	0	0	0	0	0	0
87YM	Millennium-Application Remediation	-316	0	0	0	0	0	0
87YN	Millennium-Application Remediation	50,463	0	0	0	0	0	0
87YR	Millennium-Application Remediation	2,206	0	0	4,583	0	283	0
87YS	Millennium-Application Remediation	-36	0	0	-75	-4	-5	0
87YU	Millennium-Application Remediation	14,825	0	0	30,826	1,470	1,887	0
87YX	Millennium-Application Exp - Global	85,051	0	30,037	176,795	8,489	10,774	197,038
880B	SCS Below SCS Below The Line Costs - Corporate Council	5,587	317	2,821	12,682	3,985	158	0
881B	SCS Below The Line Costs - External Affairs	143,547	8,134	72,491	325,852	102,397	4,067	0
881P	Pipeline	14,244	0	5,031	29,610	1,422	1,805	33,000
8822	Rate Information System - Production (Fin)	2,154	0	0	0	0	0	0
8825	Rate Information System - Load Data Analysis (Fin)	29,901	0	0	0	0	0	0
8826	Rate Information System - Billing Data Retrieval (Fin)	729	0	0	0	0	0	0
8827	Rate Information System - Rate Design (Fin)	69	0	0	0	0	0	0
8827	Rate Information System - Rate Design (Fin)	10,820	0	0	0	0	0	0
882B	SCS Below SCS Below The Line Costs - Human Resources	3,340	189	1,686	7,581	2,382	95	0
882E	Chief Operating Officer	66,702	17,072	0	32,439	0	0	38,085
8831	Materials Management & Volume Procurement-Berkhan	34,454	0	0	0	0	0	0
883B	SCS Below SCS Below The Line Costs - Chairman & CEO Soco	24,114	1,366	12,177	54,738	17,201	683	0
8842	Southern Company Fleet Functionalization Activities	2,079	0	0	0	0	0	0
884B	SCS Below The Line Costs - President & CEO SCS	449	25	227	1,020	321	13	0
885B	SCS Below SCS Below The Line Costs - Finance	716	41	362	1,625	511	20	0
886B	Below The Line - Coo	3,544	201	1,790	8,045	2,528	100	0
887B	SCS Strategic Planning	93	5	47	210	66	3	0
88AB	SCS Below The Line Cost - Cmo	1,033	59	522	2,345	737	29	0

Gulf Power Company

SCS Allocations

1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
88CB	SCS Below The Line Cost - IR	286	16	144	649	204	8	0
88CS	CSS	1,974,010	0	0	0	0	0	0
88DB	SCS Below The Line Cost - Auditing	9	1	5	20	6	0	0
88EE	Outlook Policy Forum	682,983	403,136	0	0	0	0	0
88GB	SCS Below The Line Cost - Fossil/Hydro	14,691	832	7,419	33,348	10,479	416	0
88GM	General Marketing	95,889	0	0	0	0	0	0
88HB	SCS Below The Line Cost - Comptroller	413	23	209	938	295	12	0
88SM	Sports Marketing	40,523	0	0	0	0	0	0
8932	System Planning - Transmission Facilities	189,751	0	0	0	0	0	0
8933	System Planning - Transmission Operations	71,955	0	0	0	0	0	0
8936	System Planning - Generation Facilities	95,937	0	0	0	0	0	0
8938	Pricem Maintenance Support	15,243	0	0	0	0	0	0
8941	System Planning - Resource Utilization	115,328	0	0	0	0	0	0
8942	System Planning - Energy Budgeting	85,743	0	0	0	0	0	0
8943	System Planning - Client Services	120,894	0	0	0	0	0	0
8944	Resource Utilization - Production Capital Project Analysis	14,670	0	0	0	0	0	0
8945	Generation Development	124,838	0	0	0	0	0	0
9456	Cooling Tower Fill Fouling Study	0	0	0	0	0	0	0
9502	Farley Project - Onsite	0	0	0	0	0	0	0
9621	Standard General Ledger And Mtrs Management Report	1,526	0	0	754	0	0	0
9661	Rate And Marketing Projects	0	0	0	0	0	0	0
9686	Jolies/Olaps Combination	120	0	0	0	0	0	117
9687	On Line System (Cics)-Customer Accounting (Cust)	183	0	0	0	0	0	0
96DC	Job Estimating And Tracking System (Jets)	40,835	0	0	0	0	0	0
96GI	Southern Electric Geographic Info. Sys (Segis)	54,498	0	0	0	0	0	0
9710	Corporate & Legal (SES)	4,404	0	6,436	3,725	1,353	1,013	0
9712	General Executive And Advisory (SES)	243,256	62,649	1,035,674	0	15,803	30,478	0
9715	Investor Relations (SES)	108,997	28,072	464,060	0	7,081	13,657	0
9716	Accounting (SES)	85,148	21,792	362,587	41,969	5,448	10,695	0
971A	Southern Company Stockholder Services	160,727	22,509	616,845	0	4,343	20,537	0
9721	Financial Planning	16,558	2,294	63,561	0	459	2,085	0
9722	Finance (SES)	76	11	292	0	2	10	0
9726	System Accounting (SES)	101	16	1,034	0	3	23	0
972B	Capital Management	7,328	1,015	28,130	0	203	923	0
9730	Corptax Development	11,282	0	4,504	5,505	730	1,441	10,865
9744	Public Relations (SES)	82,289	21,108	32,817	40,073	5,277	10,554	0
974A	Southern Company Annual Meeting And Reports	53,444	7,485	205,110	0	1,444	6,829	0
9752	Strategic Projects	1,145	295	4,873	0	74	143	0
97EA	External Affairs	138,665	35,569	55,300	67,527	8,893	17,785	0

Gulf Power Company
SCS Allocations
1999

EWO	EWO DESCRIPTION	MPC	SEGCO	SEI	SNC	SCES	SCOM	SCS
97LW	General Counsel	208,386	53,331	887,367	102,711	13,332	26,172	0
97PX	Millennium Project-SCS	72,262	4,095	36,492	164,035	51,547	2,047	0
97PZ	Home Run Write Off	1,063	60	537	2,414	759	30	0
981E	SCS General Executive & Advisory	781	201	3,323	0	51	98	0
9860	System Aircraft Fixed Costs	442,769	0	177,106	619,877	88,553	177,118	1,239,757
98MS	Marketing Strategies	187,425	0	0	0	0	0	0
9905	Power Coordination Center (AOATL)	595,067	0	0	0	0	0	0
9907	PMS Network (AOATL)	215,245	0	0	0	0	0	0
9907	PMS Network (AOATL)	71,609	0	0	0	0	0	0
990A	Southern Wholesale Energy Administration	171,707	0	0	0	0	0	0
990B	SWE Sales And Customer Care*	132,669	0	0	0	0	0	0
990C	Power Procurement	29,264	0	0	0	0	0	0
990D	SWE Merchant Functions	481,214	0	0	0	0	0	0
990E	SWE Market Analysis	162,266	0	0	0	0	0	0
990G	SWE Contract Administration - Alabama	142,594	0	0	0	0	0	0
990H	SWE Contract Administration - Georgia	10,218	0	0	0	0	0	0
990J	SWE New Business Development	102,306	0	0	0	0	0	0
9910	Power System Data Processing Center (AOATL)	38,370	0	0	0	0	0	0
9910	Power System Data Processing Center (AOATL)	10,386	0	0	0	0	0	0
9915	Telecommunications - PMS (AOATL)	6,650	0	0	0	0	0	0
9915	Telecommunications - PMS (AOATL)	1,027	0	0	0	0	0	0
9920	System Security (AOATL)	103,145	0	0	0	0	0	0
9920	System Security (AOATL)	19,433	0	0	0	0	0	0
9922	Energy Management Systems (EMS)	387,477	0	0	0	0	0	0
9923	System Control (AOATL)	57,008	0	0	0	0	0	0
9926	Supervisory Control (AOATL)	-1,840	0	0	0	0	0	0
9926	Supervisory Control (AOATL)	-532	0	0	0	0	0	0
	Total	\$ 16,956,966	\$ 1,722,547	\$ 5,459,516	\$ 7,138,919	\$ 623,523	\$ 724,110	\$ 7,807,915
	Percent of Total	6.1%	0.6%	2.0%	2.6%	0.2%	0.3%	2.8%

Gulf Power Company
SCS Allocations
SCS Wholesale Energy Adjustments

Southern Wholesale Energy Costs	\$	1,501,556
Test Year Adjustment	\$	(304,000)
Adjustment to Remove All Wholesale Costs	\$	1,197,556
Jurisdictional Factor		1
Jurisdictional Adjustment	\$	(1,197,556)

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	ELIM	Allocation Method	Total	Gulf	Factor	Revised	Revised	Revised	Difference
							Allocation Method	Factor	Allocation	
8030	Southern Company Generation Accounting Services	350	Fossil/Hydro Capacity	2,226,475	159,638	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	138,709	(20,929)
8031	Gem - CFO	350	Fossil/Hydro Capacity	506,878	36,343	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	31,578	(4,765)
8040	SCG-Technical Services	350	Fossil/Hydro Capacity	783,273	56,160	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	48,798	(7,362)
8041	SCG-Safety & Compliance	350	Fossil/Hydro Capacity	616,596	44,209	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	38,414	(5,795)
8042	SCG-Maintenance Planning	350	Fossil/Hydro Capacity	2,195,149	157,392	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	136,758	(20,634)
8044	SCG-Training	350	Fossil/Hydro Capacity	561,226	40,239	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	34,964	(5,275)
8251	Generating Plant/Transmission System Evaluation	208	AOATL - Version 8	699,329	45,176	6.46%	AOATL - Version 12	6.23%	43,568	(1,608)
8268	End-Use Research Projects	208	AOATL - Version 8	3,497,960	225,968	6.46%	AOATL - Version 12	6.23%	217,923	(8,045)
8269	New Source Review Issues Management	351	Fossil Capacity	10,033,860	782,641	7.80%	Fossil Capacity w/SPC	6.70%	672,269	(110,372)
8270	Power Delivery Research - Overhead Transmission	208	AOATL - Version 8	750,000	48,450	6.46%	AOATL - Version 12	6.23%	46,725	(1,725)
8272	Power Delivery Research - Transmission Substations	208	AOATL - Version 8	772,910	49,930	6.46%	AOATL - Version 12	6.23%	48,152	(1,778)
8273	Power Delivery Research - Distribution	208	AOATL - Version 8	963,000	62,209	6.46%	AOATL - Version 12	6.23%	59,995	(2,214)
8350	Fuel Services Other Than Mine Operation (FFG)	303	Fossil Fuel Gener-Vers 3	8,022,830	681,137	8.49%	AOATL - Version 12	6.23%	499,822	(181,315)
8356	Air Quality Studies (FFG)	351	Fossil Capacity	214,798	16,754	7.80%	Fossil Capacity w/SPC	6.70%	14,391	(2,363)
8358	Combustion And Fuel Effects	351	Fossil Capacity	954,864	74,479	7.80%	Fossil Capacity w/SPC	6.70%	63,976	(10,503)
8362	Research Administration (AOATL)	208	AOATL - Version 8	626,234	40,454	6.46%	AOATL - Version 12	6.23%	39,014	(1,440)
8365	Flue Gas Treatment	351	Fossil Capacity	973,427	75,927	7.80%	Fossil Capacity w/SPC	6.70%	65,220	(10,707)
8375	Environmental Regulations	208	AOATL - Version 8	3,673,271	237,293	6.46%	AOATL - Version 12	6.23%	228,845	(8,448)
8387	Advanced End-Use Technology Research	208	AOATL - Version 8	1,623,443	104,874	6.46%	AOATL - Version 12	6.23%	101,140	(3,734)
8389	Gem President	350	Fossil/Hydro Capacity	4,422,950	317,125	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	275,550	(41,575)
8399	Southern Csouthern Company Generation-EVP Power Generation	350	Fossil/Hydro Capacity	920,836	66,023	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	57,368	(8,655)
8429	Clean Air Act Compliance Strategy	351	Fossil Capacity	2,099,120	163,731	7.80%	Fossil Capacity w/SPC	6.70%	140,641	(23,090)
8452	Power Generation Engineering	208	AOATL - Version 8	1,262,942	81,585	6.46%	AOATL - Version 12	6.23%	78,681	(2,904)
8453	Water And Waste Management Programs	303	Fossil Fuel Gener-Vers 3	519,485	44,104	8.49%	Fossil Fuel Gener-Vers 3 w/SPC	8.25%	42,858	(1,246)
8455	Advanced Energy Systems	351	Fossil Capacity	1,346,667	105,039	7.80%	Fossil Capacity w/SPC	6.70%	90,227	(14,812)
8456	Thermal And Fluid Sciences	208	AOATL - Version 8	929,845	60,067	6.46%	AOATL - Version 12	6.23%	57,929	(2,138)
8457	R&EA Technical And Economic Assessments	208	AOATL - Version 8	52,438	3,387	6.46%	AOATL - Version 12	6.23%	3,267	(120)
8461	Plant Field Services - System Work	350	Fossil/Hydro Capacity	2,758,538	197,786	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	171,857	(25,929)
8475	New Generation Development	208	AOATL - Version 8	89,477	5,780	6.46%	100% SPC	0.00%	0	(5,780)
8486	Substation Standardization	208	AOATL - Version 8	61,469	3,970	6.46%	AOATL - Version 12	6.23%	3,830	(140)
8523	Regional Air Quality Issues	351	Fossil Capacity	2,113,667	164,866	7.80%	Fossil Capacity w/SPC	6.70%	141,616	(23,250)
8568	Clean Air Compliance Implementation	210	AOATL - Version 10	690,981		0.00%	AOATL - Version 10		0	0
8651	Walker Project (Allocation Includes So. Nuclear)	267	Financial Basis-Vers 7	2,064,528	134,194	6.50%	Financial Basis-Vers 7 w/ SPC	5.70%	117,678	(16,516)
8661	Distribution Metering Systems	503	Customer Basis-Vers 3	717,962	67,416	9.39%	Customer Basis-Vers 3	9.39%	67,416	0
8669	Distribution Systems (AOATL)	200	AOATL	51,193	3,389	6.62%	AOATL	6.62%	3,389	(0)
8675	Telecommunications - EMS / PMS	200	AOATL	1,946,706	128,871	6.62%	AOATL	6.62%	128,872	1
8686	Standard Accounts Payable System (Fin)	268	Financial Basis-Vers 8	293,584	19,728	6.72%	AOATL - Version 12	6.23%	18,290	(1,438)
8691	Employee Information System (Emp)	412	Employee Basis-Vers 12	3,956	211	5.33%	Employee Basis-Vers 12 Adj.	4.87%	193	(18)
86AP	Amps Maintamps Maintenance/Production Support	268	Financial Basis-Vers 8	2,151,430	144,575	6.72%	AOATL - Version 12	6.23%	134,034	(10,541)
86AT	Automated Resources Management System	503	Customer Basis-Vers 3	1,831,926	172,017	9.39%	Customer Basis-Vers 3	9.39%	172,017	0
86EP	E-Procurement	242	Domestic Fin Basis V5	1,875,674	119,855	6.39%	Domestic Fin Basis V5 w/SPC	5.64%	105,788	(14,067)
86FA	Fuel Accounting & Asset Control System	265	Financial Basis-Vers 5	415,096	30,052	7.24%	Financial Basis-Vers 5 w/SPC	6.25%	25,944	(4,109)
86IE	E Business Infrastructure	416	Employee Basis-Vers 16	5,634,091	289,028	5.13%	Employee Basis-Vers 16	5.13%	289,028	0

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EWO	EWO DESCRIPTION	ELIM	Allocation Method	Total	Gulf	Factor	Revised		Difference	
							Allocation Method	Factor		
86TC	Trouble Call Management System	507	Customer Basis	1,426,875	202,901	14.22%	Customer Basis	14.22%	202,901	0
86TP	Transmission Systems	208	AOATL - Version 8	2,278,846	147,213	6.46%	AOATL - Version 12	6.23%	141,972	(5,241)
86WM	WOMS 2000	350	Fossil/Hydro Capacity	806,476	57,824	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	50,243	(7,581)
8701	Audits Of Power Generation Activities	208	AOATL - Version 8	595,945	38,497	6.46%	AOATL - Version 12	6.23%	37,127	(1,370)
8702	Audits Of Power Delivery Activities	208	AOATL - Version 8	164,488	10,625	6.46%	AOATL - Version 12	6.23%	10,248	(377)
8703	Audits Of Customer Care & Marketing Activities	503	Customer Basis-Vers 3	160,654	15,085	9.39%	Customer Basis-Vers 3	9.39%	15,085	0
8704	Audits Of SCS Corporate Activities	284	Financial Basis-Vers 24	675,749	42,977	6.36%	Financial Basis-Vers 24 w/SPC	4.97%	33,585	(9,392)
8706	Audits Of AFT Activities	273	Financial Basis-Vers 13	478,192	30,460	6.37%	Financial Basis-Vers 13 w/SPC	5.60%	26,779	(3,681)
8707	Audits Of Human Resources Activities	416	Employee Basis-Vers 16	106,876	5,482	5.13%	Employee Basis-Vers 16 Adj	4.67%	4,988	(494)
8708	Audits Of Corporate Support Activities	233	Domestic Fin Basis V2	12,511	795	6.35%	Domestic Fin Basis V2 w/SPC	5.61%	702	(93)
8709	Audits Of Fuel And Transportation Activities	303	Fossil Fuel Gener-Vers 3	285,525	24,241	8.49%	Fossil Fuel Gener-Vers 3 w/SPC	8.25%	23,556	(685)
870A	Auditing Related Activities - Bud	233	Domestic Fin Basis V2	344,279	21,896	6.36%	Domestic Fin Basis V2 w/SPC	5.61%	19,311	(2,582)
870B	Audits Of Information System Activities	233	Domestic Fin Basis V2	787,575	50,089	6.36%	Domestic Fin Basis V2 w/SPC	5.61%	44,183	(5,906)
870C	Audits Of Compliance Activities	416	Employee Basis-Vers 16	295,489	15,158	5.13%	Employee Basis-Vers 16 Adj	4.67%	13,793	(1,365)
870D	Audits Of Bulk Power & SWE Activities	208	AOATL - Version 8	160,065	10,340	6.46%	AOATL - Version 12	6.23%	9,972	(368)
870F	Audits Of Procurement Activities	268	Financial Basis-Vers 8	255,494	17,169	6.72%	Financial Basis V28	5.85%	14,946	(2,223)
870G	Audits Of Transmission Activities	208	AOATL - Version 8	197,803	12,778	6.46%	AOATL - Version 12	6.23%	12,323	(455)
8716	Accounting (Fin)	283	Financial Basis-Vers 23	612,481	44,220	7.22%	Financial Basis-Vers 23 w/SPC	6.25%	38,280	(5,940)
8721	Financial Planning	629	Market-Based Equity V5	2,390,568	114,986	4.81%	Market-Based Equity V5 w/SPC	4.50%	107,576	(7,410)
8722	Finance	629	Market-Based Equity V5	1,110,941	53,436	4.81%	Market-Based Equity V5 w/SPC	4.50%	49,992	(3,444)
8727	Financial Coordination Services (Fin)	285	Financial Basis-Vers 25	393,469	23,175	5.89%	Financial Basis-Vers 25 w/SPC	4.97%	19,555	(3,620)
8728	System Compensation And Benefits	416	Employee Basis-Vers 16	2,026,234	103,945	5.13%	Employee Basis-Vers 16 Adj	4.67%	94,585	(9,360)
872B	Capital Management	627	Market-Based Equity V3	587,561	28,731	4.89%	Market-Based Equity V3 w/SPC	4.59%	26,969	(1,762)
872D	Credit Analysis - Power Marketing	208	AOATL - Version 8	132,396	8,552	6.46%	AOATL - Version 12	6.23%	8,248	(304)
8730	Taxes (Fin)	240	Domestic Fin Basis	1,939,193	121,393	6.26%	Domestic Fin Basis w/SPC	5.53%	107,237	(14,156)
8732	Treasury (Fin)	282	Financial Basis-Vers 22	237,889	16,247	6.83%	Financial Basis-Vers 22 w/SPC	5.95%	14,154	(2,093)
8734	Southern Company Human Resources Management	416	Employee Basis-Vers 16	1,717,746	88,120	5.13%	Employee Basis-Vers 16 Adj	4.67%	80,185	(7,935)
8735	Employee Stock Ownership Plan (Emp)	416	Employee Basis-Vers 16	87,827	4,505	5.13%	Employee Basis-Vers 16 Adj	4.67%	4,099	(406)
8737	Planning, Market Research & Support	503	Customer Basis-Vers 3	169,996	15,962	9.39%	Customer Basis-Vers 3	9.39%	15,962	0
8738	Insurance (Risk Management) (IPG)	281	Insurance Premium Basis	1,056,601	71,637	6.78%	Insurance Premium Basis Adj	6.32%	66,756	(4,881)
8741	Pension Trusts (Emp)	416	Employee Basis-Vers 16	713,874	36,621	5.13%	Employee Basis-Vers 16 Adj	4.67%	33,323	(3,298)
8744	Public Relations (Cust)	416	Employee Basis-Vers 16	632,649	32,454	5.13%	Employee Basis-Vers 16 Adj	4.67%	29,531	(2,923)
8747	Employee Savings Plan (Emp)	416	Employee Basis-Vers 16	670,821	34,413	5.13%	Employee Basis-Vers 16 Adj	4.67%	31,314	(3,099)
8748	Marketing Information Management	208	AOATL - Version 8	1,355,585	87,570	6.46%	AOATL - Version 12	6.23%	84,453	(3,117)
8750	Governmental Affairs Washington Office	607	Sou Elec Sys Basis-Ver 7	6,519,695	312,293	4.79%	Sou Elec Sys Basis-Ver 7 w/SPC	4.36%	284,259	(28,034)
8764	Customer Research	503	Customer Basis-Vers 3	688,851	64,683	9.39%	Customer Basis-Vers 3	9.39%	64,683	0
8765	Load Research	503	Customer Basis-Vers 3	391,834	36,792	9.39%	Customer Basis-Vers 3	9.39%	36,792	0
8766	Forecasting	208	AOATL - Version 8	153,522	9,917	6.46%	AOATL - Version 12	6.23%	9,564	(353)
8770	Marketing Information & Support	260	Financial Basis	235	17	7.23%	Financial Basis w/SPC	6.40%	15	(2)
8786	Soco Volume Procurement	208	AOATL - Version 8	738,201	47,687	6.46%	AOATL - Version 12	6.43%	47,466	(221)
8798	Customer Satisfaction	503	Customer Basis-Vers 3	459,576	43,154	9.39%	Customer Basis-Vers 3	9.39%	43,154	0
87AC	Accounting (Opco Only)	276	Financial Basis-Vers 16	-272,585	-16,082	5.90%	Financial Basis-Vers 16 w/SPC	4.98%	(13,575)	2,507
87CD	Comp & Benefits Design	416	Employee Basis-Vers 16	1,344,577	68,976	5.13%	Employee Basis-Vers 16 Adj	4.67%	62,765	(6,211)

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EWO	EWO DESCRIPTION	ELIM	Allocation Method	Total	Gulf	Factor	Revised Allocation Method	Revised Factor	Revised Allocation	Difference
87CM	Corporate Compliance	416	Employee Basis-Vers 16	372,203	19,093	5.13%	Employee Basis-Vers 16 Adj	4.67%	17,374	(1,719)
87CN	Compensation	416	Employee Basis-Vers 16	1,209,056	62,024	5.13%	Employee Basis-Vers 16 Adj	4.67%	56,439	(5,585)
87CU	Customized Solutions	416	Employee Basis-Vers 16	789,202	40,486	5.13%	Employee Basis-Vers 16 Adj	4.67%	36,840	(3,646)
87DE	Employee Learning	416	Employee Basis-Vers 16	1,549,181	79,472	5.13%	Employee Basis-Vers 16 Adj	4.67%	72,315	(7,157)
87DM	Group I Design (Allctd - Senc Approved)	416	Employee Basis-Vers 16	1,502,298	77,067	5.13%	Employee Basis-Vers 16 Adj	4.67%	70,127	(6,940)
87EN	Environmental Policy	276	Financial Basis-Vers 16	1,014,313	59,844	5.90%	Financial Basis-Vers 16 w/SPC	4.98%	50,513	(9,331)
87EP	E-Procurement	242	Domestic Fin Basis V5	21,980	1,404	6.39%	Domestic Fin Basis V5 w/SPC	5.64%	1,240	(164)
87ES	Employee Savings Plan Investment Management Fees	416	Employee Basis-Vers 16	3,212,501	164,801	5.13%	Employee Basis-Vers 16 Adj	4.67%	149,961	(14,840)
87GA	College Operations (Allocated)	416	Employee Basis-Vers 16	19,868	1,019	5.13%	Employee Basis-Vers 16 Adj	4.67%	927	(92)
87GN	Genco - HR	447	Employee Basis-Vers 47	972,125	54,146	5.57%	Employee Basis-Vers 47 Adj	5.11%	49,655	(4,491)
87HC	Health Care Design & Monitoring	416	Employee Basis-Vers 16	707,793	36,309	5.13%	Employee Basis-Vers 16 Adj	4.67%	33,039	(3,270)
87HR	Ships - Human Resources Business Systems Solutions	416	Employee Basis-Vers 16	5,276,463	270,682	5.13%	Employee Basis-Vers 16 Adj	4.67%	246,307	(24,375)
87IM	System Inventory Management	265	Financial Basis-Vers 5	82,911	6,002	7.24%	Financial Basis-Vers 5	6.25%	5,182	(820)
87IN	CAMO	503	Customer Basis-Vers 3	632,050	59,349	9.39%	Customer Basis-Vers 3	9.39%	59,349	0
87LD	Leadership Development	416	Employee Basis-Vers 16	649,106	33,299	5.13%	Employee Basis-Vers 16 Adj	4.67%	30,300	(2,999)
87LR	Lodestar Rate Expert	505	Customer Basis-Vers 5	233,828		0.00%	Customer Basis-Vers 5	0.00%	0	0
87MI	Electric Market Studies	503	Customer Basis-Vers 3	973,365	91,398	9.39%	Customer Basis-Vers 3	9.39%	91,398	0
87MN	Marketing Services	503	Customer Basis-Vers 3	1,377,201	129,319	9.39%	Customer Basis-Vers 3	9.39%	129,319	0
87NA	National Accounts	265	Financial Basis-Vers 5	1,839,002	133,143	7.24%	Financial Basis-Vers 5	6.25%	114,938	(18,205)
87PK	Plan Administration	416	Employee Basis-Vers 16	101,867	5,225	5.13%	Employee Basis-Vers 16 Adj	4.67%	4,754	(471)
87PN	Pensions	416	Employee Basis-Vers 16	896,054	45,967	5.13%	Employee Basis-Vers 16 Adj	4.67%	41,828	(4,139)
87PV	Pivotal Contact Mgt	208	AOATL - Version 8	936,786	60,516	6.46%	AOATL - Version 12	6.23%	58,362	(2,154)
87Q4	Mgt Challenge - Gvt Affairs	607	Sou Elec Sys Basis-Vers 7	-124,387	-5,958	4.79%	Sou Elec Sys Basis-Vers 7 w/SPC	4.36%	(5,423)	535
87R0	Human Resources - East Region	417	Employee Basis-Vers 17	4,112,179		0.00%	Employee Basis-Vers 17	0.00%	0	0
87R1	Human Resources - West Region	418	Employee Basis-Vers 18	1,008,187		0.00%	Employee Basis-Vers 18	0.00%	0	0
87R2	Human Resources - Coastal Region	419	Employee Basis-Vers 19	682,197	326,636	47.88%	Employee Basis-Vers 19	47.88%	326,636	0
87RE	IIR Regional Operations	416	Employee Basis-Vers 16	303,467	15,567	5.13%	Employee Basis-Vers 16 Adj	4.67%	14,165	(1,402)
87RK	ESP Record Keeping Fees	416	Employee Basis-Vers 16	120,000	6,156	5.04%	Employee Basis-Vers 16 Adj	4.67%	5,602	(554)
87SE	Performance Sharing Plan	416	Employee Basis-Vers 16	992	50	5.04%	Employee Basis-Vers 16 Adj	4.58%	45	(5)
87SS	Staffing Services	416	Employee Basis-Vers 16	2,230,348	114,416	5.13%	Employee Basis-Vers 16 Adj	4.67%	104,113	(10,303)
87SV	Employee Service Center	416	Employee Basis-Vers 16	4,466,777	229,145	5.13%	Employee Basis-Vers 16 Adj	4.67%	208,510	(20,635)
87TE	Testing And Assessment Development	416	Employee Basis-Vers 16	767,155	39,354	5.13%	Employee Basis-Vers 16 Adj	4.67%	35,810	(3,544)
87TS	Customer Technology	503	Customer Basis-Vers 3	922	86	9.33%	Customer Basis-Vers 3	9.33%	86	0
87VP	Vision Progress Survey	416	Employee Basis-Vers 16	50,051	2,567	5.13%	Employee Basis-Vers 16 Adj	4.67%	2,336	(231)
87WP	Welfare Plan Administration	416	Employee Basis-Vers 16	1,541,174	79,062	5.13%	Employee Basis-Vers 16 Adj	4.67%	71,942	(7,120)
87WW	Energy Direct-Development	626	Market-Based Equity V2				Market-Based Equity V2		0	0
880B	SCS Below The Line Costs - Corporate Counsel	721	Salary Basis-Version 1	82,306	4,864	5.91%	Salary Basis-Version 1 w/SPC	5.52%	4,543	(321)
881B	New Product Development	503	Customer Basis-Vers 3	1,273,406	119,572	9.39%	Customer Basis-Vers 3	9.39%	119,572	0
881B	SCS Below The Line Costs - External Affairs	721	Salary Basis-Version 1	136,833	8,086	5.91%	Salary Basis-Version 1 w/SPC	5.52%	7,553	(533)
881P	Pipeline	416	Employee Basis-Vers 16	237,637	12,190	5.13%	Employee Basis-Vers 16 Adj	4.67%	11,092	(1,098)
882B	SCS Below SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	87,656	5,180	5.91%	Salary Basis-Version 1 w/SPC	5.52%	4,839	(341)
882E	Chief Operating Officer	245	Domestic Fin Basis	3,803,951	242,692	6.38%	Domestic Fin Basis w/SPC	5.63%	214,162	(28,530)
8831	Materials Management & Volume Procurement-Berkhan	208	AOATL - Version 8	768,889	49,670	6.46%	AOATL - Version 8/W SPC	6.23%	47,902	(1,768)

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EWO	EWO DESCRIPTION	ELJM	Allocation Method	Total	Gulf	Factor	Revised Allocation Method	Revised Factor	Revised Allocation	Difference
883B	SCS Below The Line Costs - Chairman & CEO Soco	721	Salary Basis-Version 1	110,360	6,522	5.91%	AOATL - Version 12	6.23%	6,875	353
8842	Southern Company Fleet Functionalization Activities	291	Nmbr Of Vehicles-Vers 1	28,004	1,517	5.42%	Nmbr Of Vehicles-Vers 1	5.42%	1,517	0
8857	ESP - Investment Charges	416	Employee Basis-Vers 16	51,724	2,653	5.13%	Employee Basis-Vers 16 Adj	4.67%	2,414	(239)
885B	SCS Below The Line Costs - Finance	721	Salary Basis-Version 1	4,128	244	5.91%	Salary Basis-Version 1 w/SPC	5.52%	228	(16)
886B	SCS Below The Line Costs - Coo	721	Salary Basis-Version 1	162,963	9,631	5.91%	Salary Basis-Version 1 w/SPC	5.52%	8,996	(635)
8880	O&M Target/Special Project	268	Financial Basis-Vers 8	750,295	50,419	6.72%	AOATL - Version 8 w/SPC	5.84%	43,817	(6,602)
8884	Transmission Strategy - Information Resources	208	AOATL - Version 8	123,934	8,006	6.46%	AOATL - Version 12	6.23%	7,721	(285)
8889	Transmission Strategy - Human Resources	208	AOATL - Version 8	16,667	1,076	6.46%	AOATL - Version 12	6.23%	1,038	(38)
888B	Below The Line Corporate (Budget Use Only)	721	Salary Basis-Version 1	283,349	16,745	5.91%	Salary Basis-Version 1 w/SPC	5.52%	15,641	(1,104)
888D	Admin - Labor Trans	286	Financial Basis-Vers 26	134,533	8,166	6.07%	Financial Basis-Vers 26 w/SPC	5.09%	6,848	(1,318)
888E	Exec Other Admin	245	Domestic Fin Basis	256,085	16,338	6.38%	Domestic Fin Basis w/SPC	5.63%	14,418	(1,920)
888F	Admin - Elim 0286	286	Financial Basis-Vers 26	773,403	46,945	6.07%	Financial Basis-Vers 26 w/SPC	5.09%	39,366	(7,579)
88BS	Mkt Management Challenge	503	Customer Basis-Vers 3	-222,916	-20,931	9.39%	Customer Basis-Vers 3	9.39%	(20,931)	0
88CS	CSS	503	Customer Basis-Vers 3	34,613,331	3,250,191	9.39%	Customer Basis-Vers 3	9.39%	3,250,191	0
88DW	Data Warehouse	503	Customer Basis-Vers 3	391,092	36,723	9.39%	Customer Basis-Vers 3	9.39%	36,723	0
88ED	Energy Direct	626	Market-Based Equity V2	184,602	8,344	4.52%	Market-Based Equity V2 w/SPC	4.25%	7,846	(498)
88EE	Energy Advocacy	350	Fossil/Hydro Capacity	7,380,475	529,180	7.17%	Fossil/Hydro Capacity w/SPC	6.23%	459,804	(69,376)
88GB	SCS Below The Line Cost - Fossil/Hydro	721	Salary Basis-Version 1	529,656	31,302	5.91%	Salary Basis-Version 1 w/SPC	5.52%	29,237	(2,065)
88GM	General Marketing	503	Customer Basis-Vers 3	904,585	84,940	9.39%	Customer Basis-Vers 3	9.39%	84,940	0
88HB	SCS Below The Line Cost - Comptroller	721	Salary Basis-Version 1	7,633	451	5.91%	Salary Basis-Version 1 w/SPC	5.52%	421	(30)
88IC	Online Customer Care	626	Market-Based Equity V2	1,134,506	51,279	4.52%	Market-Based Equity V2 w/SPC	4.25%	48,217	(3,062)
88IG	Internet General	626	Market-Based Equity V2	236,909	10,708	4.52%	Market-Based Equity V2 w/SPC	4.25%	10,069	(639)
88IM	Internet Billing	626	Market-Based Equity V2	1,239,945	56,045	4.52%	Market-Based Equity V2 w/SPC	4.25%	52,698	(3,347)
88IP	Internet Project	626	Market-Based Equity V2	1,443,361	65,239	4.52%	Market-Based Equity V2 w/SPC	4.25%	61,343	(3,896)
88MG	Marketing Systems	503	Customer Basis-Vers 3	148,988	13,989	9.39%	Customer Basis-Vers 3	9.39%	13,989	0
88RS	SCS Marketing Reporting System	503	Customer Basis-Vers 3	28,800	2,704	9.39%	Customer Basis-Vers 3	9.39%	2,704	0
88SM	Sports Marketing	503	Customer Basis-Vers 3	575,046	53,996	9.39%	Customer Basis-Vers 3	9.39%	53,996	0
88WE	Web Intelligence	626	Market-Based Equity V2	419,871	18,978	4.52%	Market-Based Equity V2 w/SPC	4.25%	17,845	(1,133)
8932	System Planning - Transmission Facilities	208	AOATL - Version 8	2,973,341	192,077	6.46%	AOATL - Version 12	6.23%	185,239	(6,838)
8933	System Planning - Transmission Operations	208	AOATL - Version 8	921,717	59,542	6.46%	AOATL - Version 12	6.23%	57,423	(2,119)
8936	System Planning - Generation Facilities	208	AOATL - Version 8	1,422,383	91,885	6.46%	AOATL - Version 12	6.23%	88,614	(3,271)
8938	Pricem Maintenance Support	208	AOATL - Version 8	174,291	11,259	6.46%	AOATL - Version 12	6.23%	10,858	(401)
8941	System Planning - Resource Utilization	208	AOATL - Version 8	1,479,592	95,581	6.46%	AOATL - Version 12	6.23%	92,179	(3,402)
8942	System Planning - Energy Budgeting	208	AOATL - Version 8	844,226	54,536	6.46%	AOATL - Version 12	6.23%	52,595	(1,941)
8943	System Planning - Client Services	208	AOATL - Version 8	1,669,083	107,822	6.46%	AOATL - Version 12	6.23%	103,984	(3,838)
8945	Generation Development	208	AOATL - Version 8	235,126	15,189	6.46%	AOATL - Version 12	6.23%	14,648	(541)
8947	Generations Market Strategies	208	AOATL - Version 8	1,084,433	70,054	6.46%	AOATL - Version 12	6.23%	67,560	(2,494)
8949	Generating Asset Evaluations	208	AOATL - Version 8	790,519	51,067	6.46%	AOATL - Version 12	6.23%	49,249	(1,818)
8950	Compliance Strategy	208	AOATL - Version 8	141,068	9,112	6.46%	AOATL - Version 12	6.23%	8,789	(323)
9621	Sands	241	Domestic Fin Basis V7	50,044	3,493	6.98%	plnat related?	6.10%	3,053	(440)
9636	Teams(Trans. Estimating And Mgmt System	210	AOATL - Version 10	493,156		0.00%	AOATL - Version 10	0.00%	0	0
96DC	Job Estimating And Tracking System (Jets)	208	AOATL - Version 8	541,314	34,968	6.46%	AOATL - Version 12	6.23%	33,724	(1,244)
96GI	Southern Electric Geographic Info. Sys (Segis)	506	Customer Basis	742,302		0.00%	Customer Basis	0.00%	0	0

Gulf Power Company
SCS Allocations
Test Year

EWO	EWO DESCRIPTION	ELIM	Allocation Method	Total	Gulf	Factor	Revised Allocation Method	Revised Factor	Revised Allocation	Difference
9710	Corporate & Legal	799	No. Of Directors & Officers	71,230	5,256	7.38%	No. Of Directors & Officers w/SPC	7.19%	5,121	(135)
9712	General Executive And Advisory	286	Financial Basis-Vers 26	10,369,712	629,441	6.07%	Financial Basis-Vers 26 w/SPC	5.09%	527,818	(101,623)
9715	Investor Relations	279	Financial Basis-Vers 19	1,510,584	91,843	6.08%	Financial Basis-Vers 19 w/SPC	5.10%	77,040	(14,803)
9716	Accounting	285	Financial Basis-Vers 25	1,552,044	91,415	5.89%	Financial Basis-Vers 25 w/SPC	4.97%	77,137	(14,278)
971A	Southern Company Stockholder Services	625	Market-Based Equity V1	3,988,755	191,061	4.79%	Market-Based Equity V1 w/SPC	4.50%	179,494	(11,567)
9721	Financial Planning	628	Market-Based Equity V4	666,678	29,533	4.43%	Market-Based Equity V4 w/SPC	4.19%	27,934	(1,599)
9722	Finance	628	Market-Based Equity V4	55,527	2,459	4.43%	Market-Based Equity V4 w/SPC	4.19%	2,327	(132)
972B	Capital Management	626	Market-Based Equity V2	198,541	8,974	4.52%	Market-Based Equity V2 w/SPC	4.25%	8,438	(536)
9730	Corptax Development	233	Domestic Fin Basis V2	329,007	20,924	6.36%	Domestic Fin Basis V2 w/SPC	5.61%	18,457	(2,467)
9744	Public Relations	236	Domestic Fin Basis V4	1,515,127	89,089	5.88%	Domestic Fin Basis V4 w/SPC	5.01%	75,908	(13,181)
974A	Southern Company Annual Meeting And Reports	625	Market-Based Equity V1	964,753	46,211	4.79%	Market-Based Equity V1 w/SPC	4.50%	43,414	(2,797)
97EA	External Affairs	236	Domestic Fin Basis V4	71,210	4,187	5.88%	Domestic Fin Basis V4 w/SPC	5.01%	3,568	(619)
97GW	Government Research	236	Domestic Fin Basis V4	472,790	27,800	5.88%	Domestic Fin Basis V4 w/SPC	5.01%	23,687	(4,113)
97HZ	Finance Corp Challenge	279	Financial Basis-Vers 19	-512,566	-31,164	6.08%	Financial Basis-Vers 19 w/SPC	5.10%	(26,141)	5,023
97LW	General Counsel	285	Financial Basis-Vers 25	3,836,125	225,947	5.89%	Financial Basis-Vers 25 w/SPC	4.97%	190,655	(35,292)
982B	SCS Below The Line Costs - Human Resources	721	Salary Basis-Version 1	1,906	112	5.88%	Salary Basis-Version 1	5.88%	112	0
9860	System Aircraft Fixed Costs	702	System Air Availability	7,760,878	596,807	7.69%	System Air Availability	7.14%	554,127	(42,680)
98MS	Marketing Strategies	503	Customer Basis-Vers 3	1,266,450	118,919	9.39%	Customer Basis-Vers 3	9.39%	118,919	0
9905	Power Coordination Center (AOATL)	208	AOATL - Version 8	8,857,869	572,217	6.46%	AOATL - Version 12	6.23%	551,845	(20,372)
990A	Southern Wholesale Energy Administration	208	AOATL - Version 8	2,427,814	156,836	6.46%	AOATL - Version 12	6.23%	151,253	(5,583)
990B	SWE Sales And Customer Care*	208	AOATL - Version 8	2,555,112	165,060	6.46%	AOATL - Version 12	6.23%	159,183	(5,877)
990C	Power Procurement	208	AOATL - Version 8	319,724	20,654	6.46%	AOATL - Version 12	6.23%	19,919	(735)
990D	SWE Merchant Functions	208	AOATL - Version 8	11,521,570	744,292	6.46%	AOATL - Version 12	6.23%	717,794	(26,498)
990E	SWE Market Analysis	208	AOATL - Version 8	2,857,216	184,575	6.46%	AOATL - Version 12	6.23%	178,005	(6,570)
990G	SWE Contract Administration - Alabama	208	AOATL - Version 8	3,852,305	248,858	6.46%	AOATL - Version 12	6.23%	239,999	(8,859)
990H	SWE Contract Administration - Georgia	208	AOATL - Version 8	568,275	36,710	6.46%	AOATL - Version 12	6.23%	35,404	(1,306)
9911	System Engineering And Administration	208	AOATL - Version 8	5,206,153	336,317	6.46%	AOATL - Version 12	6.23%	324,343	(11,974)
9912	Energy Management System Operations	208	AOATL - Version 8	879,021	56,784	6.46%	AOATL - Version 12	6.23%	54,763	(2,021)
9913	EMS Power System Applications	208	AOATL - Version 8	2,499,773	161,485	6.46%	AOATL - Version 12	6.23%	155,736	(5,749)
9914	Database Services	208	AOATL - Version 8	1,748,868	112,976	6.46%	AOATL - Version 12	6.23%	108,954	(4,022)
9915	Telecommunications - PMS (AOATL)	208	AOATL - Version 8	-18,909	-1,221	6.46%	AOATL - Version 12	6.23%	(1,178)	43
9922	Energy Management Systems (EMS)	208	AOATL - Version 8	3,388,477	218,895	6.46%	AOATL - Version 12	6.23%	211,102	(7,793)
Reported Total				\$ 300,817,590	\$ 20,420,233				\$ 19,000,469	\$ (1,419,674)
Total				\$ 300,817,499	\$ 20,420,143				\$ 19,000,469	\$ (1,419,674)
Southern Wholesale Energy Costs					\$ 1,556,985				\$ 1,501,556	\$ (55,429)

**CERTIFICATE OF SERVICE
DOCKET NO. 010949-EI**

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of Kimberly H. Dismukes has been furnished by hand-delivery (*) or U.S. Mail to the following parties on this 27th day of December, 2001.

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