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and Regulatory Manager

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ORIGINAL

RECEIVED FPSC

07 APR -2 PM 12: 21



March 30, 2007

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

070242-EI

Dear Ms. Cole:

In accordance with Rule 25-6.078, Gulf Power Company is enclosing an original and fifteen copies of its 2007 Underground Differential Cost Report (Form PSC/EAG 13) and the supporting work papers.

Also enclosed are an original and fifteen copies of the Company's tariff sheets listed below. A coded copy of each tariff sheet has been provided to show the changes to the existing tariff sheets.

Identification
Underground

New Sheet
Ninth Rev. Sheet No. 4.25
Thirteenth Rev. Sheet No. 4.26
First Rev. Sheet No. 4.26.1
First Rev. Sheet No. 4.26.2

Old Sheet
Eighth Rev. Sheet No. 4.25
Twelfth Rev. Sheet No. 4.26
Original Sheet No. 4.26.1
Original Sheet No. 4.26.2

CMP _____ Please return a copy of the approved tariff sheets to my attention.

COM _____
CTR _____ Sincerely,

~~ECR~~ all _____
GCL _____ Susan D. Ritenour (lw)

OPC _____lw

RCA _____ Enclosures

SCR _____

SGA _____ cc: Beggs and Lane
Jeffrey A. Stone, Esquire

SEC _____

OTH Report & work papers
only

DOCUMENT NUMBER-DATE

02821 APR-25

FPSC-COMMISSION CLERK

bc: Ed Battaglia
Joey DeVries
Tom Kilgore
Gary Livingston
Rich Mandes
Andy McQuagge
Jerry Mintz
Walter Mullins
Margaret Neyman
Sharon Pinkerton

Gulf Power Company

2007 Underground Distribution Differential Cost

Report to the

Florida Public Service Commission

Gulf Power Company 2007 Underground Distribution Differential Cost Report to Florida Public Service Commission

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**Gulf Power Company Submits the
Following Data On The 210 Lot
Typical Subdivision For Information
Purposes Only In Accordance With
Commission Order No. 8453
Docket No. 770158**

Gulf Power Company
Overhead VS Underground
Summary Sheet
Cost Per Lot
210 Lot Single Family Residential

April 1, 2007 Filing

Item	Overhead	Underground	Differential
Labor	735	928	193
Material	<u>526</u>	<u>840</u>	<u>314</u>
Total	1,261	1,768	507

Gulf Power Company
 Cost Per Lot
 Overhead Material And Labor
 210 Lot Single Family Residential
 2007

Item	Material (1)	Labor (4)	Total
Service (2)	54	53	107
Primary	27	30	57
Secondary	14	9	23
Initial Tree Trim		142	142
Poles	109	160	269
Transformers (3)	300	185	485
Subtotal	504	579	1,083
Stores Handling (5)	22		22
Subtotal	526	579	1,105
Engineering (6)		156	156
Total	526	735	1,261

(1) Includes Sales Tax

(2) Includes Meter

(3) Includes Ground Rods, Arresters and Cutouts

(4) Includes Administrative, General Expenses, and Transportation

(5) 9% of All Material (Less Meters and Transformers)

(6) 23.1% of All Material & Labor (Less Meters and Transformers)

Gulf Power Company
 Cost Per Lot
 Underground Material And Labor
 210 Lot Single Family Residential
 2007

Item	Material (1)	Labor (4)	Total
Service (2)	136	143	279
Primary	179	172	351
Secondary	99	82	181
Transformers (3)	386	81	467
T&I 1 duct		75	75
T&I 2 ducts		23	23
T&I 3 ducts		4	4
Service Trenching		124	124
Subtotal	800	704	1,504
Stores Handling (5)	40		40
Subtotal	840	704	1,544
Engineering (6)		224	224
Total	840	928	1,768

(1) Includes Sales Tax

(2) Includes Meter

(3) Includes Ground Rods, Arresters and Cutouts

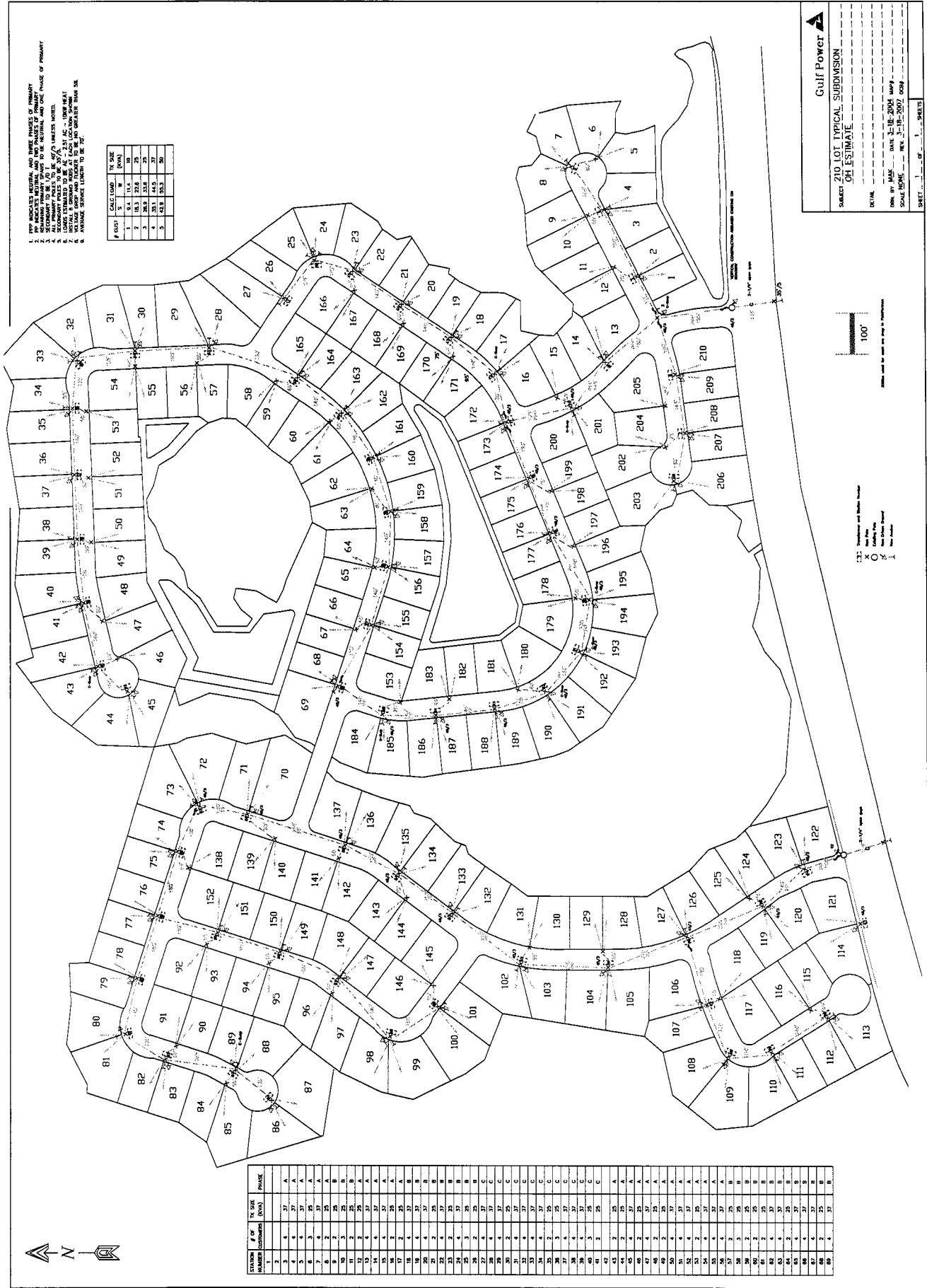
(4) Includes Administrative, General Expenses, and Transportation

(5) 9% of All Material (Less Meters and Transformers)

(6) 23.1% of All Material & Labor (Less Meters and Transformers)

1. THE INDICATED LOT AREA AND PERCENTAGE OF PRIMARY
2. SCHEDULED FROM THIS PLAN TO BE METING AND ONE PHASE OF PRIMARY
3. ALL PRIMARY PAVES TO BE 30' WIDE UNLESS NOTED.
4. ALL DRIVEWAYS TO BE 10' WIDE UNLESS NOTED.
5. DRIVEWAYS TO BE AT LEAST 12' ACROSS UNLESS NOTED.
6. DRIVEWAY WIDTH AND TURNING RADIUS TO BE NO GREATER THAN 36'
7. DRIVEWAY TURNING RADIUS TO BE 12'

P. CODE	CALC. LOAD		TR. SIZE	
	1	2	1	2
1	15.3	22.8	25	35
2	28.3	33.8	25	35
3	28.3	33.8	25	35
4	28.3	33.8	25	35
5	28.3	33.8	25	35



STATION	# OF	TR. SIZE	PHASE
1	NUMBER	(DIA)	
1	4	37	A
2	4	37	A
3	4	37	A
4	4	37	A
5	4	37	A
6	4	37	A
7	4	37	A
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209	4	37	A
210	4	37	A

Gulf Power

SUBJECT: 210 LOT TYPICAL SUBDIVISION
OH ESTIMATE

DATE: 11/11/2009
 SCALE: 1"=40' (AS SHOWN)
 SHEET: 1 OF 1 SHEETS



Florida Public Service Commission

Order No. 8483

Docket No. 770158

Gulf Power Company

Gulf Power Company Submits the
Following Data On The 176 Lot
Typical Subdivision For Information
Purposes Only In Accordance With
Commission Order No. 8453
Docket No. 770158

Gulf Power Company
Overhead VS Underground
Summary Sheet
Cost Per Lot
176 Lot Single Family Residential

April 1, 2007 Filing

Item	Overhead	Underground	Differential
Labor	483	742	259
Material	<u>433</u>	<u>648</u>	<u>215</u>
Total	916	1,390	474

Gulf Power Company
 Cost Per Lot
 Overhead Material And Labor
 176 Lot Single Family Residential
 2007

Item	Material (1)	Labor (4)	Total
Service (2)	42	43	85
Primary	16	20	36
Secondary	15	6	21
Initial Tree Trim		91	91
Poles	82	120	202
Transformers (3)	261	100	361
 Subtotal	 416	 380	 796
Stores Handling (5)	17		17
 Subtotal	 433	 380	 813
Engineering (6)		103	103
 Total	 433	 483	 916

(1) Includes Sales Tax

(2) Includes Meter

(3) Includes Ground Rods, Arresters and Cutouts

(4) Includes Administrative, General Expenses, and Transportation

(5) 9% of All Material (Less Meters and Transformers)

(6) 23.0% of All Material & Labor (Less Meters and Transformers)

Gulf Power Company
Cost Per Lot
Underground Material And Labor
176 Lot Single Family Residential
2007

Item	Material (1)	Labor (4)	Total
Service (2)	105	119	224
Primary	108	105	213
Secondary	122	99	221
Transformers (3)	281	48	329
T&I 1 duct		39	39
T&I 2 ducts		28	28
T&I 3 ducts		2	2
T&I 4 ducts		1	1
Service Trenching		124	124
Subtotal	616	565	1,181
Stores Handling (5)	32		32
Subtotal	648	565	1,213
Engineering (6)		177	177
Total	648	742	1,390

(1) Includes Sales Tax

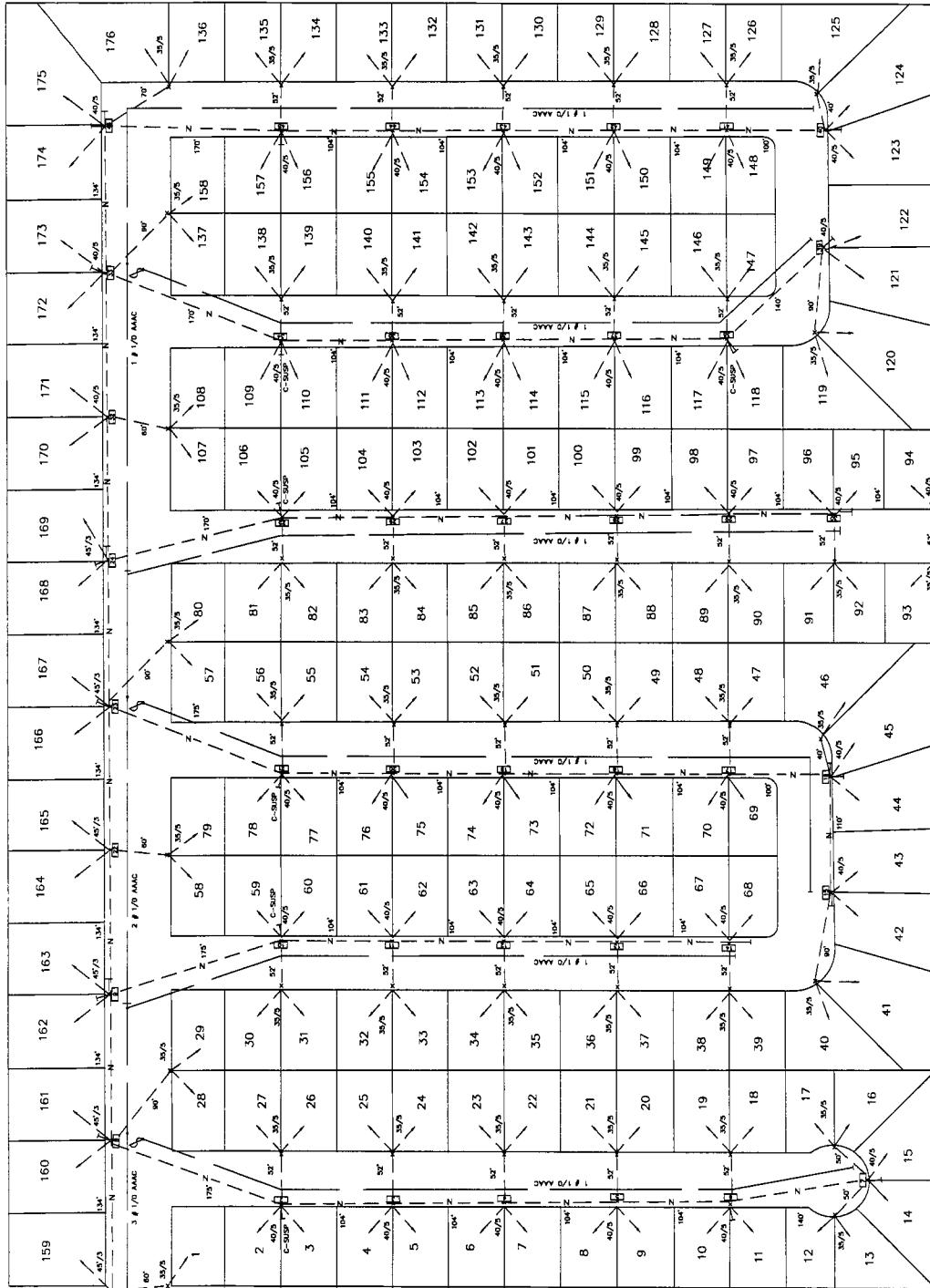
(2) Includes Meter

(3) Includes Ground Rods, Arresters and Cutouts

(4) Includes Administrative, General Expenses, and Transportation

(5) 9% of All Material (Less Meters and Transformers)

(6) 23.0% of All Material & Labor (Less Meters and Transformers)



Calf Power	
DATE: 12/15/13	PROJECT: JPL/DELINELY - 2004-04-18
DRW: JPL	SCALE: AS SHOWN
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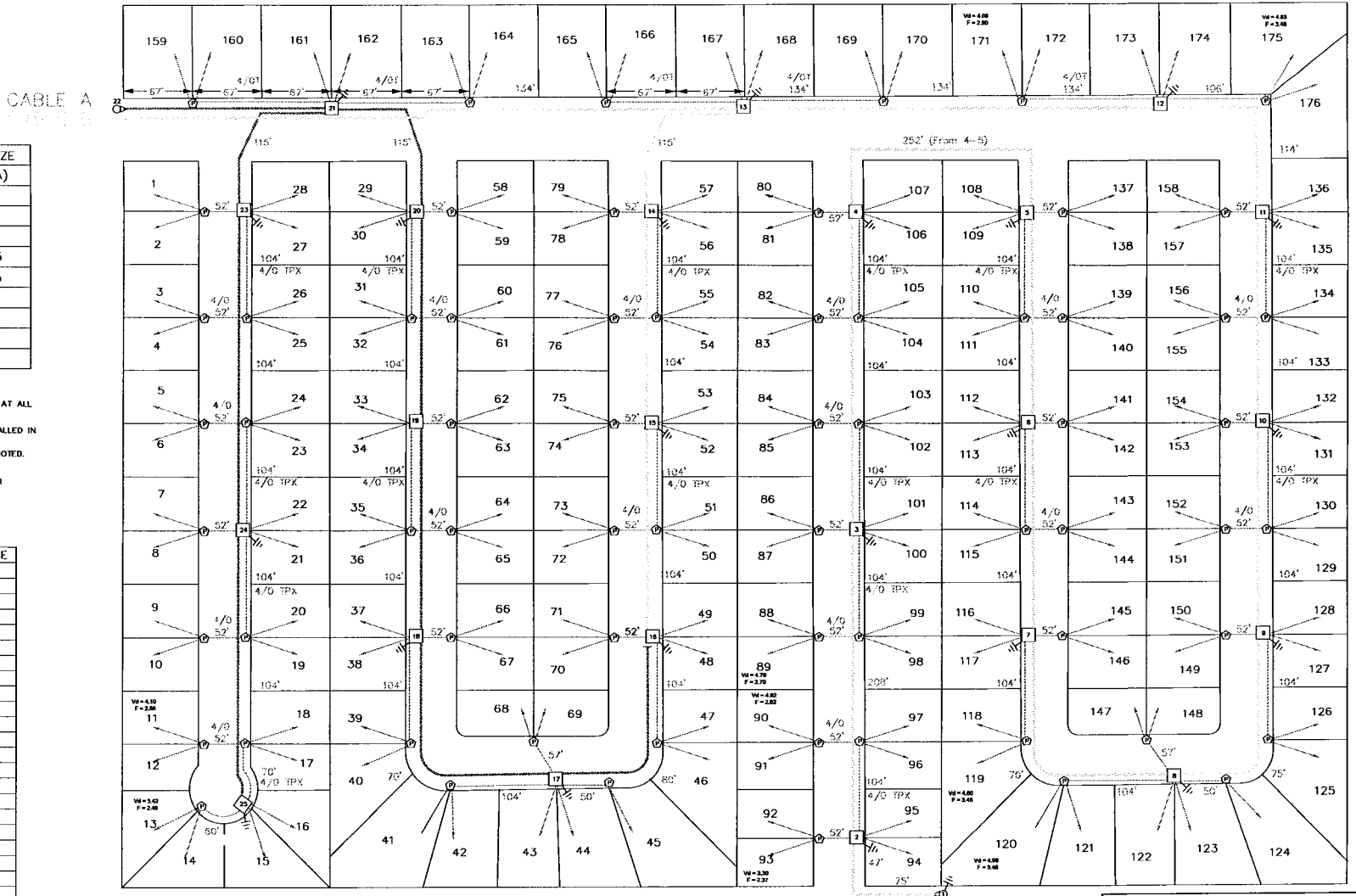
3 PHASE LINE

- LEGEND**
- TRANSFORMER TO BE INSTALLED
 - PRIMARY TO BE INSTALLED
 - SECONDARY TO BE INSTALLED
 - SERVICE WIRE TO BE INSTALLED
 - NEUTRAL TO BE INSTALLED
 - FUSED CIRCUIT TO BE INSTALLED
 - POLE TO BE INSTALLED
 - N—O EXISTING POLE LINE

# CUST	CALC LOAD		TX SIZE (KVA)
	S	W	
1	7.2	10.3	25
2	14.0	20.6	25
3	20.5	30.6	25
4	26.7	40.6	37.5
5	32.5	50.4	37.5
6	38.1	60.1	50
7	43.3	69.7	50
8	48.2	79.1	75
12	64.5	115.4	100

- NOTE:
- 8 DRIVEN GROUND RODS TO BE INSTALLED AT ALL TRANSFORMER AND RISER POLE LOCATIONS.
 - ALL PRIMARY AND SECONDARY TO BE INSTALLED IN 2" ELECTRICAL GRADE SCHEDULE 40 PVC.
 - ALL SECONDARY IS 1/0 TRIPLEX, UNLESS NOTED.
 - ALL PRIMARY IS 1/0 ALUMINUM, 15 KV.
 - AE, 2.5 TON HP, 10 KW STRIP HEAT, DRYER
 - ALL SERVICES ARE 50' OF 1/0 TPX

ST #	# CUST	TX SIZE	PHASE
1	RISER		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17	7	50	A
18	6	37.5	A
19	5	75	A
20	5	75	A
21	6	50	A
22	RISER		
23	5	75	A
24	12	100	A
25	5	50	A



LEGEND

PADMOUNT TRANSFORMER

SECONDARY PEDESTAL

1" = 50'

Gulf Power

SUBJECT: UG LAYOUT FOR 176-LOT TYPICAL S/D

DETAIL: _____

DRN. BY: PMS DATE: 3-24-00 MAP# _____

SCALE: 1"=50' REV. 03-12-02, OCS

SHEET: 1 OF 1 SHEETS Typical 176 UG 2007.dwg

**Gulf Power Company
2006 Overhead Versus Underground Expenses**

<u>Account Number</u>	<u>Oper. And Maint. Expenses</u>	<u>Overhead</u>	<u>Underground</u>
583 - 111, 112, 113	Install & Remove OH Transformers	\$1,002,572	
583-200	OH Transformers - First Cost	-\$535,969	
583-900	OH Line - Operations	\$1,277,184	
584 - 111, 331, 332, 333	Install & Remove UG Transformers		\$792,291
584 - 400	UG Transformers - First Cost		-\$408,716
584 - 900, 950, 951	UG Line - Operations		\$852,880
593 - 100	Tree Trim	\$2,180,416	
593 - 200, 201, 303, 205, 208, 209, 210, 211, 250, 251, 295, 400	OH Poles, Towers, Conductor	\$5,935,146	
594 - 100, 500, 503, 505, 511	UG Line Maintenance		\$2,551,171
595 - 100	OH Transformers - Maintenance	\$461,831	
595 - 200, 300, 301	UG Transformers - Maintenance		\$146,804
	Total	\$10,321,180	\$3,934,430

Florida Public Service Commission

Order No. 8483

Docket No. 770158

Gulf Power Company

Gulf Power Company
Joint Trenching
UG Residential Distribution
2006

None in 2006

**Gulf Power Company
Year End Customers
Overhead Versus Underground
1972 - 2006**

	Overhead	Underground	<u>Total</u>
1972	150,536	6,088	156,624
1973	158,548	7,260	165,808
1974	163,310	8,432	171,742
1975	165,857	9,281	175,138
1976	170,138	10,589	180,727
1977	173,308	13,041	186,349
1978	177,427	14,124	191,551
1979	181,130	15,605	196,735
1980 (1)	181,937	23,756	205,693
1981	187,221	26,405	213,626
1982	191,692	29,481	221,173
1983	197,457	34,293	231,750
1984	203,256	42,061	245,317
1985	208,594	49,099	257,693
1986	212,725	54,005	266,730
1987	217,208	56,336	273,544
1988	220,563	59,184	279,747
1989	223,631	61,695	285,326
1990	226,880	63,569	290,449
1991	230,755	65,476	296,231
1992	236,862	68,178	305,040
1993	242,534	71,273	313,807
1994	247,576	74,070	321,646
1995	249,649	75,465	325,114
1996	254,725	80,107	334,832
1997	260,160	85,196	345,356
1998	264,133	89,839	353,972
1999	268,218	95,333	363,551
2000	271,620	98,499	370,119
2001	274,558	101,962	376,520
2002	278,223	105,700	383,923
2003	282,068	111,790	393,858
2004	261,826	133,948	395,774
2005	273,258	135,383	408,641
2006	268,091	150,801	418,892

(1) The underground customers increase substantially due to an error in recording over/ and underground accounts. The problem was discovered and corrected in November

WORKPAPERS
FOR
UNDERGROUND
SERVICE

GULF POWER COMPANY

April 1, 2007

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Typical Subdivision
Summary of 210 Lot Subdivision
Differential Cost

(1) Option	(2) Total URD Cost Per URD Lot (\$) 210-Lot	(3) Credits for Applicants Doing & Supplying Work	(4) Credited URD Cost per Lot (\$) 210-LOT	(5) Total URD Cost (\$) 210-LOT	(6) Total Overhead Cost Per OH Lot (\$) 210-Lot	(7) Total OH Cost (\$) 210-LOT	(8) Differential Cost per Lot (\$) 210-LOT
1	\$1,768	\$0	\$1,768	\$371,280	\$1,261	\$264,829	\$507
2	\$1,768	\$123	\$1,645	\$345,450	\$1,261	\$264,829	\$384
3	\$1,768	\$227	\$1,541	\$323,673	\$1,261	\$264,829	\$280

Notes:

- (1) Customer's choice of construction method.
- (2) URD cost per lot as shown on Page 4 of April 1, 2007 filing.
- (3) Credit to Applicant for doing a portion of the installation - see Page 4 of these work papers.
- (4) Column 2 minus column 3.
- (5) Column 4 multiplied by number of lots.
- (6) OH cost per lot as shown on Page 4 of April 1, 2007 filing.
- (7) Column 6 multiplied by number of lots.
- (8) Column 4 minus column 6.

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Installs Service Duct
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf

Typical Subdivision Developer Options 210 Lot Subdivision

Total Cost: (Base Price)

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Provides Service Duct	Credited URD Cost (\$) 210 - Lot	Credited URD Cost (\$) per Lot 210 - Lot	Total OH Cost (\$) 210 - Lot	OH Cost (\$) per Lot 210 - Lot
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf	\$371,280	\$1,768	\$264,829	\$1,261
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf	\$345,450	\$1,645	\$264,829	\$1,261
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf	\$323,673	\$1,541	\$264,829	\$1,261

Activity	Description	\$ COST/LOT 210-LOT	Total Cost (\$) 210 - Lot
A	Applicant trenches & installs primary & sec. duct	\$123.00	\$25,830
B	Applicant supplies primary and secondary duct	\$103.70	\$21,777
Total		\$226.70	\$47,607

Option	Activities Performed by the Applicant	Price / Lot Reduction (\$) 210 - Lot	Total Price Reduction (\$) 210 - Lot
1	None	\$0	\$0
2	A	\$123.00	\$25,830
3	A+B	\$226.70	\$47,607

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
1	Reconciliation between Underground Material and Labor																										
2	210 Lot Single Family Residential and Breakdown of Credits Worksheet																										
3																											
4																											
5																											
6			Service (2)		Primary		Secondary		Transformers		Tracer	Wire	Trench & Inst. 1 Duct	Trench & Inst. 2 Duct	Trench & Inst. 3 Duct	Service Trenching	Install Tracer	Stores									
7			Material	Labor	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Labor	Labor	Labor	Labor			Handling	Engineering	Total	Activity					
8																											
9	Meters and Transformers		0.00	8.00					386.19	81.00									3.73	14.78	493.70						
10																											
11	Cable - Primary & Secondary				126.90	150.02	76.57	78.00											18.29	87.83	537.61						
12																											
13	Cable - Services		70.00	122.00															6.00	39.00	237.00						
14																											
15	Trench Primary And Secondary												75.00	23.00	4.00					21.00	123.00	A					
16																											
17	Trench Service																124.00			24.00	148.00						
18	Install Tracer Wire																	0.00		0.00	0.00	A					
19	Duct - Pri and Secondary																										
20	Material				45.30		22.31												6.09		73.70	B					
21	Labor					9.00	4.00													17.00	30.00	B					
22	Tracer Wire																										
23	Material									7.26									0.00		7.26						
24	Labor										12.98									3.96	16.94						
25	Duct Service																										
26	Material		65.75																6.22		71.97						
27	Labor			13.00																16.32	29.32						
28																											
29	Total (1)		135.75	143.00	172.20	159.02	98.88	82.00	386.19	81.00	7.26	12.98	75.00	23.00	4.00	124.00	0.00	40.33	223.89	1,768.50							
30																											
31																											
32																											
33																											
34																											
35																											
36																											
37																											
38																											
39																											

Notes;
(1) Total ties to Page 4 of Gulf Power Company Underground Distribution Differential Cost Report filed April 1, 2007.
(2) Total ties to Page 4 of these workpapers under Activity Section.

Activity A Total = 123.00
Activity B Total = 103.70

Typical Subdivision
Summary of 176 Lot Subdivision
Differential Cost

(1) Option	(2) Total URD Cost Per URD Lot (\$) 176-LOT	(3) Credits for Applicants Doing & Supplying Work	(4) Credited URD Cost per Lot (\$) 176-LOT	(5) Total URD Cost (\$) 176-LOT	(6) Total Overhead Cost Per OH Lot (\$) 176-LOT	(7) Total OH Cost (\$) 176-LOT	(8) Differential Cost per Lot (\$) 176-LOT
1	\$1,390	\$0	\$1,390	\$244,635	\$916	\$161,156	\$474
2	\$1,390	\$83	\$1,307	\$230,027	\$916	\$161,156	\$391
3	\$1,390	\$166	\$1,224	\$215,496	\$916	\$161,156	\$309

Notes:

- (1) Customer's choice of construction method.
- (2) URD cost per lot as shown on Page 10 of April 1, 2007 filing.
- (3) Credit to Applicant for doing a portion of the installation - see Page 7 of these work papers.
- (4) Column 2 minus column 3.
- (5) Column 4 multiplied by number of lots.
- (6) OH cost per lot as shown on Page 10 of April 1, 2007 filing.
- (7) Column 6 multiplied by number of lots.
- (8) Column 4 minus column 6.

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Installs Service Duct
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf

Typical Subdivision Developer Options 176 Lot Subdivision

Total Cost: (Base Price)

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Provides Service Duct	Credited URD Cost (\$) 176 - Lot	Credited URD Cost (\$) per Lot 176 - Lot	Total OH Cost (\$) 176 - Lot	OH Cost (\$) per Lot 176 - Lot
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf	\$244,635	\$1,390	\$161,156	\$916
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf	\$230,027	\$1,307	\$161,156	\$916
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf	\$215,496	\$1,224	\$161,156	\$916

Activity	Description	\$ COST/LOT 176 - Lot	Total Cost (\$) 176 - Lot
A	Applicant trenches & installs primary & sec. duct	\$83	\$14,608
B	Applicant supplies primary and secondary duct	\$83	\$14,531
	Total	\$166	\$29,139

Option	Activities Performed by the Applicant	Price / Lot Reduction (\$) 210 - Lot	Total Price Reduction (\$) 210 - Lot
1	None	\$0	\$0
2	A	\$83	\$14,608
3	A+B	\$166	\$29,139

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
1	Reconciliation between Underground Material and Labor																										
2	176 Lot Single Family Residential and Breakdown of Credits Worksheet																										
3																											
4																											
5																											
6			Service (2)		Primary		Secondary		Transformers		Tracer	Wire	Trench & Inst. 1 Duct	Trench & Inst. 2 Duct	Trench & Inst. 3 Duct	Trench & Inst. 4 Duct	Service Trenching	Install Tracer									
7			Material	Labor	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Labor	Labor	Labor	Labor	Labor	Labor						Stores Handling	Engineering	Total	
8																											
9	Meters and Transformers		0.00	8.00					281.29	48.00														2.02	7.99	347.30	
10																											
11	Cable - Primary & Secondary				75.80	91.42	95.95	94.00																15.39	71.76	444.32	
12																											
13	Cable - Services		53.00	101.00																				5.00	31.00	190.00	
14																											
15	Trench Primary And Secondary													39.00	28.00	2.00	1.00									13.00	83.00
16																											
17	Trench Service																										
18	Install Tracer Wire																								124.00	24.00	148.00
19	Duct - Pri and Secondary																								0.00	0.00	0.00
20	Material				27.65		26.08																		4.83	58.56	
21	Labor					5.00	5.00																			14.00	24.00
22	Tracer Wire																										
23	Material													4.79											0.00	4.79	
24	Labor													8.58												2.61	11.19
25	Duct Service																										
26	Material		51.57																						4.42	55.99	
27	Labor			10.00																						12.82	22.82
28																											
29	Total		104.57	119.00	103.45	96.42	122.03	99.00	281.29	48.00	4.79	8.58	39.00	28.00	2.00	1.00	124.00	0.00					31.66	177.18	1,389.97		
30																											
31			Notes:																								
32			(1) Total ties to Page 10 of Gulf Power Company Underground Distribution Differential Cost Report filed April 1, 2007.																								
33			(2) Total ties to Page 10 of these workpapers under Activity Section.																								
34																											
35			Activity A Total =	75+8.02	83.00																						
36			Activity B Total =	52.4+18	82.56																						