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October 15, 2008

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

Dear Ms. Cole:

Attached is Gulf Power Company's annual Electric Utility Overhead/Underground Residential Differential Cost Data (Form PSC/EAG 13) as required by Rule 25-6.078, F.A.C.

Sincerely,

Susan D. Ritenour

mv

Enclosures

cc w/encl.: Beggs & Lane
Jeffrey A. Stone, Esq.

ELECTRIC UTILITY OVERHEAD/UNDERGROUND
RESIDENTIAL DIFFERENTIAL COST DATA

FOR GULF POWER COMPANY

PSC/EAG FORM 13 FOR REPORTING
 THE OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST
 DATA
RULES 25-6.074 THROUGH 25-6.083

Schedule No.	Title	Page
1-4	Low Density - 210 Lot Subdivision	
1	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	High Density - 176 Lot Subdivision	
5	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

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

October 15, 2007 Filing

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

October 15, 2008 Filing

<u>Item</u>	<u>Overhead</u>	<u>Underground</u>	<u>Differential</u>	<u>% Difference</u>
Labor	912	1,089	177	
Material	<u>583</u>	<u>874</u>	<u>291</u>	
Sub-Total	1,495	1,963	468	- 8%
Operational Costs*	<u>1,123</u>	<u>966</u>	<u>(157)</u>	
Total	2,618	2,929	311	- 39%

*As required by 2007 Storm Hardening Rule changes, Operational Costs were derived using the 2007 Net Present Value Operational Cost Multipliers of 0.751 for Overhead facilities and 0.492 for Underground facilities. This is pursuant to Rule 25-6.078(4) which represents the Net Present Value of operational costs, including average historical storm restoration costs over the life of the facilities for underground and overhead systems.

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.

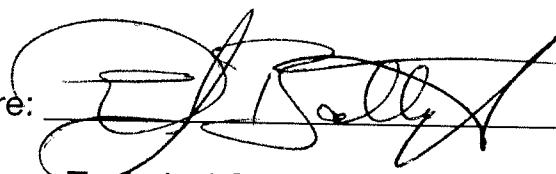
I am aware that Section 837.06 of the Florida Statutes provides:

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.

Date: October 15, 2008

Name: Edward J. Battaglia

Signature: _____



Technical Services Manager
Gulf Power Company