Susan D. Ritenour Secretary and Treasurer and Regulatory Manager One Energy Place Pensacola, Florida 32520-0781

Tel 850.444.6231 Fax 850.444.6026 SDRITENO@southernco.com



October 12, 2007

070000



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

Dear Ms. Cole:

Sincerely,

Enclosed are an original and fifteen copies of Gulf Power Company's Electric Utility Overhead/Underground Residential Differential Cost Data (Form PSC/EAG 13).

Susan D. Ritenous CMP. COM ECR GCL bh OPC **Enclosures** RCA cc w/encl.: Beggs & Lane SCR _____ Jeffrey A. Stone, Esq. SGA ____ SEC ____ OTH ____

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EP DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLEPE

ELECTRIC UTILITY OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA

FOR GULF POWER COMPANY

Florida Public Service Commission Form PSC/EAG 13 (10/97)

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FPSC-COMMISSION CLERK

PSC/EAG FORM 13 FOR REPORTING THE OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA RULES 25-6,074 THROUGH 25-6.083

Schedule <u>No.</u>	<u>Title</u>	<u>Page</u>
1-4 1	Low Density - 210 Lot Subdivision Overhead vs. Underground Summary Sheet	2
2	Cost Per Service Lateral Overhead Material and Labor	N/A
3	Cost Per Service Lateral and Underground Material and Labor	N/A
4	Low Density - 210 Lot Subdivision Typical Layout for both Overhead and Underground Designs	N/A
5-11 5	High Density - 176 Lot Subdivision Overhead vs. Underground Summary Sheet (Company Owned Service Laterals)	N/A
6	Cost per Service Lateral Overhead Material and Labor (Company Owned Service Laterals)	N/A
7	Cost per Service Lateral Underground Material and Labor (Company Owned Service Laterals)	N/A
8	Overhead vs. Underground Summary Sheet (Customer Owned Service Laterals from Meter Centers)	N/A
9	Cost Per Dwelling Unit Overhead Material and Labor (Customer Owned Service Laterals from Meter Centers)	N/A
10	Cost Per Dwelling Unit Underground Material and Labor (Customer Owned Service Laterals from Meter Centers)	N/A
11	High Density - 176 Lot Subdivision Layouts for both Overhead and Underground Designs	N/A
12	Average Underground Feeder Costs	N/A
13	Actual Operating and Maintenance Distribution Expenses for Overhead and Underground	N/A
14	Signature Page	3

Notes:

Mark all schedules from 2 through 13 which do not apply to the current filing as not applicable.
 Attach additional sheets for clarification and justification if necessary.
 The signature page, Schedule 14, must be filed with every filing.
 PSC/EAG Form 13 (10/97)

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

October 15, 2007

Item	Overhead	Underground	Differential	% Difference
Labor	727	914	187	
Material	<u>551</u>	<u>863</u>	<u>312</u>	
Total	1,278	1,777	499	-1.62%

I certify that I am the person responsible for submitting Form PSC/EAG 13 and that I have examined the attached schedule(s): that to best of my knowledge, information, and belief, all statements of fact contained in the schedule(s) are true.

I am aware that Section 837.06 of the Florida Statutes provides:

Whoever knowingly makes a false statement in writing, with the intent to mislead a public servant in the performance of his official duty, shall be guilty of a misdemeanor of the second degree, punishable as provided in S.775.082 and S.775.083.

Name: Jonathan A. McQuagge

Signature: McGuyy

Power Delivery Services Manager

Gulf Power Company