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GULF POWER
A SOUTHERN COMPANY

August 26, 2010

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

Dear Ms. Cole:

Enclosed for official filing in Docket No. 100007-EI are an original and fifteen copies of the following:

1. Petition of Gulf Power Company.

2. Prepared direct testimony of James O. Vick.

3. Prepared direct testimony and exhibit of Richard W. Dodd.

Also enclosed is a compact disc containing the Petition in Microsoft Word and the exhibits of Richard Dodd in Microsoft Excel as prepared on a Windows XP operating system.

Sincerely,

Susan D. Ritenour

vm
Enclosures

cc w/encl.: Squire, Sanders, & Dempsey, L.L.P.
Charles A. Guyton, Esq.
Beggs & Lane
Jeffrey A. Stone, Esq.

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CD containing the same also forwarded.

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bc w/encl.: R. W. Dodd
B. H. Gambill
A. J. Keough
R. G. Livingston
S. D. Ritenour
B. C. Terry
J. O. Vick
A. S. Watson

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: **Environmental Cost Recovery Clause**)
)
)

Docket No.: **100007-EI**

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the foregoing has been furnished this 26th day of August, 2010, by US mail to the following:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause	)	
	)	Docket No.: 100007-EI
	)	Filed: August 27, 2010
	)	

PETITION OF GULF POWER COMPANY FOR APPROVAL OF FINAL ENVIRONMENTAL COST RECOVERY TRUE-UP AMOUNT FOR JANUARY 2009 THROUGH DECEMBER 2009; ESTIMATED ENVIRONMENTAL COST RECOVERY TRUE-UP AMOUNT FOR JANUARY 2010 THROUGH DECEMBER 2010; PROJECTED ENVIRONMENTAL COST RECOVERY AMOUNTS FOR JANUARY 2011 THROUGH DECEMBER 2011 INCLUDING NEW ENVIRONMENTAL ACTIVITIES/PROJECTS; AND ENVIRONMENTAL COST RECOVERY FACTORS TO BE APPLIED BEGINNING WITH THE PERIOD JANUARY 2011 THROUGH DECEMBER 2011

Notices and communications with respect to this petition and docket should be addressed to:

Jeffrey A. Stone
Russell A. Badders
Steven R. Griffin
Beggs & Lane
P. O. Box 12950
Pensacola, FL 32591

Susan D. Ritenour
Secretary and Treasurer
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780

GULF POWER COMPANY ("Gulf Power", "Gulf", or "the Company"), by and through its undersigned counsel, and pursuant to section 366.8255, Florida Statutes and various orders of the Florida Public Service Commission ("Commission") implementing and defining the Environmental Cost Recovery Clause ("ECRC"), hereby petitions the Commission for approval of the Company's final environmental cost recovery true-up amount for the period January 2009 through December 2009; for approval of the Company's estimated environmental cost recovery true-up amount for the period January 2010 through December 2010; for approval of the Company's projected environmental cost recovery amounts for the period January 2011 through December 2011; for approval of a new environmental activity/project; and for approval of environmental cost recovery factors to be applied in customer billings beginning with the period January 2011 through December 2011. As grounds for the relief requested by this petition, the Company would respectfully show:

BACKGROUND

(1) Section 366.8255, Florida Statutes, (the "Statute") authorizes the Commission to review and decide whether Gulf's environmental compliance costs are recoverable through an environmental cost recovery factor. Pursuant to the Statute, environmental compliance costs include ". . . all costs or expenses incurred by an electric utility in complying with environmental laws or regulations. . . ". The term "environmental laws or regulations" is defined in the Statute to include "all federal, state, or local statutes, administrative regulations, orders, ordinances, resolutions, or other requirements that apply to electric utilities and are designed to protect the environment." Pursuant to the Statute, the Commission shall allow a utility to recover its prudently incurred environmental compliance costs through the ECRC which is separate and apart from the utility's base rates. Only prudently incurred environmental compliance costs may be recovered through the ECRC. In Order No. PSC-94-0044-FOF-EI, issued January 12, 1994, the Commission identified three criteria for eligibility for cost recovery through the ECRC: 1) the costs must have been incurred after April 13, 1993; 2) the activity is legally required to comply with a governmentally imposed environmental regulation which was enacted, or became effective, or whose effect was triggered after the company's last test year upon which rates are based; and, 3) the costs are not recovered through some other cost recovery mechanism or through base rates.

(2) Gulf Power initially petitioned the Commission to establish the ECRC in Docket No. 930613-EI. The Commission considered Gulf's petition at hearings held in December 1993 and ultimately issued Order No. PSC-94-0044-FOF-EI which established the ECRC for Gulf Power and approved the commencement of recovery through initial factors effective with the first billing cycle for February 1994. Since that initial order, Gulf has periodically petitioned for and received Commission approval for recovery of the Company's revenue requirements associated with new environmental compliance activities consistent with the ECRC statutes and

Commission precedent. Also since that initial order and subsequent orders of the Commission approving the Company's environmental compliance activities for recovery through the ECRC, Gulf has periodically submitted true-up and projection filings to the Commission with updated actual and projected costs for the various environmental compliance activities recovered through the ECRC pursuant to Commission authorization.

(3) Recently, pursuant to a process set out in Commission Order No. PSC-06-0972-FOF-EI, Gulf submitted its plan to achieve and maintain compliance with the Clean Air Interstate Rule ("CAIR"), the Clean Air Mercury Rule ("CAMR") and the Clean Air Visibility Rule ("CAVR") containing 13 specific components planned for implementation through 2017. On June 22, 2007, the Office of Public Counsel ("OPC"), the Florida Industrial Power Users' Group ("FIPUG") and Gulf filed a petition for approval of a stipulation regarding the substantive provisions of Gulf's CAIR/CAMR/CAVR Compliance Plan (the "Plan"). That stipulation identified 10 specific components of Gulf's Plan as being reasonable and prudent for implementation and set forth a process for review in connection with the three remaining components of the Plan. On August 14, 2007, the Commission voted to approve the stipulation with the proviso that Gulf provide an annual status report regarding cost-effectiveness and prudence of the phases in its Plan into which the Company is moving.

Gulf has begun implementation of all stipulated components of the Company's CAIR/CAMR/CAVR Compliance Plan set forth in the Stipulation between OPC, FIPUG and Gulf approved by the Commission on August 14, 2007. Gulf has filed annual updates to the CAIR/CAMR/CAVR Compliance Plan since its approval in 2007. On April 1, 2010, Gulf Power Company (Gulf) filed a Second Supplemental Petition of Gulf Power Company Regarding its CAIR/CAVR[1] Environmental Compliance Program. In the Second Supplemental Petition, Gulf requested approval of the inclusion of the Plant Daniel Units 1-2 SCRs in its

[1] The title of Gulf's environmental compliance program has been revised since the original filing in March of 2007. CAMR was removed from the title to reflect the removal of projected costs for mercury monitoring.

CAIR/CAVR compliance program, and requested recovery of the costs associated with the inclusion of the SCRs through the Environmental Cost Recovery Clause (ECRC). On May 19, 2010, the Commission issued a procedural order, Commission Order No. PSC-10-0316-PCO-EI, setting June 30, 2010 as the deadline for the Commission Staff or other interested parties to raise objections, if any, to the Second Supplemental Petition of Gulf Power Company Regarding its CAIR/CAVR Environmental Compliance Program. No such objections were raised by Commission Staff or interested parties; therefore, Gulf has included the Plant Daniel Units 1-2 SCRs in its CAIR/CAVR compliance program. The remaining components of the Company's Plan remain in the planning stage for possible future implementation.

(4) Consistent with the foregoing, Gulf submits its petition, supporting schedules, testimony and exhibits as the Company's request herein for approval of ECRC factors to be effective in calendar year 2011. As detailed in the following paragraphs and accompanying supporting schedules, testimony and exhibits, Gulf's environmental compliance activities are consistent with the ECRC statutes and Commission precedent for recovery of eligible activities through the ECRC subject to the ongoing audit, review and true-up processes established by the Commission.

FINAL ENVIRONMENTAL COST RECOVERY TRUE-UP

(5) By vote of the Commission following hearings in November 2009, estimated true-up environmental cost recovery amounts were approved by the Commission for the period January 2009 through December 2009, subject to establishing the final environmental cost recovery true-up amounts. Gulf has calculated its final environmental cost recovery true-up amounts for the period January 2009 through December 2009 in accordance with the principles and policies for environmental cost recovery established by the Commission. According to the data filed by Gulf for the period ending December 31, 2009, the final environmental cost recovery true-up amount for the period ending December 31, 2009, should be an actual over-

recovery of $9,744,785. This amount is submitted for approval by the Commission to be refunded in the next period. The supporting data has been prepared in accordance with the uniform system of accounts as applicable to the Company's environmental cost recovery and fairly presents the Company's environmental costs to be considered for recovery through the ECRC for the period. The environmental activities and related expenditures reflected in the true-up amounts shown for the period ending December 31, 2009 are reasonable and necessary to achieve or maintain compliance with environmental requirements applicable to Gulf Power Company and, therefore, the amounts identified are prudent expenditures which have been incurred for utility purposes.

ESTIMATED ENVIRONMENTAL COST RECOVERY TRUE-UP

(6) Gulf has calculated its estimated environmental cost recovery true-up amounts for the period January 2010 through December 2010 in accordance with the principles and policies for environmental cost recovery established by the Commission. Based on six months actual and six months projected data, the Company's estimated environmental cost recovery true-up amount for the period January 2010 through December 2010 is an under-recovery of $234,779. The estimated environmental cost recovery true-up is combined with the final environmental cost recovery true-up for the period ending December 31, 2009 to reach the total environmental cost recovery true-up that is to be addressed in the next cost recovery period (January 2011 through December 2011). Gulf is requesting that the Commission approve this total environmental cost recovery true-up amount excluding revenue taxes, $9,510,006 for refund during the January 2011 through December 2011 recovery period.

PROJECTED ENVIRONMENTAL COST RECOVERY AMOUNTS

(7) Gulf has calculated its projected environmental cost recovery amounts for the months January 2011 through December 2011 in accordance with the principles and policies for environmental cost recovery found in §366.8255 of the Florida Statutes and Commission Order

No. PSC-94-0044-FOF-EI. The calculated factors reflect the recovery of the projected environmental cost recovery amount of $157,338,278 for the period January 2011 through December 2011, less the net true-up amount adjusted for revenue taxes.

The computations and supporting data for the Company's environmental cost recovery factors are set forth on true-up and projection schedules that are attached as part of the exhibits to the final true-up testimony and actual/estimated true-up testimony of R.W. Dodd filed previously in this docket (*See* DN 02361-10, 02770-10, 02991-10, 04350-10, and 06259-10) and the projection testimony of Mr. Dodd filed herewith. Additional supporting data for the environmental cost recovery factors is provided in the final true-up testimony and estimated/actual true-up testimony of J. O. Vick also previously filed in this docket (*See* DN 02361-10 and 06259-10) and the projection testimony of Mr. Vick also filed herewith. Gulf's 2010 Compliance Plan Update (*See* DN 02376-10) provides further support for the Company's environmental cost recovery factors. The data and other information set forth in these schedules, the 2010 Compliance Plan Update and sponsored and/or supported by the testimony of Gulf witnesses Dodd and Vick are an integral part of this petition and are hereby incorporated herein by reference. The methodology used by Gulf in determining the amounts to include in these factors and the allocation to rate classes is in accordance with the requirements of the Commission as set forth in Order No. PSC-94-0044-FOF-EI. The amounts included in the calculated factors for the projection period are based on reasonable projections of the costs for environmental compliance activities that are expected to be incurred during the period January 2011 through December 2011. The calculated factors and supporting data have been prepared in accordance with the uniform system of accounts and fairly present the Company's best estimate of environmental compliance costs for the projected period. The activities described in the testimony of Mr. Vick are reasonable and necessary to achieve or maintain compliance with environmental requirements applicable to Gulf Power Company and the actual or projected costs resulting from the described compliance activities are also reasonable and necessary. Therefore, the costs identified are prudent expenditures that have been or will be incurred for utility

purposes and for which the Company should be allowed to recover the associated revenue requirements.

NEW ENVIRONMENTAL ACTIVITIES/PROJECTS

(8) Gulf seeks approval of the following new activity/project for cost recovery through the Environmental Cost Recovery Clause:

(A.) **ICR Effluent Guidelines Project**: This project addresses costs associated with Gulf's compliance with an information collection request (ICR) from the United States Environmental Protection Agency (EPA) to support the development of Effluent Limitation Guidelines for Steam Electric Generating Units pursuant to Section 304 of the Federal Clean Water Act. The proposed ICR was published on October 29, 2009 and subsequently revised on March 9, 2010 (Public Notices attached as Exhibit A). On June 18, 2010, Gulf was notified by EPA that its Plant Crist, Plant Smith, Plant Daniel and Plant Scholz would be required to respond to the ICR (EPA letters attached as Exhibit B). Gulf's ICR response must be submitted to the EPA on or before October 15, 2010. The ICR requires Gulf to collect an extensive amount of data and to respond to hundreds of questions on a broad range of topics related to the above-mentioned power plants. The collection and submission of the requested information is mandatory under Section 308 of the Clean Water Act.

The ICR Effluent Guidelines project meets the criteria for cost recovery established by the Commission in Order No. PSC-94-0044-FOF-EI in that the costs associated with it are not recovered through any other cost recovery mechanism or through base rates and will be incurred after April 13, 1993. In addition, Gulf's compliance with the ICR is legally mandated under a governmentally imposed environmental regulation. Gulf estimates that the costs associated with the ICR will total $159,000 during 2010.The expenses associated with this project will be

allocated to the rate classes on a demand basis.

(B.) The remaining activities/projects discussed in the projection testimony of Mr. Vick, filed herewith, are expansions or continuations of existing Commission-approved programs and are incorporated herein by reference.

ENVIRONMENTAL COST RECOVERY FACTORS

(9) The calculated environmental cost recovery factors by rate class, including true-up, are:

RATE CLASS	ENVIRONMENTAL COST RECOVERY FACTORS ¢/KWH
RS, RSVP	1.343
GS	1.335
GSD, GSDT, GSTOU	1.324
LP, LPT	1.295
PX, PXT, RTP, SBS	1.278
OS-I/II	1.286
OSIII	1.306

WHEREFORE, Gulf Power Company respectfully requests the Commission to approve the final environmental cost recovery true-up amounts for the period January 2009 through December 2009; estimated environmental cost recovery true-up amounts for the period January 2010 through December 2010; the projected environmental cost recovery amounts for the period January 2011 through December 2011; the reasonableness and prudence of new and/or

expansions of other environmental projects consistent with this petition and the Second Supplemental Petition of Gulf Power Company regarding its CAIR/CAVR Environmental Compliance Program; and the environmental cost recovery factors to be applied in customer billings beginning with the period January 2011 through December 2011.

Dated the 27th day of August, 2010.

JEFFREY A. STONE
Florida Bar No. 325953
RUSSELL A. BADDERS
Florida Bar No. 007455
STEVEN R. GRIFFIN
Florida Bar No. 0627569
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Pensacola, FL 32591
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Attorneys for Gulf Power Company

Exhibit A

solicitations and contracts for supplies or services other than commercial items that contain the clause at DFARS 252.246–7003. DFARS 252.244–7000 requires that contractors include DFARS 252.246–7003 when applicable in subcontracts for commercial items or commercial components awarded at any tier under the contract.

Ynette R. Shelkin,

Editor, Defense Acquisition Regulations System.

[FR Doc. 2010–4990 Filed 3–8–10; 8:45 am]

BILLING CODE 5001–08–P

ELECTION ASSISTANCE COMMISSION

Sunshine Act Notice

AGENCY: U.S. Election Assistance Commission.

ACTION: Notice of Public Meeting Agenda.

DATE AND TIME: Thursday, March 11, 2010, 10 a.m.–12 p.m. EST.

PLACE: U.S. Election Assistance Commission, 1225 New York Ave, NW., Suite 150, Washington, DC 20005 (Metro Stop: Metro Center).

Agenda

The Commission will hold a public meeting to discuss identifying and mitigating risk in elections operations. Commissioners will receive an update on re-accrediting Wyle Laboratories, Inc. Commissioners will consider other administrative matters.

Members of the public may observe but not participate in EAC meetings unless this notice provides otherwise. Members of the public may use small electronic audio recording devices to record the proceedings. The use of other recording equipment and cameras requires advance notice to and coordination with the Commission's Communications Office.*

* View *EAC Regulations Implementing Government in the Sunshine Act.*

This meeting and hearing will be open to the public.

PERSON TO CONTACT FOR INFORMATION: Bryan Whitener, Telephone: (202) 566–3100.

Thomas R. Wilkey,

Executive Director, U.S. Election Assistance Commission.

[FR Doc. 2010–5052 Filed 3–5–10; 11:15 am]

BILLING CODE 6820–KF–P

DEPARTMENT OF ENERGY

Blue Ribbon Commission on America's Nuclear Future

AGENCY: Department of Energy, Office of Nuclear Energy.

ACTION: Notice of open meeting.

SUMMARY: This notice announces an open meeting of the Blue Ribbon Commission on America's Nuclear Future (the Commission). The Commission was organized pursuant to the Federal Advisory Committee Act (Pub. L. 94–463, 86 Stat. 770) (the Act). The Act requires that agencies publish these notices in the **Federal Register**. The Charter of the Commission can be found at *http://www.energy.gov/news/documents/BRC_Charter.pdf.*

DATES: Thursday, March 25, 2010, 1 p.m.–5 p.m.; Friday, March 26, 2010, 8:30 a.m.–12 p.m.

ADDRESSES: Willard Intercontinental, 1401 Pennsylvania Avenue, Washington, DC 20004, (202) 628–9100.

FOR FURTHER INFORMATION CONTACT: Timothy A. Frazier, Designated Federal Officer, U.S. Department of Energy, 1000 Independence Avenue, SW., Washington, DC 20585; telephone (202) 586–4243 or facsimile (202) 586–0544; e-mail *CommissionDFO @nuclear.energy.gov.*

SUPPLEMENTARY INFORMATION:

Background: The President directed that the Blue Ribbon Commission on America's Nuclear Future (the Commission) be established to conduct a comprehensive review of policies for managing the back end of the nuclear fuel cycle. The Commission will provide advice and make recommendations on issues including alternatives for the storage, processing, and disposal of civilian and defense spent nuclear fuel and nuclear waste.

The Commission is composed of individuals of diverse backgrounds selected for their technical expertise and experience, established records of distinguished professional and pubic service, and their knowledge of issues pertaining to nuclear energy.

Purpose of the Meeting: Inform the Commission members about the history and current status of spent nuclear fuel and high-level waste disposal in the United States and projections of disposal needs in the future.

Tentative Agenda: The initial meeting is expected to include presentations on the history of efforts to dispose of civilian light-water reactor spent nuclear fuel (SNF) and defense high-level waste (HLW) in the United States. Presentations are also expected that will provide the status of the SNF and HLW (quantities and locations), projected generation rates for SNF associated with new nuclear plants, and projected quantities of defense HLW.

Public Participation: The meeting is open to the public. Individuals and representatives of organizations who would like to offer comments and suggestions may do so at the end of the meeting on Friday, March 26, 2010. Approximately 15 minutes will be reserved for public comments. Time allotted per speaker will depend on the number who wish to speak but will not exceed 5 minutes. The Designated Federal Officer is empowered to conduct the meeting in a fashion that will facilitate the orderly conduct of business. Those not able to attend the meeting or have insufficient time to address the committee are invited to send a written statement to Timothy A. Frazier, U.S. Department of Energy 1000 Independence Avenue, SW., Washington, DC 20585, or e-mail *CommissionDFO@nuclear.energy.gov.*

Minutes: The minutes of the meeting will be available by contacting Mr. Frazier. He may be reached at the postal address or email address above.

Issued in Washington, DC on March 3, 2010.

Rachel Samuel,

Deputy Committee Management Officer.

[FR Doc. 2010–4987 Filed 3–8–10; 8:45 am]

BILLING CODE 6450–01–P

ENVIRONMENTAL PROTECTION AGENCY

[EPA–HQ–OW–2009–0819; FRL–9124–7]

Agency Information Collection Activities; Submission to OMB for Review and Approval; Comment Request; Questionnaire for Steam Electric Power Generating Effluent Guidelines (New); EPA ICR No. 2368.01, OMB Control No. 2040–NEW

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) (44 U.S.C. 3501 *et seq.*), this document announces that an Information Collection Request (ICR) has been forwarded to the Office of Management and Budget (OMB) for review and approval. This is a request for a new collection. The ICR, which is abstracted below, describes the nature of the information collection and its estimated burden and cost.

DATES: Additional comments may be submitted on or before April 8, 2010.

ADDRESSES: Submit your comments, referencing Docket ID No. EPA–HQ–OW–2009–0819, to (1) EPA online using *http://www.regulations.gov* (our preferred method), by e-mail to *ow-docket@epa.gov*, or by mail to: EPA Docket Center, Environmental Protection Agency, Water Docket, Mailcode 28221T, 1200 Pennsylvania Ave., NW., Washington, DC 20460, and (2) OMB by mail to: Office of Information and Regulatory Affairs, Office of Management and Budget (OMB), Attention: Desk Officer for EPA, 725 17th Street, NW., Washington, DC 20503.

FOR FURTHER INFORMATION CONTACT: Ms. Jezebele Alicea-Virella, Engineering and Analysis Division (4303T), Environmental Protection Agency, 1200 Pennsylvania Ave., NW, Washington, DC 20460; telephone number: 202–566–1755; e-mail address: *Alicea.Jezebele@epa.gov.*

SUPPLEMENTARY INFORMATION: EPA has submitted the following ICR to OMB for review and approval according to the procedures prescribed in 5 CFR 1320.12. On October 29, 2009 (74 FR 55837–55839), EPA sought comments on this ICR pursuant to 5 CFR 1320.8(d). EPA received comments from electric power companies, industry trade associations, and an environmental group. The topics raised in these comments address both general matters related to the ICR, such as format and timing, and suggested revisions to specific questions that request technical information in various sections of the questionnaire. The comments are summarized in the supporting statement for this ICR. Any additional comments on this proposed ICR should be submitted to EPA and OMB within 30 days of this notice.

EPA has established a public docket for this ICR under Docket ID No. EPA–HQ–OW–2009–0819, which is available for online viewing at *http://www.regulations.gov*, or in person viewing at the Water Docket in the EPA Docket Center (EPA/DC), EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC. The EPA/DC Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Reading Room is 202–566–1744, and the telephone number for the Water Docket is (202) 566–2426.

Use EPA's electronic docket and comment system at *http://www.regulations.gov*, to submit or view public comments, access the index listing of the contents of the docket, and to access those documents in the docket that are available electronically. Once in the system, select "docket search," then key in the docket ID number identified above. Please note that EPA's policy is that public comments, whether submitted electronically or in paper, will be made available for public viewing at *http://www.regulations.gov* as EPA receives them and without change, unless the comment contains copyrighted material, confidential business information (CBI), or other information whose public disclosure is restricted by statute. For further information about the electronic docket, go to *http://www.regulations.gov.*

Title: Questionnaire for Steam Electric Power Generating Effluent Guidelines (New).

ICR numbers: EPA ICR No. 2368.01, OMB Control No. 2040–NEW.

ICR Status: This ICR is for a new information collection activity. An Agency may not conduct or sponsor, and a person is not required to respond to, a collection of information, unless it displays a currently valid OMB control number. The OMB control numbers for EPA's regulations in title 40 of the CFR, after appearing in the **Federal Register** when approved, are listed in 40 CFR part 9, are displayed either by publication in the **Federal Register** or by other appropriate means, such as on the related collection instrument or form, if applicable. The display of OMB control numbers in certain EPA regulations is consolidated in 40 CFR part 9.

Abstract: The Clean Water Act (CWA) directs EPA to develop regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters or to sewage treatment plants. The effluent guidelines for the steam electric power generating point source category apply to steam electric generating units at establishments that are primarily engaged in the generation of electricity for distribution and sale, resulting primarily from a process using nuclear or fossil-type fuels, such as coal, oil and natural gas.

EPA first identified the industry during its 2005 annual review of discharges from categories with existing effluent guidelines regulations, when publicly available data indicated that this industry ranked high in discharges of toxic and nonconventional pollutants. Because of these findings, EPA initiated a more detailed study of the industry and collected data through site visits, wastewater sampling, a limited data request, and secondary sources of data. EPA determined that steam electric power plants are responsible for a significant amount of the toxic pollutant loadings discharged to surface waters by point sources. Further information regarding these conclusions can be found in EPA's study, *Steam Electric Power Generating Point Source Category: Final Detailed Study Report* (EPA 821–R–09–008). This ICR will support the review and revision of the Steam Electric ELGs.

EPA is requesting the Office of Management and Budget (OMB) to review and approve the ICR for Steam Electric Power Generating Effluent Guidelines. The ICR will aid in the collection of information from a wide range of steam electric power generating industry operations to characterize waste streams, understand the processes that generate the wastes, gather environmental data, and assess the availability and affordability of treatment technologies. These data will be used to perform detailed technical and economic analyses that will support EPA's rulemaking.

EPA has identified approximately 1,200 fossil- and nuclear-fueled steam electric power plants that are potentially within scope of the data collection objectives of the questionnaire. To reduce burden on the industry, EPA intends to distribute the questionnaire to a statistically-sampled subset of these facilities. After addressing comments provided during the first FRN publication comment period, which ended on December 28, 2009, EPA estimates that approximately 734 fossil- or nuclear-fueled steam electric plants will be required to complete Parts A and I of the questionnaire. This is a decrease in the number of respondents, from 760 to 734. The questionnaire consists of multiple sections which have been tailored to address specific processes, specific data needs, or types of power plants. Parts A and I of the questionnaire will be sent to all questionnaire recipients (734 plants); the remaining sections will be sent to discrete subpopulations of questionnaire recipients. Overall, EPA estimates a reduction of 11,640 hours in respondent burden as a result of the revisions of the questionnaire.

The questionnaire will collect general plant information and selected technical information about the plant processes and the electric generating units. The information that will be collected includes economic data and technical information about flue gas desulfurization (FGD) wastewater, ash handling, process equipment cleaning operations, wastewater treatment, surface impoundment and landfill operations, and nuclear operations. The questionnaire will also require certain power plants to collect and analyze

samples of leachate from surface impoundments and landfills containing coal combustion residues. More details about information requested in each section of the questionnaire are provided in the ICR supporting statement.

Burden Statement: The annual public reporting and recordkeeping burden for this collection of information is estimated to average 197 hours per response. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. This includes the time needed to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information; adjust the existing ways to comply with any previously applicable instructions and requirements which have subsequently changed; train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information.

The ICR provides a detailed explanation of the Agency's estimate, which is only briefly summarized here:

Respondents/Affected Entities: Steam electric power plants.

Estimated Number of Respondents: 734.

Frequency of Response: Once.

Estimated Total Annual Hour Burden: 48,150 hours.

Estimated Total Annual Cost: $3,076,316. This includes an estimated annual burden cost of $2,670,633 for labor and $405,683 million for operations and maintenance.

Changes in the Estimates: This is a new collection and thus represents a one-time increase to the Agency's overall burden.

Dated: March 4, 2010.

John Moses,

Director, Collection Strategies Division.

[FR Doc. 2010–4962 Filed 3–8–10; 8:45 am]

BILLING CODE 6560–50–P

ENVIRONMENTAL PROTECTION AGENCY

[FRL–9124–3]

FY2010 Supplemental Funding for Brownfields Revolving Loan Fund (RLF) Grantees

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice of the Availability of Funds.

SUMMARY: EPA's Office of Brownfields and Land Revitalization (OBLR) plans to make available approximately $8 million to supplementally fund Revolving Loan Fund capitalization grants previously awarded competitively under section 104(k)(3) of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), 42 U.S.C. 9604(k)(3). Brownfields Cleanup Revolving Loan Fund (BCRLF) pilots awarded under section 104(d)(1) of CERCLA that have not transitioned to section 104(k)(3) grants are not eligible to apply for these funds. EPA will consider awarding supplemental funding only to RLF grantees who have demonstrated an ability to deliver programmatic results by making at least one loan or subgrant. The award of these funds is based on the criteria described at CERCLA 104(k)(4)(A)(ii).

The Agency is now accepting requests for supplemental funding from RLF grantees. Requests for funding must be submitted to the appropriate EPA Regional Brownfields Coordinator (listed below) by [insert date 30 days from date of publication]. Funding requests for hazardous substances and/or petroleum funding will be accepted. Specific information on submitting a request for RLF supplemental funding is described below and additional information may be obtained by contacting the EPA Regional Brownfields Coordinator.

DATES: This action is effective March 9, 2010.

ADDRESSES: A request for supplemental funding must be in the form of a letter addressed to the appropriate Regional Brownfields Coordinator with a copy to Diane Kelley, USEPA Region I, 5 Post Office Square, Suite 100, Boston, MA 02109–3912. See listing below.

FOR FURTHER INFORMATION CONTACT: Diane Kelley, U.S. EPA, Region I, (617) 918–1424 or the appropriate Brownfields Regional Coordinator.

SUPPLEMENTARY INFORMATION:

Background

The Small Business Liability Relief and Brownfields Revitalization Act added section 104(k) to CERCLA to authorize federal financial assistance for brownfields revitalization, including grants for assessment, cleanup and job training. Section 104(k) includes a provision for the EPA to, among other things, award grants to eligible entities to capitalize Revolving Loan Funds and to provide loans and subgrants for brownfields cleanup. Section 104(k)(4)(A)(ii)o authorizes EPA to make additional grant funds available to RLF grantees for any year after the year for which the initial grant is made (noncompetitive RLF supplemental funding) taking into consideration:

(I) The number of sites and number of communities that are addressed by the revolving loan fund;

(II) The demand for funding by eligible entities that have not previously received a grant under this subsection;

(III) The demonstrated ability of the eligible entity to use the revolving loan fund to enhance remediation and provide funds on a continuing basis; and

(IV) such other similar factors as the [Agency] considers appropriate to carry out this subsection.

Eligibility

In order to be considered for supplemental funding, RLF recipients must have made at least one loan or subgrant prior to applying for this supplemental funding. Additionally, the RLF recipient must have significantly depleted existing available funds; demonstrated a need for supplemental funding based on, among other factors, the number of sites that will be addressed; demonstrated the ability to administer and revolve the capitalization funding in the RLF grant; demonstrated an ability to use the RLF grant to address funding gaps for cleanup; and demonstrated that they have provided a community benefit from past and potential loan(s) and/or subgrant(s). Additional consideration will be given to RLF recipients who will use the funds to address areas severely impacted by economic disruptions. Applicants for supplemental funding must contact the appropriate Regional Brownfields Coordinator below to obtain information on the format for supplemental funding applications for their region. When requesting supplemental funding, applicants must specify whether they are seeking funding for sites contaminated by hazardous substances or petroleum. Applicants may request both types of funding.

and operation on geology and soils, aquatic, terrestrial, threatened and endangered species, recreation and land use, aesthetic, and cultural and historic resources. Because staff believe the issues that need to be addressed in its EA have been adequately identified, with this notice, we are soliciting comments on our intent to waive scoping for the Slatersville Project.

k. The deadline for filing comments is 30 days from the issuance date of this notice.

All documents (original and eight copies) should be filed with: Kimberly D. Bose, Secretary, Federal Energy Regulatory Commission, 888 First Street, NE., Washington, DC 20426.

l. A copy of the application is available for review at the Commission in the Public Reference Room or may be viewed on the Commission's Web site at *http://www.ferc.gov* using the "eLibrary" link. Enter the docket number excluding the three digits in the docket number field to access the document. For assistance, please contact FERC Online Support at *FERCOnlineSupport@ferc.gov* or toll free at (866) 208–3676, or for TTY, contact (202) 502–8659. A copy is also available for inspection and reproduction at the address in item h above.

You may also register online at *http://www.ferc.gov/docs-filing/esubscription.asp* to be notified via e-mail of new filings and issuances related to this or other pending projects. For assistance, contact FERC Online Support.

Kimberly D. Bose,

Secretary.

[FR Doc. E9–25978 Filed 10–28–09; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

Notice of Membership of Performance Review Board for Senior Executives (PRB)

October 22, 2009.

The Federal Energy Regulatory Commission hereby provides notice of the membership of its Performance Review Board (PRB) for the Commission's Senior Executive Service (SES) members. The function of this board is to make recommendations relating to the performance of senior executives in the Commission. This action is undertaken in accordance with Title 5, U.S.C., Section 4314(c)(4).

The Commission's PRB will remove the following member: Cynthia A. Marlette.

The Commission's PRB will add the following member: Thomas R. Sheets.

Kimberly D. Bose,

Secretary.

[FR Doc. E9–25977 Filed 10–28–09; 8:45 am]

BILLING CODE 6717–01–P

DEPARTMENT OF ENERGY

Federal Energy Regulatory Commission

[Docket No. CP10–7–000]

Columbia Gas Transmission, LLC; Notice of Request Under Blanket Authorization

October 22, 2009.

Take notice that on October 14, 2009, Columbia Gas Transmission, LLC (Columbia) 5151 San Felipe, Suite 2500, Houston, Texas 77056, filed in Docket No. CP10–7–000, an application pursuant to sections 157.205, 157.208(b) and 157.216(b) of the Commission's Regulations under the Natural Gas Act (NGA) as amended, to construct, uprate, replace, and abandon certain natural gas facilities near Columbia's Majorsville compressor station system in Marshall County, West Virginia, under Columbia's blanket certificate issued in Docket No. CP83–76–000,[1] all as more fully set forth in the application which is on file with the Commission and open to the public for inspection.

Columbia proposes to uprate the Maximum Allowable Operating Pressure on approximately 17 miles of 20-inch diameter pipeline (Line 1758) from 760 psig to 936 psig; construct and extend Line 1758 with approximately 0.7 miles of 20-inch pipeline and appurtenances; construct approximately 2.9 miles of 20-inch diameter pipeline and appurtenances (Line 10365); and abandon approximately 0.04 mile of 20-inch diameter pipeline and appurtenances. Columbia also states that the proposed facilities would enable it to transport up to 225 MMcf/day of natural gas from Chesapeake Appalachia, LLC's (Chesapeake) and joint venture partner, Statoil Natural Gas LLC, from Chesapeake's production fields in the Marcellus shale formation to a new MarkWest Liberty Midstream & Resources, L.L.C. processing plant to be built on the grounds of Columbia's Majorsville compressor station. Columbia further states that the proposed new facilities and modifications would cost an estimated $28,200,000 to construct.

Any questions concerning this application may be directed to Fredric J. George, Senior Counsel, Columbia Gas Transmission, LLC, P.O. Box 1273, Charleston, West Virginia 25325–1273 or via telephone at (304) 357–2359 or by facsimile (304) 357–3206.

This filing is available for review at the Commission or may be viewed on the Commission's Web site at *http://www.ferc.gov*, using the "eLibrary" link. Enter the docket number excluding the last three digits in the docket number filed to access the document. For assistance, please contact FERC Online Support at FERC *OnlineSupport@ferc.gov* or call toll-free at (866) 206–3676, or, for TTY, contact (202) 502–8659. Comments, protests and interventions may be filed electronically via the Internet in lieu of paper. See, 18 CFR 385.2001(a)(1)(iii) and the instructions on the Commission's Web site under the "e-Filing" link. The Commission strongly encourages intervenors to file electronically.

Any person or the Commission's staff may, within 60 days after issuance of the instant notice by the Commission, file pursuant to Rule 214 of the Commission's Procedural Rules (18 CFR 385.214) a motion to intervene or notice of intervention and pursuant to Section 157.205 of the regulations under the NGA (18 CFR 157.205), a protest to the request. If no protest is filed within the time allowed therefore, the proposed activity shall be deemed to be authorized effective the day after the time allowed for filing a protest. If a protest is filed and not withdrawn within 30 days after the allowed time for filing a protest, the instant request shall be treated as an application for authorization pursuant to section 7 of the NGA.

Kimberly D. Bose,

Secretary.

[FR Doc. E9–25980 Filed 10–28–09; 8:45 am]

BILLING CODE 6717–01–P

[1] 22 FERC ¶ 62,029 (1983).

ENVIRONMENTAL PROTECTION AGENCY

[EPA–HQ–OW–2009–0819; FRL–8974–8]

Agency Information Collection Activities; Proposed Collection; Comment Request; Proposed Information Collection Request for the Steam Electric Power Generating Effluent Guidelines; EPA ICR No. 2368.01, OMB Control No. 2040–NEW

AGENCY: Environmental Protection Agency (EPA).

ACTION: Notice.

SUMMARY: In compliance with the Paperwork Reduction Act (PRA) (44 U.S.C. 3501 *et seq.*), this document announces that EPA is planning to submit a request for a new Information Collection Request (ICR) to the Office of Management and Budget (OMB). Before submitting the ICR to OMB for review and approval, EPA is soliciting comments on specific aspects of the proposed information collection as described below.

DATES: Comments must be submitted on or before December 28, 2009.

ADDRESSES: Submit your comments identified by Docket ID No. EPA–HQ–OW–2009–0819, by one of the following methods:

- *http://www.regulations.gov:* Follow the on-line instructions for submitting comments.
- *E-mail: OW-Docket@epa.gov,* Attention Docket ID No. EPA–HQ–OW–2009–0819
- *Mail:* Water Docket, Environmental Protection Agency, Mailcode: 4203M, 1200 Pennsylvania Ave., NW., Washington, DC 20460, Attention Docket ID No. EPA–HQ–OW–2009–0819. Please include a total of 3 copies.
- *Hand Delivery:* Water Docket, EPA Docket Center, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC, Attention Docket ID No. EPA–HQ–OW–2009–0819. Such deliveries are only accepted during the Docket's normal hours of operation and special arrangements should be made.

Instructions: Direct your comments to Docket ID No. EPA–HQ–OW–2009–0819. EPA's policy is that all comments received will be included in the public docket without change and may be made available online at *http://www.regulations.gov,* including any personal information provided, unless the comment includes information claimed to be Confidential Business Information (CBI) or other information whose disclosure is restricted by statute. Do not submit information that you consider to be CBI or otherwise protected through *http://www.regulations.gov* or e-mail. The *http://www.regulations.gov* Web site is an "anonymous access" system, which means EPA will not know your identity or contact information unless you provide it in the body of your comment. If you send an e-mail comment directly to EPA without going through *http://www.regulations.gov* your e-mail address will be automatically captured and included as part of the comment that is placed in the public docket and made available on the Internet. If you submit an electronic comment, EPA recommends that you include your name and other contact information in the body of your comment and with any disk or CD–ROM you submit. If EPA cannot read your comment due to technical difficulties and cannot contact you for clarification, EPA may not be able to consider your comment. Electronic files should avoid the use of special characters, any form of encryption, and be free of any defects or viruses. For additional information about EPA's public docket visit the EPA Docket Center homepage at *http://www.epa.gov/epahome/dockets.htm.*

FOR FURTHER INFORMATION CONTACT: Ms. Jezebele Alicea-Virella, Engineering and Analysis Division (4303T), Environmental Protection Agency, 1200 Pennsylvania Ave., NW., Washington, DC 20460; telephone number: 202–566–1755; e-mail address: *Alicea.Jezebele@epa.gov.*

SUPPLEMENTARY INFORMATION:

How Can I Access the Docket and/or Submit Comments?

EPA has established a public docket for this ICR under Docket ID No. EPA–HQ–OW–2009–0819, which is available for online viewing at *http://www.regulations.gov,* or in person viewing at the Water Docket in the EPA Docket Center EPA/DC, EPA West, Room 3334, 1301 Constitution Ave., NW., Washington, DC. The EPA/DC Public Reading Room is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for the Reading Room is 202–566–1744, and the telephone number for the Water Docket is (202) 566–2426.

Use *http://www.regulations.gov* to obtain a copy of the draft collection of information, submit or view public comments, access the index listing of the contents of the docket, and to access those documents in the public docket that are available electronically. Once in the system, select "search," then key in the docket ID number identified in this document.

What Information Is EPA Particularly Interested in?

Pursuant to section 3506(c)(2)(A) of the PRA, EPA specifically solicits comments and information to enable it to:

(i) Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the Agency, including whether the information will have practical utility;

(ii) Evaluate the accuracy of the Agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;

(iii) Enhance the quality, utility, and clarity of the information to be collected; and

(iv) Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., permitting electronic submission of responses. In particular, EPA is requesting comments from very small businesses (those that employ less than 25) on examples of specific additional efforts that EPA could make to reduce the paperwork burden for very small businesses affected by this collection.

What Should I Consider When I Prepare My Comments for EPA?

You may find the following suggestions helpful for preparing your comments:

1. Explain your views as clearly as possible and provide specific examples.
2. Describe any assumptions that you used.
3. Provide copies of any technical information and/or data you used that support your views.
4. If you estimate potential burden or costs, explain how you arrived at the estimate that you provide.
5. Offer alternative ways to improve the collection activity.
6. Make sure to submit your comments by the deadline identified under **DATES**.
7. To ensure proper receipt by EPA, be sure to identify the docket ID number assigned to this action in the subject line on the first page of your response. You may also provide the name, date, and **Federal Register** citation.

What Information Collection Activity or ICR Does This Apply to?

Affected entities: Entities potentially affected by this action are approximately 1,200 steam electric power plants that generate electricity using nuclear fuel or fossil fuels such as coal, oil and natural gas.

Title: Proposed Information Collection Request for the Steam Electric Power Generating Effluent Guidelines.

ICR numbers: EPA ICR No. 2368.01, OMB Control No. 2040–NEW.

ICR status: This ICR is for a new information collection activity. An Agency may not conduct or sponsor, and a person is not required to respond to, a collection of information, unless it displays a currently valid OMB control number. The OMB control numbers for

EPA's regulations in title 40 of the CFR, after appearing in the **Federal Register** when approved, are listed in 40 CFR part 9, are displayed either by publication in the **Federal Register** or by other appropriate means, such as on the related collection instrument or form, if applicable. The display of OMB control numbers in certain EPA regulations is consolidated in 40 CFR part 9.

Abstract: The Clean Water Act (CWA) directs EPA to develop regulations, called effluent guidelines, to limit the amount of pollutants that are discharged to surface waters or to sewage treatment plants. The effluent guidelines for the steam electric power generating point source category apply to steam electric generating units at establishments that are primarily engaged in the generation of electricity for distribution and sale, resulting primarily from a process using nuclear or fossil-type fuels, such as coal, oil and natural gas. There are about 1,200 nuclear- and fossil-fueled steam electric power plants nationwide.

EPA first identified the industry during its 2005 annual effluent guidelines review when publicly available data indicated that this industry ranked high in discharges of toxic and nonconventional pollutants, relative to other industry sectors. Because of these findings, EPA initiated a more detailed study of the industry and collected data through site visits, wastewater sampling, a limited data request, and secondary data.

As part of the detailed study, EPA reviewed available information on environmental effects attributed to intentional permitted discharges to surface waters and other releases of the pollutants present in coal combustion residues. Studies have shown that the pollutants present in discharges from coal-fired power plants can affect aquatic organisms and wildlife, resulting in lasting environmental impacts on local habitats and ecosystems. Peer-reviewed literature has documented the impacts resulting from intentional and accidental surface water discharges of wastewater from coal-fired power plants, as well as environmental impacts from leachate from waste management units (*i.e.*, surface impoundments and landfills) entering the ground water system.

EPA's review of wastewater discharges from power plants, and the treatment technologies available to reduce pollutant discharges, has indicated the need to update the current national effluent guidelines regulations. The current regulations, which were last updated in 1982, do not adequately address the pollutants being discharged and have not kept pace with changes that have occurred in the electric power industry over the last three decades. The process to develop and propose new discharge standards will require several years and the first steps to begin this process include an industry questionnaire.

EPA is conducting this ICR to support the rulemaking process for revising the steam electric power generating effluent guidelines. The ICR will aid in the collection of information from a wide range of steam electric power generating industry operations to characterize waste streams, understand the processes that generate the wastes, gather environmental data, and assess the availability and affordability of treatment technologies. These data will be used to perform detailed technical and economic analyses that will support EPA's rulemaking. EPA will seek OMB approval under the Paperwork Reduction Act (PRA).

EPA has identified approximately 1,200 fossil- and nuclear-fueled steam electric power plants that are potentially within scope of the data collection objectives of the ICR. To reduce burden on the industry, EPA intends to distribute the questionnaire to a statistically-sampled subset of these facilities. EPA estimates that this questionnaire will involve 760 respondents. The questionnaire consists of multiple sections which have been tailored to address specific processes, specific data needs, or types of power plants. Part A of the questionnaire will be sent to all questionnaire recipients; the remaining sections will be sent to discrete subpopulations of questionnaire recipients. No plant will be required to complete every section of the questionnaire.

The questionnaire will collect general plant information and selected technical information about the plant processes and the electric generating units. The information that will be collected includes economic data and technical information about flue gas desulfurization (FGD) wastewater, ash handling, process equipment cleaning operations, wastewater treatment, surface impoundment and landfill operations, and nuclear operations. The questionnaire will also require certain power plants to collect and analyze samples of leachate from surface impoundments and landfills containing coal combustion residues.

EPA intends to submit this information collection request to the Office of Management and Budget (OMB) for approval to distribute the questionnaire under the authority of section 308 of the CWA, 33 U.S.C. 1318. All questionnaire recipients will be required to complete and return the questionnaire to EPA.

Burden Statement: The annual public reporting and recordkeeping burden for this collection of information is estimated to average 205 hours per response. Burden means the total time, effort, or financial resources expended by persons to generate, maintain, retain, or disclose or provide information to or for a Federal agency. This includes the time needed to review instructions; develop, acquire, install, and utilize technology and systems for the purposes of collecting, validating, and verifying information, processing and maintaining information, and disclosing and providing information; adjust the existing ways to comply with any previously applicable instructions and requirements which have subsequently changed; train personnel to be able to respond to a collection of information; search data sources; complete and review the collection of information; and transmit or otherwise disclose the information.

The ICR provides a detailed explanation of the Agency's estimate, which is only briefly summarized here:

Estimated total number of potential respondents: 760.

Frequency of response: One occasion.

Estimated total average number of hours for each respondent: 205.

Estimated total annual burden hours: 156,091.

Estimated total annual costs: $8.17 million. This includes an estimated burden cost of $6.45 million for labor and $1.72 million for operations and maintenance.

What Is the Next Step in the Process for This ICR?

EPA will consider the comments received and amend the ICR as appropriate. The final ICR package will then be submitted to OMB for review and approval pursuant to 5 CFR 1320.12. At that time, EPA will issue another **Federal Register** notice pursuant to 5 CFR 1320.5(a)(1)(iv) to announce the submission of the ICR to OMB and a 30 day opportunity to submit comments to OMB. If you have any questions about this ICR or the approval process, please contact the technical person listed under **FOR FURTHER INFORMATION CONTACT.**

Dated: October 23, 2009.

Ephraim S. King,

Director, Office of Science and Technology.

[FR Doc. E9–25988 Filed 10–28–09; 8:45 am]

BILLING CODE 6560–50–P

Exhibit B

File

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

Plant Manager
Crist
11999 Pate Street
Pensacola, FL 32514

Plant ID: 04702

OFFICE OF WATER

Received 6/19

Dear Plant Manager:

The U.S. Environmental Protection Agency (EPA), under the authority of the Clean Water Act, as amended (the "Act"), 33 USC 1251 et seq., is developing effluent limitations guidelines and standards for the Steam Electric Power Generating Industry. To ensure that these regulations are based upon accurate information, EPA is undertaking a variety of data-gathering activities. One of these activities is a study of the industry based on the enclosed information collection request (ICR). Under the authority of Section 308 of the Act (33 USC 1318), EPA requests that you complete and return this questionnaire for your facility. EPA will use the information collected in the questionnaire to develop effluent guidelines under the Act.

All parts of the questionnaire must be completed and the response must be certified on the Certification Statement page included in the General Instructions for the questionnaire. EPA must receive your response no later than **90 days** after your receipt of this letter. If you want more time to complete the questionnaire, you must request an extension in writing no later than 21 days after receipt of this questionnaire. Written requests for extensions may be e-mailed (preferred) or mailed to:

Contact Information for Extension Requests

Postal Mail	Courier Delivery
Jezebele Alicea USEPA 1200 Pennsylvania Avenue, NW Mail Code: 4303T Washington, DC 20460 Alicea.jezebele@epa.gov	Jezebele Alicea US EPA EPA West – Room 6233U 1301 Constitution Avenue, NW Washington, DC 20004 (202) 566-1755

Questionnaire responses should be returned using the enclosed return label to the following address:

Contact Information for Questionnaire Responses

Postal Mail or Courier Delivery
U.S. Environmental Protection Agency Questionnaire for the Steam Electric Power Generating Effluent Guidelines c/o Eastern Research Group, Inc. 14555 Avion Parkway, Suite 200 Chantilly, VA 20151-1102 Steamhelp@erg.com

Completion and return of this questionnaire is required by the federal law cited above. Moreover, it is in the industry's best interest to ensure that the information on which EPA will base its regulations presents an accurate and representative picture of the industry. We appreciate your cooperation in completing this questionnaire. However, you should understand that your response to the questionnaire is mandatory and that legal action, including penalties, could be taken against you should you fail to respond.

Your plant is required to complete Version 1 of the questionnaire. The CD enclosed contains a pdf file titled Questionnaire Instructions. Please read these instructions before starting to answer the questionnaire. The CD enclosed also contains a series of Microsoft® Excel workbook files for the following parts of the questionnaire included in Version 1:

- Part A: Steam Electric Power Plant Operations;
- Part B: Flue Gas Desulfurization (FGD) Systems;
- Part C: Ash Handling;
- Part D: Pond/Impoundment Systems and Other Wastewater Treatment Operations;
- Part E: Wastes from Cleaning Metal Process Equipment;
- Part F: Management Practices for Ponds/Impoundments and Landfills;
- Part G: Leachate Sampling Data for Ponds/Impoundments and Landfills;
- Part H: Nuclear Power Generation; and
- Part I: Economic and Financial Data.

Each Excel file consists of multiple sections and subsections, which are each represented by separate tabs (or worksheets) in the workbook. Please complete all sections for all parts of the questionnaire included in the enclosed CD.

Enclosure 1 of this letter is an explanation of the statutory authority for requiring the completion of the questionnaire and your legal rights to protection of confidential business information. Enclosure 2 is a notice of EPA's intention to allow selected contractors access to all information, including confidential information that you submit in response to the questionnaire or follow-up requests. EPA will make your information available to EPA contractors so that the contractors may carry out the work required by their contracts. As noted in Enclosure 2, if you wish to comment on this action, any such comment must be received in writing by EPA within 10 days of your receipt of this notice. Please send these comments to the address listed in Enclosure 2.

If you have any technical questions on this questionnaire, you may send an e-mail message to *steamhelp@erg.com* or call 703-633-1696: toll-free is 877-353-7560. For economic questions, please send an e-mail message to *steam_econ@abtassoc.com* or call 617-520-2336; toll-free is 877-344-9540. For other questions, such as those related to policy, please contact Jezebele Alicea at alicea.jezebele@epa.gov.

Thank you for your efforts in completing this questionnaire for the Steam Electric Power Generating Effluent Guidelines.

Sincerely,

Mary T. Smith, Director
Engineering and Analysis Division

Enclosures

Enclosure 1

Authority

This request for information is made under authority provided by Section 308 of the Federal Water Pollution Control Act, as amended, 33 USC 1318. Section 308 provides that, "Whenever required to carry out the objective of this Act, including but not limited to . . . developing or assisting in the development of any effluent limitation . . . pretreatment standard, or standard of performance under this Act," the Administrator shall require the owner or operator of any point source to "establish and maintain such records, . . make such reports, . . install, use, and maintain such monitoring equipment . . . sample such effluent . . . and provide such other information as he may reasonably require."

Confidentiality

A business ("you") may not withhold information from EPA on the grounds that it is confidential. You may, however, if you desire, assert a business confidentiality claim covering part or all of the information that you furnish to EPA.

EPA regulations concerning confidential business information are contained in 40 CFR Part 2, Subpart B. The manner of asserting such a claim is specified in 40 CFR 2.203(b) and is summarized in the instructions to the questionnaire. Information covered by such a claim will be disclosed by EPA only to the extent, and by means of the procedures, set forth in Subpart B.

If you wish to claim as confidential any of the information covered by the enclosed request, you must do so at the time you submit the information to EPA. If no such claim accompanies the information when EPA receives it, EPA may make the information available to the public without further notice to you.

EPA will notify you in the event that a request is made for release of information that you have claimed to be confidential or EPA otherwise decides to make a determination as to whether or not such information is entitled to confidential treatment. At that time, EPA will request that you substantiate any claim you have made that information is confidential. Therefore, we encourage you to review the Provisions Regarding Data Confidentiality on page 2 of the questionnaire instructions or consult 40 CFR Part 2, and to claim as confidential only those items that you truly believe satisfy the criteria for confidentiality.

Note that effluent data are not eligible for confidential treatment (see 40 CFR 2.302).

Enclosure 2

Notice of Intent to Transfer Confidential Information to Selected EPA Contractors

EPA intends to grant access to confidential information collected under the "Questionnaire for Steam Electric Power Generating Effluent Guidelines" to selected EPA contractors.

In accordance with 40 CFR Sections 2.301(h)(2-3), 2.302(h)(2-3), and 2.305(h)(2-3), EPA may allow those contractors identified below access to all data (including data claimed to be confidential) collected from the enclosed survey as well as any follow-up communications and submissions that the EPA may receive. Transfer of this information to these contractors is necessary in order for the contractors to assist EPA in performing technical, economic, statistical, and environmental analyses to support the development of effluent limitations guidelines and standards for the Steam Electric Power Generating industry.

The contractors and subcontractors that will be providing support to EPA during the development of these regulations are listed below:

EPA Office Receiving Support	Contractor Name	EPA Contract No.	Type of Support
Office of Water/ Office of Science & Technology/ Engineering & Analysis Division	Eastern Research Group, Inc.	68-C-02-095	Engineering analysis, survey distribution and data entry
	Abt Associates, Inc.	EP-C-07-023	Economic analysis
	Westat	EP-C-10-023	Statistical analysis

EPA has determined that it is necessary to transfer the information described above to the designated contractors and subcontractors in order that they may carry out the work required by their contracts. The contracts contain all provisions necessary to implement the confidentiality regulations (see 40 CFR 2.301(h)(2), 2.302(h)(2), and 2.305(h)(2)).

In accordance with these confidentiality regulations, you are entitled to provide comments to EPA regarding this notice of contemplated disclosure. Any such comments must be received by EPA in writing within 10 days of your receipt of this notice. Please send such comments to:

Jezebele Alicea
USEPA Headquarters
Ariel Rios Building
1200 Pennsylvania Ave., N.W.
Mail Code: 4303T
Washington, DC 20460
alicea.jezebele@epa.gov

File

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

Received 6/18

Plant Manager
Lansing Smith
4300 Highway 2300
Southport, FL 32409

Plant ID: 05620

OFFICE OF WATER

Dear Plant Manager:

The U.S. Environmental Protection Agency (EPA), under the authority of the Clean Water Act, as amended (the "Act"), 33 USC 1251 et seq., is developing effluent limitations guidelines and standards for the Steam Electric Power Generating Industry. To ensure that these regulations are based upon accurate information, EPA is undertaking a variety of data-gathering activities. One of these activities is a study of the industry based on the enclosed information collection request (ICR). Under the authority of Section 308 of the Act (33 USC 1318), EPA requests that you complete and return this questionnaire for your facility. EPA will use the information collected in the questionnaire to develop effluent guidelines under the Act.

All parts of the questionnaire must be completed and the response must be certified on the Certification Statement page included in the General Instructions for the questionnaire. EPA must receive your response no later than **90 days** after your receipt of this letter. If you want more time to complete the questionnaire, you must request an extension in writing no later than 21 days after receipt of this questionnaire. Written requests for extensions may be e-mailed (preferred) or mailed to:

Contact Information for Extension Requests

Postal Mail	Courier Delivery
Jezebele Alicea USEPA 1200 Pennsylvania Avenue, NW Mail Code: 4303T Washington, DC 20460 Alicea.jezebele@epa.gov	Jezebele Alicea US EPA EPA West – Room 6233U 1301 Constitution Avenue, NW Washington, DC 20004 (202) 566-1755

Questionnaire responses should be returned using the enclosed return label to the following address:

Contact Information for Questionnaire Responses

Postal Mail or Courier Delivery
U.S. Environmental Protection Agency Questionnaire for the Steam Electric Power Generating Effluent Guidelines c/o Eastern Research Group, Inc. 14555 Avion Parkway, Suite 200 Chantilly, VA 20151-1102 Steamhelp@erg.com

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Thank you for your efforts in completing this questionnaire for the Steam Electric Power Generating Effluent Guidelines.

Sincerely,

Mary T. Smith, Director
Engineering and Analysis Division

Enclosures

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USEPA Headquarters
Ariel Rios Building
1200 Pennsylvania Ave., N.W.
Mail Code: 4303T
Washington, DC 20460
alicea.jezebele@epa.gov

File

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

Plant Manager
Scholz
1460 Gulf Power Road
Sneeds, FL 32460

Plant ID: 01366

OFFICE OF WATER

Received 6/18

Dear Plant Manager:

The U.S. Environmental Protection Agency (EPA), under the authority of the Clean Water Act, as amended (the "Act"), 33 USC 1251 et seq., is developing effluent limitations guidelines and standards for the Steam Electric Power Generating Industry. To ensure that these regulations are based upon accurate information, EPA is undertaking a variety of data-gathering activities. One of these activities is a study of the industry based on the enclosed information collection request (ICR). Under the authority of Section 308 of the Act (33 USC 1318), EPA requests that you complete and return this questionnaire for your facility. EPA will use the information collected in the questionnaire to develop effluent guidelines under the Act.

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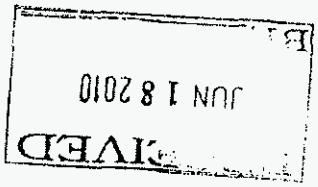
Plant Manager
Victor J Daniel Jr
13201 Highway 63
Escatawpa, MS 39552

Plant ID: 02482



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ENVIRONMENTAL COST RECOVERY CLAUSE

DOCKET NO. 100007-EI

PREPARED DIRECT TESTIMONY
JAMES O. VICK

PROJECTION FILING
FOR THE PERIOD

JANUARY 2011 – DECEMBER 2011

AUGUST 27, 2010

GULF POWER

A SOUTHERN COMPANY

GULF POWER COMPANY

Before the Florida Public Service Commission

Prepared Direct Testimony of

James O. Vick

Docket No. 100007-EI

August 27, 2010

Q. Please state your name and business address.

A. My name is James O. Vick, and my business address is One Energy Place, Pensacola, Florida, 32520.

Q. By whom are you employed and in what capacity?

A. I am employed by Gulf Power Company as the Director of Environmental Affairs.

Q. Mr. Vick, will you please describe your education and experience?

A. I graduated from Florida State University, Tallahassee, Florida, in 1975 with a Bachelor of Science Degree in Marine Biology. I also hold a Bachelor's Degree in Civil Engineering from the University of South Florida in Tampa, Florida. In addition, I have a Masters of Science Degree in Management from Troy State University, Pensacola, Florida. I joined Gulf Power Company in August 1978 as an Associate Engineer. I have since held various engineering positions with increasing responsibilities such as Air Quality Engineer, Senior Environmental Licensing Engineer, and Manager of Environmental Affairs. In 2003,

I assumed my present position as Director of Environmental Affairs.

Q. What are your responsibilities with Gulf Power Company?

A. As Director of Environmental Affairs, my primary responsibility is overseeing the activities of the Environmental Affairs section to ensure the Company is, and remains, in compliance with environmental laws and regulations, i.e., both existing laws and such laws and regulations that may be enacted or amended in the future. In performing this function, I have the responsibility for numerous environmental activities.

Q. Are you the same James O. Vick who has previously testified before this Commission on various environmental matters?

A. Yes.

Q. Mr. Vick, what is the purpose of your testimony?

A. The purpose of my testimony is to support Gulf Power Company's projection of environmental compliance costs recoverable through the Environmental Cost Recovery Clause (ECRC) for the period from January 2011 through December 2011.

Q. Mr. Vick, please identify the capital projects included in Gulf's ECRC projection filing.

A. The environmental capital projects for which Gulf seeks recovery through the ECRC are described in Schedules 3P, 4P, and 5P. I am supporting the expenditures, clearings, retirements, salvage and cost of removal

currently projected for each of these projects and the costs for emission allowances. Mr. Dodd compiled these schedules and has calculated the associated revenue requirements for Gulf's requested recovery. Of the projects shown on Mr. Dodd's schedules, there are five projects that were previously approved by the Commission with expanded activities that have projected capital expenditures during 2011. Four of the projects are related to Gulf's existing Air Quality programs: the Crist 5, 6, & 7 Precipitator Projects, Continuous Emission Monitoring Systems (CEMS), the CAIR/CAVR Compliance Program, and Seasonal NOx Allowances. The Smith Reclaimed Water Project is also projected to have additional capital expenditures during 2011.

Q. Mr. Vick, please describe the project included in the 2011 projection for (Line Item 1.2) the Crist 5, 6, & 7 Precipitator Projects.

A. The Plant Crist Unit 6 precipitator project was originally undertaken in the early 1990's and approved for environmental cost recovery in Docket No. 930613-EI. Inspections of the Crist Unit 6 precipitator have indicated the precipitator internals will need to be replaced. Plant Crist began preliminary engineering and design to replace portions of the Plant Crist Unit 6 precipitator during 2010, as discussed and approved during the 2010 ECRC Projection filing. During the 2011 recovery period, Plant Crist will complete detailed design and award the construction bid package. Initial payments for long lead time items, such as transformers and the electrical supply building, will also be made during 2011. Initial payments will be submitted when the equipment is ordered. Prudently incurred

costs associated with the Crist Unit 6 precipitator project were approved for inclusion in the ECRC in Order No. PSC-09-0759-FOF-EI. The 2011 projected expenditures for the Plant Crist Unit 6 precipitator project are $13.25 million.

Q. Mr. Vick, please describe the 2011 projected expenditures for the CEMS (Line Item 1.5).

A. During the 2011 recovery period, the CEMS project includes replacement of the Plant Crist Unit 7 flue gas monitoring dilution probes. The probes are part of the flue gas monitoring system which is used to measure the NOx concentration in the Selective Catalytic Reduction (SCR) inlet and outlet in order to control the amount of ammonia being injected into the Crist Unit 7 SCR. The existing probes are approaching the end of their useful life and will be retired upon replacement. The 2011 expenditures are expected to be $45,000.

Q. Mr. Vick, please describe the 2011 projected expenditures for the Smith Reclaimed Water Project.

A. The Smith Reclaimed Water Project is part of the Smith Water Conservation and consumptive use efficiency program (Line Item 1.17) required by the Plant Smith consumptive water use permit. Specific Condition nine of Plant Smith's consumptive use permit, issued by the Northwest Florida Water Management District (NWFWMD), requires the plant to implement measures to increase water conservation and efficiency at the facility. Utilizing reclaimed water would enable increased

groundwater and surface water conservation as required in the consumptive use permit. On October 20, 2008, the NWFWMD issued a letter stating that re-use of reclaimed water clearly meets the requirements listed in Specific Condition nine of the permit.

Gulf must determine a suitable method to dispose of beneficially used reclaimed water prior to agreeing to accept reclaimed water from suppliers in the Bay County area. Gulf is investigating the feasibility of utilizing an underground injection well to dispose of used reclaimed water at Plant Smith. During 2011 the Plant Smith Reclaimed Water project will include completion of a test boring for the first potential injection well. Based on the geologic and hydraulic testing found in this well, Gulf will determine whether the existing site properties make it feasible for injection of used reclaimed water. Gulf will also make decisions on the completion of an additional injection well and the associated monitoring wells that would be required by the FDEP Underground Injection Control Group. The projected 2011 expenditures for this line item, totaling $7.80 million, include engineering, design, and equipment purchases.

Q. Mr. Vick, please describe the capital projects included in Gulf's CAIR/CAVR Compliance Program (Line Item 1.26) that will impact the 2011 projected ECRC revenue requirements.

A. For the purpose of the 2011 projection of ECRC revenue requirements in Mr. Dodd's testimony, $529,044 is projected to be cleared to plant-in-service for the CAIR/CAVR Compliance Program. The projected expenditures are for final invoicing and project close out costs related to

the Plant Crist Unit 6 hydrated lime injection system that will be placed in-service during December of 2010, as part of the Crist Unit 6 SCR project. The Crist Unit 6 SCR construction permit requires Gulf Power to install a permanent hydrated lime injection system prior to the operation of the Unit 6 SCR. The hydrated lime injection system is being installed to reduce emissions of sulfuric acid mist.

Q. Mr. Vick, are you including the purchase of allowances in your 2011 projection filing?

A. Yes, we are currently projecting the need to purchase additional seasonal NOx allowances during 2011. Gulf's compliance strategy continues to include possible forward contracts, swaps, and spot market purchases of allowances depending on market prices.

Q. How do the Environmental Operation and Maintenance (O&M) activities listed on Schedule 2P of Mr. Dodd's Exhibit compare to the O&M activities approved for cost recovery in past ECRC proceedings?

A. All of the O&M activities listed on Schedule 2P have either been approved for recovery through the ECRC in past proceedings or are related to capital projects approved for ECRC recovery in past proceedings.

Q. Please describe the O&M activities included in the air quality category that have projected expenses during 2011.

A. There are five O&M activities included in the air quality category that have projected expenses in 2011. On Schedule 2P, Air Emission Fees

(Line Item 1.2), represents the expenses projected for the annual fees required by the Clean Air Act Amendments (CAAA) of 1990 that are payable to the FDEP and Mississippi Department of Environmental Quality. The expenses projected for the 2011 recovery period total $812,434.

Included in the air quality category, Title V (Line Item 1.3) represents projected ongoing expenses associated with implementation of the Title V permits. The total 2011 estimated expenses for the Title V Program are $121,032.

On Schedule 2P, Asbestos Fees (Line Item 1.4) consists of the fees required to be paid to the FDEP for asbestos abatement projects. The expenses projected for the recovery period total $1,200.

Emission Monitoring (Line Item 1.5) on Schedule 2P reflects an ongoing O&M expense associated with the Continuous Emission Monitoring equipment as required by the CAAA. These expenses are incurred in response to EPA's requirements that the Company perform Quality Assurance/Quality Control (QA/QC) testing for the CEMS, including Relative Accuracy Test Audits (RATAs) and Linearity Tests. The expenses expected to be incurred during the 2011 recovery period for these activities total $614,066.

The FDEP NOx Reduction Agreement (Line Item 1.19) includes O&M costs associated with the Plant Crist Unit 7 SCR and the Crist Units 4 through 6 Selective Non-Catalytic Reduction (SNCR) projects that were included as part of the 2002 agreement with FDEP. This line item includes the cost of anhydrous ammonia, urea, air monitoring, catalyst

regeneration, and general O&M expenses related to the activities undertaken in connection with the agreement. Gulf was granted approval for recovery of the costs incurred to complete these activities in FPSC Order No. PSC-02-1396-PAA-EI in Docket No. 020943-EI. The projected expenses for the 2011 recovery period total $3,017,621.

Q. What O&M activities are included in the water quality category?

A. The first activity, General Water Quality (Line Item 1.6), identified in Schedule 2P, includes costs associated with Soil Contamination Studies, Dechlorination, Groundwater Monitoring, Surface Water Studies, the Cooling Water Intake Program, the Impaired Waters Rule, and Stormwater Maintenance. The expenses expected to be incurred during the projection period for this line item total $515,765.

Q. Mr. Vick, have there been any changes to the General Water Quality O&M line item (Line Item 1.6) due to new permit requirements?

A. Yes, on October 1, 2007, the FDEP Northwest District began implementing a new and more stringent stormwater regulation under the Environmental Resource Permitting (ERP) program. This regulation requires Gulf Power to construct and maintain stormwater management systems for new substation sites that are greater than one acre and for new impervious areas, such as access drives, that are greater than 0.09 acre. The projected 2011 ERP stormwater maintenance expenses are $15,000.

The second activity listed in the water quality category, Groundwater Contamination Investigation (Line Item 1.7), was previously approved for environmental cost recovery in Docket No. 930613-EI. This line item includes expenses related to substation investigation and remediation activities. Gulf has projected $1,804,355 of expenses for this line item during the 2011 recovery period.

Line Item 1.8, State National Pollutant Discharge Elimination System (NPDES) Administration, was previously approved for recovery in the ECRC and reflects expenses associated with NPDES annual and permit renewal fees for Gulf's three generating facilities in Florida. These expenses are expected to be $34,500 during the projected recovery period.

Finally, Line Item 1.9, Lead and Copper Rule, was also previously approved for ECRC recovery and reflects sampling, analytical, and chemical costs related to the lead and copper drinking water quality standards. These expenses are expected to total $16,000 during the 2011 projection period.

Q. What activities are included in the environmental affairs administration category?

A. Only one O&M activity is included in this category on Schedule 2P (Line Item 1.10) of Mr. Dodd's exhibit. This line item refers to the Company's Environmental Audit/Assessment function. This program is an on-going compliance activity previously approved for ECRC recovery. Expenses totaling $17,000 are expected during the 2011 recovery period.

Q. What O&M activities are included in the general solid and hazardous waste category?

A. This solid and hazardous waste activity involves the proper identification, handling, storage, transportation, and disposal of solid and hazardous wastes as required by federal and state regulations. The program includes expenses for Gulf's generating and power delivery facilities. This program is a previously approved program that is projected to incur incremental expenses totaling $416,237 in 2011.

Q. In addition to the four major O&M categories listed above, are there any other O&M activities which have been approved for recovery that have projected expenses?

A. Yes. There are five other O&M activities that have been approved in past proceedings which have projected expenses during 2011. They are the Above Ground Storage Tanks program, the Sodium Injection System, the CAIR/CAVR Compliance Program, Crist Water Conservation, and Emission Allowances.

Q. What O&M activities are included in the Above Ground Storage Tanks line item?

A. Above Ground Storage Tanks (Line Item 1.12) includes maintenance activities and fees required by Florida's above ground storage tank regulation, Chapter 62 Part 762, F.A.C. Expenses totaling $92,366 are projected to be incurred during 2011.

Q. What activity is included in the Sodium Injection line item?

A. The Sodium Injection System (Line Item 1.16) was originally approved for inclusion in the ECRC in Order No. PSC-99-1954-PAA-EI. The activities in this line item involve sodium injection to the coal supply that enhances precipitator efficiencies when burning certain low sulfur coals at Plant Crist and Plant Smith. The expenses projected for the 2011 recovery period total $229,200.

Q. What activities are included in the CAIR/CAVR Compliance Program (Line Item 1.20) activity?

A. This line item includes O&M expenses associated with the capital projects approved for ECRC recovery under the CAIR/CAVR Compliance Program. The projected 2011 expenses for this line item total approximately $22.43 million which includes $13.3 million for limestone costs associated with operation of the Plant Crist scrubber.

Q. What activities are included in the Crist Water Conservation line item (Line Item 1.22)?

A. Gulf has added an O&M line item (Line Item 1.22) associated with the previously approved Crist Water Conservation capital project. As discussed in previous ECRC filings, Gulf Power has entered into an agreement with the Emerald Coast Utilities Authority (ECUA) to begin utilizing reclaimed water from ECUA's proposed wastewater treatment plant to reduce the demand for groundwater and surface water withdrawals. Gulf expects to begin receiving reclaimed water from ECUA

during September 2010. This line item includes general O&M expenses associated with the new Plant Crist reclaimed water system. The prudently incurred capital and O&M costs associated with the Plant Crist Water Conservation project were approved for inclusion in ECRC in FPSC Order No. PSC-08-0775-FOF-EI. The expenses projected for the 2011 recovery period are yet to be determined and will be addressed in the 2011 Estimated/Actual true-up filing.

Q. Please describe the emission allowance line items 1.23 through 1.25.

A. These line items include projected allowance expenses for Gulf's generation. Line Items 1.23 and 1.24 include projected expenses for annual and seasonal NOx allowances of approximately $3.24 million and $120,015, respectively. Line Item 1.25 includes approximately $1.93 million of projected expenses for SO_2 allowances expected to be incurred during 2011 for both CAIR and Acid Rain compliance.

Q. Do each of the capital projects and O&M activities that have projected costs in 2011 meet the ECRC statutory guidelines?

A. Yes. The projects included in Gulf's 2011 ECRC projection filing meet the requirements of the ECRC statute and are consistent with the Commission's precedents regarding environmental cost recovery. Each of the capital projects and O&M activities set forth in Mr. Dodd's schedules include only prudent costs that are not recovered through some other cost recovery mechanism or base rates. The projected environmental costs are necessary to achieve and/or maintain compliance

with environmental laws, rules, and regulations.

Q. Mr. Vick, does this conclude your testimony?

A. Yes.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 100007-EI

BEFORE me, the undersigned authority, personally appeared James O. Vick, who being first duly sworn, deposes and says that he is the Environmental Affairs Director at Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of his knowledge, information and belief. He is personally known to me.

James O. Vick
Environmental Affairs Director

Sworn to and subscribed before me
this 26th day of August, 2010

Notary Public, State of Florida at Large

(SEAL)

Vickie L. Marchman
COMMISSION # DD866249
EXPIRES: JUN. 26, 2013
WWW.AARONNOTARY.com

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ENVIRONMENTAL COST RECOVERY CLAUSE

DOCKET NO. 100007-EI

PREPARED DIRECT TESTIMONY AND
EXHIBIT OF
RICHARD W. DODD

PROJECTION FILING
FOR THE PERIOD

JANUARY 2011 – DECEMBER 2011

AUGUST 27, 2010

GULF POWER

A SOUTHERN COMPANY

Gulf Power Company

Before the Florida Public Service Commission
Direct Testimony and Exhibit of
Richard W. Dodd
Docket No. 100007-EI
Date of Filing August 27, 2010

Q. Will you please state your name, business address, employer and position?

A. My name is Richard W. Dodd. My business address is One Energy Place, Pensacola, Florida 32520-0780. I am the Supervisor of Rates and Regulatory Matters at Gulf Power Company.

Q. Please briefly describe your educational background and business experience.

A. I graduated from the University of West Florida in Pensacola, Florida in 1991 with a Bachelor of Arts Degree in Accounting. I also received a Bachelor of Science Degree in Finance in 1998 from the University of West Florida. I joined Gulf Power in 1987 as a Co-op Accountant and worked in various areas until I joined the Rates and Regulatory Matters area in 1990. After spending one year in the Financial Planning area, I transferred to Georgia Power Company in 1994 where I worked in the Regulatory Accounting department and in 1997 I transferred to Mississippi Power Company where I worked in the Rate and Regulation Planning department for six years followed by one year in Financial Planning. In 2004 I returned to Gulf Power Company working in the General Accounting area as Internal Controls Coordinator.

In 2007 I was promoted to Internal Controls Supervisor and in July 2008, I assumed my current position in the Rates and Regulatory Matters area.

My responsibilities include supervision of: tariff administration, cost of service activities, calculation of cost recovery factors, and the regulatory filing function of the Rates and Regulatory Matters Department.

Q. Have you previously filed testimony before the Commission in the connection with Gulf's Environmental Cost Recovery Clause (ECRC)?

A. Yes, I have.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to present both the calculation of the revenue requirements and the development of the environmental cost recovery factors for the period of January 2011 through December 2011.

Q. Have you prepared an exhibit that contains information to which you will refer in your testimony?

A. Yes, I have. My exhibit consists of 8 schedules, each of which was prepared under my direction, supervision, or review.

Counsel: We ask that Mr. Dodd's exhibit consisting of 8 schedules be marked as Exhibit No. _____ (RWD-4).

Q. What environmental costs is Gulf requesting for recovery through the Environmental Cost Recovery Clause?

A. As discussed in the testimony of J. O. Vick, Gulf is requesting recovery for certain environmental compliance operating expenses and capital costs that are consistent with both the decision of the Commission in Order No. PSC-94-0044-FOF-EI in Docket No. 930613-EI and with past proceedings in this ongoing recovery docket. The costs we have identified for recovery through the ECRC are not currently being recovered through base rates or any other cost recovery mechanism.

Q. How was the amount of projected O&M expenses to be recovered through the ECRC calculated?

A. Mr. Vick has provided me with projected recoverable O&M expenses for January 2011 through December 2011. Schedule 2P of my exhibit shows the calculation of the recoverable O&M expenses broken down between demand-related and energy-related expenses. Also, Schedule 2P provides the appropriate jurisdictional factors and amounts related to these expenses. All O&M expenses associated with compliance with the Clean Air Act Amendments of 1990 (CAAA) were considered to be energy-related, consistent with Commission Order No. PSC-94-0044-FOF-EI. O&M expenses associated with Gulf's Clean Air Interstate Rule (CAIR) and Clean Air Visibility Rule (CAVR) Compliance Program were considered to be energy-related pursuant to FPSC Order No. PSC-06-0972-FOF-EI issued November 22, 2006. The remaining expenses were broken down between demand and energy consistent with Gulf's last approved cost-of-service methodology in Docket No. 010949-EI.

Q. Please describe Schedules 3P and 4P of your exhibit.

A. Schedule 3P summarizes the monthly recoverable revenue requirements associated with each capital investment project for the recovery period. Schedule 4P shows the detailed calculation of the revenue requirements associated with each investment project. These schedules also include the calculation of the jurisdictional amount of recoverable revenue requirements. Mr. Vick has provided me with the expenditures, clearings, retirements, salvage, and cost of removal related to each capital project and the monthly costs for emission allowances. From that information, I calculated plant-in-service and construction work in progress (non interest bearing). Depreciation, amortization and dismantlement expense and the associated accumulated depreciation balances were calculated based on Gulf's approved depreciation rates, amortization periods, and dismantlement accruals. The capital projects identified for recovery through the ECRC are those environmental projects which were not included in the approved June 2002 through May 2003 test year on which present base rates were set.

Q. How was the amount of property taxes to be recovered through the ECRC derived?

A. Property taxes were calculated by applying the applicable tax rate to taxable investment. In Florida, pollution control facilities are taxed based only on their salvage value. For the recoverable environmental investment located in Florida, the amount of property taxes is estimated to be $0. In Mississippi, there is no such reduction in property taxes for

pollution control facilities. Therefore, property taxes related to recoverable environmental investment at Plant Daniel are calculated by applying the applicable millage rate to the assessed value of the property.

Q. What capital structure and return on equity were used to develop the rate of return used to calculate the revenue requirements as shown on 8P?

A. Consistent with Commission policy, the capital structure used in calculating the rate of return for recovery clause purposes is based on the capital structure approved in Gulf's last completed rate case. The rate of return for the ECRC is based on the capital structure approved in Docket No. 010949-EI, FPSC Order No. PSC-02-0787-FOF-EI dated June 10, 2002. The rate of return used to calculate ECRC revenue requirements includes a return on equity of 12.0% for the period January 1, 2011 through December 31, 2011.

Q. How was the breakdown between demand-related and energy-related investment costs determined?

A. The investment costs associated with compliance with the CAAA were considered to be energy-related consistent with Commission Order No. PSC-94-0044-FOF-EI, dated January 12, 1994, in Docket No. 930613-EI. The investment costs associated with Gulf's CAIR and CAVR Compliance Program were considered to be energy-related pursuant to FPSC Order No. PSC-06-0972-FOF-EI issued November 22, 2006. The remaining investment costs of environmental compliance were allocated 12/13th based on demand and 1/13th based on energy, consistent with Gulf's last

approved cost-of-service study. The calculation of this breakdown is shown on Schedule 4P and summarized on Schedule 3P.

Q. What is the total amount of projected recoverable costs related to the period January 2011 through December 2011?

A. The total projected jurisdictional recoverable costs for the period January 2011 through December 2011 is $157,338,278 as shown on line 1c of Schedule 1P. This includes costs related to O&M activities of $34,302,592 and costs related to capital projects of $123,035,686 as shown on lines 1a and 1b of Schedule 1P.

Q. What is the total recoverable revenue requirement to be recovered in the projection period January 2011 through December 2011 and how was it allocated to each rate class?

A. The total recoverable revenue requirement including revenue taxes is $147,934,709 for the period January 2011 through December 2011 as shown on line 5 of Schedule 1P. This amount includes the recoverable costs related to the projection period and the total true-up cost of $9,510,006 to be refunded. Schedule 1P also summarizes the energy and demand components of the requested revenue requirement. I allocated these amounts by rate class using the appropriate energy and demand allocators as shown on Schedules 6P and 7P.

Q. How were the allocation factors calculated for use in the Environmental Cost Recovery Clause?

A. The demand allocation factors used in the ECRC were calculated using the 2009 load data filed with the Commission in accordance with FPSC Rule 25-6.0437. The energy allocation factors were calculated based on projected KWH sales for the period adjusted for losses. The calculation of the allocation factors for the period is shown in columns 1 through 9 on Schedule 6P.

Q. How were these factors applied to allocate the requested recovery amount properly to the rate classes?

A. As I described earlier in my testimony, Schedule 1P summarizes the energy and demand portions of the total requested revenue requirement. The energy-related recoverable revenue requirement of $140,014,127 for the period January 2011 through December 2011 was allocated using the energy allocator, as shown in column 3 on Schedule 7P. The demand-related recoverable revenue requirement of $7,920,582 for the period January 2011 through December 2011 was allocated using the demand allocator, as shown in column 4 on Schedule 7P. The energy-related and demand-related recoverable revenue requirements are added together to derive the total amount assigned to each rate class, as shown in column 5.

Q. What is the monthly amount related to environmental costs recovered through this factor that will be included on a residential customer's bill for 1,000 kwh?

A. The environmental costs recovered through the clause from the residential customer who uses 1,000 kwh will be $13.43 monthly for the period January 2011 through December 2011.

Q. When does Gulf propose to collect its environmental cost recovery charges?

A. The factors will be effective beginning with Cycle 1 billings in January 2011 and will continue through the last billing cycle of December 2011.

Q. Mr. Dodd, does this conclude your testimony?

A. Yes.

Schedule 1P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
January 2011 - December 2011

Line No.		Energy ($)	Demand ($)	Total ($)
1	Total Jurisdictional Rev. Req. for the projected period			
	a Projected O & M Activities (Schedule 2P, Lines 7, 8 & 9)	31,508,149	2,794,443	34,302,592
	b Projected Capital Projects (Schedule 3P, Lines 7, 8 & 9)	117,115,267	5,920,419	123,035,686
	c Total Jurisdictional Rev. Req. for the projected period (Lines 1a + 1b)	148,623,416	8,714,862	157,338,278
2	True-Up for Estimated Over/(Under) Recovery for the period January 2010 - December 2010 (Schedule 1E, Line 3)	(223,017)	(11,762)	(234,779)
3	Final True-Up for the period January 2009 - December 2009 (Schedule 1A, Line 3)	8,933,044	811,741	9,744,785
4	Total Jurisdictional Amount to be Recovered/(Refunded) in the projection period January 2011 - December 2011 (Line 1c - Line 2 - Line 3)	139,913,389	7,914,883	147,828,272
5	Total Projected Jurisdictional Amount Adjusted for Taxes (Line 4 x Revenue Tax Multiplier)	140,014,127	7,920,582	147,934,709

Notes:
Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 & 8 of Schedules 5E & 7E and 5A & 7A.

Schedule 2P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

O & M Activities
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period 12-Month	Method of Classification Demand	Method of Classification Energy
1	Description of O & M Activities															
	.1 Sulfur	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.2 Air Emission Fees	-	688,060	-	-	-	-	-	-	-	-	124,374	-	812,434	0	812,434
	.3 Title V	8,501	9,501	9,470	10,210	8,410	9,470	12,905	9,710	10,270	9,910	8,410	14,265	121,032	0	121,032
	.4 Asbestos Fees	-	-	-	-	-	-	-	-	-	1,200	-	-	1,200	1,200	0
	.5 Emission Monitoring	39,288	85,788	50,574	75,074	38,574	41,574	54,947	43,574	42,574	44,574	44,574	52,951	614,066	0	614,066
	.6 General Water Quality	28,186	29,186	24,103	60,603	26,603	27,203	38,046	64,803	77,805	86,305	24,161	28,761	515,765	515,765	0
	.7 Groundwater Contamination Investigation	78,599	71,958	249,314	113,684	244,089	84,685	110,579	96,998	248,798	298,056	96,998	110,597	1,804,355	1,804,355	0
	.8 State NPDES Administration	-	-	-	-	-	-	-	-	-	-	-	34,500	34,500	34,500	0
	.9 Lead and Copper Rule	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,333	1,337	16,000	16,000	0
	.10 Env Auditing/Assessment	-	-	-	-	4,000	6,000	-	-	-	3,500	3,500	-	17,000	17,000	0
	.11 General Solid & Hazardous Waste	31,671	30,371	31,498	30,705	31,505	31,205	39,535	39,022	41,522	39,022	32,722	37,459	416,237	416,237	0
	.12 Above Ground Storage Tanks	6,324	6,324	6,819	6,819	6,819	8,294	9,410	9,337	9,837	9,462	6,337	6,584	92,366	92,366	0
	.13 Low Nox	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.14 Ash Pond Diversion Curtains	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.15 Mercury Emissions	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.16 Sodium Injection	24,199	14,999	24,199	14,999	24,199	14,999	23,199	13,999	23,199	13,999	23,199	14,011	229,200	0	229,200
	.17 Gulf Coast Ozone Study	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.18 SPCC Substation Project	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.19 FDEP NOX Reduction Agreement	206,542	599,854	238,411	220,952	229,711	214,264	218,311	213,428	207,593	200,052	243,487	225,016	3,017,621	0	3,017,621
	.20 CAIR/CAVR Compliance Program	1,838,043	1,819,122	1,626,213	1,703,213	2,073,547	2,183,233	2,287,809	2,233,593	1,674,453	1,665,749	1,315,749	2,009,156	22,429,880	0	22,429,880
	.21 MACT ICR	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.22 CRIST WATER CONSERVATION	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.23 Mercury Allowances	-	-	-	-	-	-	-	-	-	-	-	-	0	0	0
	.24 Annual NOx Allowances	580,364	166,492	176,286	201,801	247,677	274,224	298,449	308,759	270,872	240,977	226,285	244,843	3,237,029	0	3,237,029
	.25 Seasonal NOx Allowances	-	-	-	-	91	101	110	41,444	78,269	-	-	-	120,015	0	120,015
	.26 SO2 Allowances	150,019	112,562	120,081	153,635	171,737	179,743	195,894	201,881	178,908	168,605	148,138	153,011	1,934,214	0	1,934,214
2	Total of O & M Activities	2,993,069	3,635,550	2,558,301	2,593,028	3,108,295	3,076,328	3,290,527	3,277,881	2,865,433	2,782,744	2,299,267	2,932,491	35,412,914	2,897,423	32,515,491
3	Recoverable Costs Allocated to Energy	2,846,956	3,496,378	2,245,234	2,379,884	2,793,946	2,917,608	3,091,624	3,066,388	2,486,138	2,343,866	2,134,216	2,713,253	32,515,491		
4	Recoverable Costs Allocated to Demand	146,113	139,172	313,067	213,144	314,349	158,720	198,903	211,493	379,295	438,878	165,051	219,238	2,897,423		
5	Retail Energy Jurisdictional Factor	0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360			
6	Retail Demand Jurisdictional Factor	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582			
7	Jurisdictional Energy Recoverable Costs (A)	2,756,330	3,382,361	2,175,342	2,312,933	2,708,473	2,828,598	2,997,442	2,973,233	2,409,788	2,275,312	2,065,402	2,622,935	31,508,149		
8	Jurisdictional Demand Recoverable Costs (B)	140,920	134,226	301,940	205,568	303,176	153,079	191,834	203,976	365,814	423,279	159,185	211,446	2,794,443		
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	2,897,250	3,516,587	2,477,282	2,518,501	3,011,649	2,981,677	3,189,276	3,177,209	2,775,602	2,698,591	2,224,587	2,834,381	34,302,592		

Notes:
(A) Line 3 x Line 5 x line loss multiplier
(B) Line 4 x Line 6

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2011 Projection Filing
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Schedule 3P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Capital Investment Projects - Recoverable Costs
(in Dollars)

Line		January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount	Method of Classification Demand	Method of Classification Energy
1	Description of Investment Projects (A)															
	.1 Air Quality Assurance Testing	3,107	3,083	3,058	3,034	3,008	2,984	2,959	2,934	2,909	2,885	2,860	2,835	35,656	0	35,656
	.2 Crist 5, 6 & 7 Precipitator Projects	158,921	158,678	158,437	158,194	157,952	157,710	157,467	157,226	156,983	156,742	182,325	243,168	2,003,803	0	2,003,803
	.3 Crist 7 Flue Gas Conditioning	14,008	14,005	14,003	14,001	13,999	13,997	13,995	13,993	13,991	13,989	13,987	13,985	167,953	0	167,953
	.4 Low NOx Burners, Crist 6 & 7	166,048	165,798	165,548	165,297	165,047	164,797	164,546	164,296	164,045	163,795	163,545	163,294	1,976,056	0	1,976,056
	.5 CEMS - Plants Crist, Scholz, Smith, & Daniel	112,498	112,316	112,133	112,116	112,170	112,059	111,876	111,695	111,513	111,331	111,148	110,966	1,341,821	0	1,341,821
	.6 Sub. Contam. Mobile Groundwater Treat. Sys.	8,038	8,022	8,006	7,990	7,975	7,958	7,943	7,927	7,911	7,895	7,879	7,863	95,407	88,068	7,339
	.7 Raw Water Well Flowmeters - Plants Crist & Smith	2,235	2,229	2,222	2,216	2,209	2,203	2,197	2,190	2,183	2,176	2,170	2,163	26,393	24,365	2,028
	.8 Crist Cooling Tower Cell	4,907	4,906	4,905	4,903	4,901	4,900	4,898	4,897	4,895	4,893	4,892	4,890	58,787	54,266	4,521
	.9 Crist 1-5 Dechlorination	2,198	2,189	2,181	2,173	2,165	2,156	2,148	2,139	2,131	2,122	2,115	2,106	25,823	23,836	1,987
	.10 Crist Diesel Fuel Oil Remediation	555	554	552	550	548	546	544	542	540	539	536	535	6,541	6,038	503
	.11 Crist Bulk Tanker Unload Sec Contain Struc	731	729	726	722	720	717	715	712	708	706	703	700	8,589	7,929	660
	.12 Crist IWW Sampling System	426	424	423	422	419	418	417	415	413	412	410	408	5,007	4,621	386
	.13 Sodium Injection System	4,003	3,993	3,983	3,971	3,961	3,950	3,940	3,929	3,918	3,908	3,898	3,886	47,340	0	47,340
	.14 Smith Stormwater Collection System	21,561	21,489	21,416	21,344	21,272	21,200	21,128	21,055	20,983	20,911	20,839	20,766	253,964	234,428	19,536
	.15 Smith Waste Water Treatment Facility	3,024	3,019	3,014	3,010	3,005	3,000	2,996	2,991	2,987	2,982	2,977	2,973	35,978	33,210	2,768
	.16 Daniel Ash Management Project	174,077	173,661	173,245	172,829	172,413	171,996	171,580	171,164	170,748	170,332	169,916	169,500	2,061,461	1,902,888	158,573
	.17 Smith Water Conservation	11,996	18,111	24,227	30,353	36,479	42,604	48,731	54,857	60,983	67,109	73,236	79,388	548,074	505,913	42,161
	.18 Underground Fuel Tank Replacement	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	.19 Crist FDEP Agreement for Ozone Attainment	1,438,107	1,434,220	1,430,334	1,426,449	1,422,562	1,418,676	1,414,790	1,410,904	1,407,018	1,403,132	1,399,246	1,395,359	17,000,797	0	17,000,797
	.20 SPCC Compliance	10,316	10,290	10,265	10,240	10,214	10,188	10,163	10,137	10,111	10,086	10,060	10,034	122,104	112,708	9,396
	.21 Crist Common FWR Monitor	642	640	639	636	635	634	631	630	628	626	625	623	7,589	0	7,589
	.22 Precipitator Upgrades for CAM Compliance	334,390	333,593	332,796	331,999	331,202	330,405	329,608	328,811	328,014	327,217	326,420	325,623	3,960,078	0	3,960,078
	.23 Plant Groundwater Investigation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	.24 Crist Water Conservation	220,737	220,234	219,731	219,228	218,726	218,223	217,721	217,217	216,715	216,212	215,710	215,207	2,615,661	2,414,457	201,204
	.25 Crist Condenser Tubes	65,785	65,619	65,453	65,288	65,122	64,957	64,791	64,625	64,460	64,294	64,128	63,963	778,485	718,602	59,883
	.26 CAIR/CAVR Compliance	7,829,379	7,813,115	7,792,805	7,772,495	7,752,186	7,731,876	7,711,566	7,691,256	7,670,946	7,650,636	7,630,326	7,610,017	92,656,603	0	92,656,603
	.27 General Water Quality	684	679	674	669	664	659	653	648	643	638	633	629	7,873	7,268	605
	.28 Mercury Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	.29 Annual Nox Allowances	35,847	32,325	30,708	28,925	26,804	24,342	21,641	18,777	16,043	13,628	11,424	9,202	269,666	0	269,666
	.30 Seasonal Nox Allowances	12	12	12	12	10	10	291	659	376	8	8	8	1,418	0	1,418
	.31 SO2 Allowances	80,780	79,542	78,445	77,154	75,618	73,961	72,189	70,313	68,516	66,878	65,383	63,963	872,742	0	872,742
2	Total Investment Projects - Recoverable Costs	10,705,012	10,683,475	10,659,941	10,636,220	10,611,986	10,587,126	10,562,124	10,536,939	10,511,311	10,486,082	10,487,399	10,524,054	126,991,669	6,138,597	120,853,072
3	Recoverable Costs Allocated to Energy	10,218,303	10,192,255	10,164,213	10,135,971	10,107,217	10,077,841	10,048,316	10,018,618	9,988,470	9,958,720	9,955,519	9,987,629	120,853,072		
4	Recoverable Costs Allocated to Demand	486,709	491,220	495,728	500,249	504,769	509,285	513,808	518,321	522,841	527,362	531,880	536,425	6,138,597		
5	Retail Energy Jurisdictional Factor	0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360			
6	Retail Demand Jurisdictional Factor	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582			
7	Jurisdictional Energy Recoverable Costs (B)	9,893,028	9,859,887	9,847,810	9,850,826	9,798,013	9,770,389	9,742,207	9,714,257	9,681,719	9,667,447	9,634,521	9,655,163	117,115,267		
8	Jurisdictional Demand Recoverable Costs (C)	469,410	473,761	478,309	482,469	486,829	491,184	495,546	499,899	504,258	508,619	512,976	517,359	5,920,419		
9	Total Jurisdictional Recoverable Costs for Investment Projects (Lines 7 + 8)	10,362,438	10,333,648	10,325,919	10,333,295	10,284,842	10,261,573	10,237,753	10,214,156	10,185,977	10,176,066	10,147,497	10,172,522	123,035,686		

Notes:

(A) Pages 1-27 of Schedule 8E, Line 9, Pages 28-31 of Schedule 8E, Line 6
(B) Line 3 x Line 5 x Line loss multiplier
(C) Line 4 x Line 6

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Air Quality Assurance Testing
P.E.s 1006 & 1244
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	220,294	
3	Less: Accumulated Depreciation (C)	(167,623)	(170,246)	(172,869)	(175,492)	(178,115)	(180,738)	(183,361)	(185,984)	(188,607)	(191,230)	(193,853)	(196,476)	(199,099)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	52,671	50,048	47,425	44,802	42,179	39,556	36,933	34,310	31,687	29,064	26,441	23,818	21,195	
6	Average Net Investment		51,360	48,737	46,114	43,491	40,868	38,245	35,622	32,999	30,376	27,753	25,130	22,507	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		377	358	339	320	300	281	262	242	223	204	185	165	3,256
	b Debt Component (Line 6 x Debt Component x 1/12)		107	102	96	91	85	80	74	69	63	58	52	47	924
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	2,623	31,476
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,107	3,083	3,058	3,034	3,008	2,984	2,959	2,934	2,909	2,885	2,860	2,835	35,656
	a Recoverable Costs Allocated to Energy		3,107	3,083	3,058	3,034	3,008	2,984	2,959	2,934	2,909	2,885	2,860	2,835	35,656
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		3,008	2,982	2,963	2,949	2,916	2,893	2,869	2,845	2,820	2,801	2,768	2,741	34,555
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,008	2,982	2,963	2,949	2,916	2,893	2,869	2,845	2,820	2,801	2,768	2,741	34,555

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Applicable depreciation rate or rates.
(F) PE 1244 7 year amorization; PE 1006 fully amortized
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 5, 6 & 7 Precipitator Projects
P.E.s 1038, 1119, 1216, 1243, 1249
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	5,500,000	7,500,000	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	13,909,529	
3	Less: Accumulated Depreciation (C)	(3,521,456)	(3,572,119)	(3,622,782)	(3,673,445)	(3,724,108)	(3,774,771)	(3,825,434)	(3,876,097)	(3,926,760)	(3,977,423)	(4,028,086)	(4,078,749)	(4,129,412)	
4	CWIP - Non Interest Bearing	1,100,001	1,125,001	1,150,001	1,175,001	1,200,001	1,225,001	1,250,001	1,275,001	1,300,001	1,325,001	1,350,001	6,850,001	14,350,001	
5	Net Investment (Lines 2 + 3 + 4)	11,488,074	11,462,411	11,436,748	11,411,085	11,385,422	11,359,759	11,334,096	11,308,433	11,282,770	11,257,107	11,231,444	16,680,781	24,130,118	
6	Average Net Investment		11,475,243	11,449,580	11,423,917	11,398,254	11,372,591	11,346,928	11,321,265	11,295,602	11,269,939	11,244,276	13,956,113	20,405,450	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		84,309	84,120	83,932	83,743	83,554	83,366	83,177	82,989	82,800	82,612	102,536	149,919	1,087,057
	b Debt Component (Line 6 x Debt Component x 1/12)		23,949	23,895	23,842	23,788	23,735	23,681	23,627	23,574	23,520	23,467	29,126	42,586	308,790
8	Investment Expenses														
	a Depreciation (E)		40,574	40,574	40,574	40,574	40,574	40,574	40,574	40,574	40,574	40,574	40,574	40,574	486,888
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	121,068
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		158,921	158,678	158,437	158,194	157,952	157,710	157,467	157,226	156,983	156,742	182,325	243,168	2,003,803
	a Recoverable Costs Allocated to Energy		158,921	158,678	158,437	158,194	157,952	157,710	157,467	157,226	156,983	156,742	182,325	243,168	2,003,803
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		153,862	153,504	153,505	153,745	153,120	152,899	152,670	152,450	152,162	152,158	176,446	235,073	1,941,594
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		153,862	153,504	153,505	153,745	153,120	152,899	152,670	152,450	152,162	152,158	176,446	235,073	1,941,594

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 7 Flue Gas Conditioning
P.E. 1228
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation (C)	1,462,276	1,462,063	1,461,850	1,461,637	1,461,424	1,461,211	1,460,998	1,460,785	1,460,572	1,460,359	1,460,146	1,459,933	1,459,720	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	1,462,276	1,462,063	1,461,850	1,461,637	1,461,424	1,461,211	1,460,998	1,460,785	1,460,572	1,460,359	1,460,146	1,459,933	1,459,720	
6	Average Net Investment		1,462,170	1,461,957	1,461,744	1,461,531	1,461,318	1,461,105	1,460,892	1,460,679	1,460,466	1,460,253	1,460,040	1,459,827	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		10,743	10,741	10,739	10,738	10,736	10,735	10,733	10,732	10,730	10,728	10,727	10,725	128,807
	b Debt Component (Line 6 x Debt Component x 1/12)		3,052	3,051	3,051	3,050	3,050	3,049	3,049	3,048	3,048	3,048	3,047	3,047	36,590
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		213	213	213	213	213	213	213	213	213	213	213	213	2,556
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,008	14,005	14,003	14,001	13,999	13,997	13,995	13,993	13,991	13,989	13,987	13,985	167,953
	a Recoverable Costs Allocated to Energy		14,008	14,005	14,003	14,001	13,999	13,997	13,995	13,993	13,991	13,989	13,987	13,985	167,953
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		13,562	13,548	13,567	13,607	13,571	13,570	13,569	13,568	13,561	13,580	13,536	13,519	162,758
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		13,562	13,548	13,567	13,607	13,571	13,570	13,569	13,568	13,561	13,580	13,536	13,519	162,758

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Low NOx Burners, Crist 6 & 7
P.E.s 1234, 1236, 1242, 1284
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	9,097,924	
3	Less: Accumulated Depreciation (C)	5,703,311	5,676,772	5,650,233	5,623,694	5,597,155	5,570,616	5,544,077	5,517,538	5,490,999	5,464,460	5,437,921	5,411,382	5,384,843	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	14,801,235	14,774,696	14,748,157	14,721,618	14,695,079	14,668,540	14,642,001	14,615,462	14,588,923	14,562,384	14,535,845	14,509,306	14,482,767	
6	Average Net Investment		14,787,966	14,761,427	14,734,888	14,708,349	14,681,810	14,655,271	14,628,732	14,602,193	14,575,654	14,549,115	14,522,576	14,496,037	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		108,647	108,452	108,257	108,062	107,867	107,672	107,477	107,282	107,087	106,892	106,697	106,502	1,290,894
	b Debt Component (Line 6 x Debt Component x 1/12)		30,862	30,807	30,752	30,696	30,641	30,586	30,530	30,475	30,419	30,364	30,309	30,253	366,694
8	Investment Expenses														
	a Depreciation (E)		26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	26,539	318,468
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		166,048	165,798	165,548	165,297	165,047	164,797	164,546	164,296	164,045	163,795	163,545	163,294	1,976,056
	a Recoverable Costs Allocated to Energy		166,048	165,798	165,548	165,297	165,047	164,797	164,546	164,296	164,045	163,795	163,545	163,294	1,976,056
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		160,762	160,391	160,395	160,647	159,998	159,769	159,533	159,305	159,007	159,004	158,272	157,858	1,914,941
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		160,762	160,391	160,395	160,647	159,998	159,769	159,533	159,305	159,007	159,004	158,272	157,858	1,914,941

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: CEMS - Plants Crist, Scholz, Smith, & Daniel
P.E.s 1001, 1060, 1154, 1164, 1217, 1240, 1245, 1247, 1256, 1283, 1286, 1289, 1290, 1311, 1316, 1323, 1324, 1357, 1364, 1440, 1441, 1442, 1444, 1454, 1459, 1460, 1558, 1570, 1658, 1829 & 1830
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	35,000	10,000	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	45,000	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	10,000	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	5,000	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	6,735,585	6,735,585	6,735,585	6,735,585	6,735,585	6,770,585	6,770,585	6,770,585	6,770,585	6,770,585	6,770,585	6,770,585	6,770,585	
3	Less: Accumulated Depreciation (C)	3,012,265	2,992,957	2,973,649	2,954,341	2,935,033	2,930,725	2,911,417	2,892,109	2,872,801	2,853,493	2,834,185	2,814,877	2,795,569	
4	CWIP - Non Interest Bearing	7,302	7,302	7,302	7,302	42,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	7,302	
5	Net Investment (Lines 2 + 3 + 4)	9,755,152	9,735,844	9,716,536	9,697,228	9,712,920	9,708,612	9,689,304	9,669,996	9,650,688	9,631,380	9,612,072	9,592,764	9,573,456	
6	Average Net Investment		9,745,498	9,726,190	9,706,882	9,705,074	9,710,766	9,698,958	9,679,650	9,660,342	9,641,034	9,621,726	9,602,418	9,583,110	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		71,600	71,458	71,316	71,303	71,345	71,258	71,116	70,975	70,833	70,691	70,549	70,407	852,851
	b Debt Component (Line 6 x Debt Component x 1/12)		20,339	20,299	20,258	20,254	20,266	20,242	20,201	20,161	20,121	20,081	20,040	20,000	242,262
8	Investment Expenses														
	a Depreciation (E)		19,073	19,073	19,073	19,073	19,073	19,073	19,073	19,073	19,073	19,073	19,073	19,073	228,876
	b Amortization (F)		235	235	235	235	235	235	235	235	235	235	235	235	2,820
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	15,012
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		112,498	112,316	112,133	112,116	112,170	112,059	111,876	111,695	111,513	111,331	111,148	110,966	1,341,821
	a Recoverable Costs Allocated to Energy		112,498	112,316	112,133	112,116	112,170	112,059	111,876	111,695	111,513	111,331	111,148	110,966	1,341,821
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		108,917	108,653	108,642	108,962	108,738	108,640	108,468	108,302	108,088	108,075	107,564	107,272	1,300,321
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		108,917	108,653	108,642	108,962	108,738	108,640	108,468	108,302	108,088	108,075	107,564	107,272	1,300,321

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning Balances: Crist, $3,502,630; Scholz $916,802 Smith $1,734,877; Daniel $581,276. Ending Balances: Crist, $3,502,630; Scholz $916,802; Smith $1,734,877; Daniel $581,276.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist: 3.5%; Smith 3.3%; Scholz 4.1%; Daniel 2.8% annually
(F) PE 1364 & 1658 have a 7 year amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Sub. Contam. Mobile Groundwater Treat. Sys.
P.E. 1007, 3400, & 3412
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	918,024	
3	Less: Accumulated Depreciation (C)	(243,560)	(245,243)	(246,926)	(248,609)	(250,292)	(251,975)	(253,658)	(255,341)	(257,024)	(258,707)	(260,390)	(262,073)	(263,756)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	674,464	672,781	671,098	669,415	667,732	666,049	664,366	662,683	661,000	659,317	657,634	655,951	654,268	
6	Average Net Investment		673,623	671,940	670,257	668,574	666,891	665,208	663,525	661,842	660,159	658,476	656,793	655,110	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		4,949	4,937	4,924	4,912	4,900	4,887	4,875	4,863	4,850	4,838	4,825	4,813	58,573
	b Debt Component (Line 6 x Debt Component x 1/12)		1,406	1,402	1,399	1,395	1,392	1,388	1,385	1,381	1,378	1,374	1,371	1,367	16,638
8	Investment Expenses														
	a Depreciation (E)		1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	1,683	20,196
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		8,038	8,022	8,006	7,990	7,975	7,958	7,943	7,927	7,911	7,895	7,879	7,863	95,407
	a Recoverable Costs Allocated to Energy		618	617	616	615	613	612	611	610	609	607	606	605	7,339
	b Recoverable Costs Allocated to Demand		7,420	7,405	7,390	7,375	7,362	7,346	7,332	7,317	7,302	7,288	7,273	7,258	88,068
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		598	597	597	598	594	593	592	591	590	589	586	585	7,110
13	Retail Demand-Related Recoverable Costs (I)		7,156	7,142	7,127	7,113	7,100	7,085	7,071	7,057	7,042	7,029	7,015	7,000	84,937
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,754	7,739	7,724	7,711	7,694	7,678	7,663	7,648	7,632	7,618	7,601	7,585	92,047

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Part of PE 1007 depreciable at 2.2% annually, PEs 3400 and 3412 depreciable at 2.2% annually
(F) The amortizable portion of PE 1007 is fully amortized
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Raw Water Well Flowmeters - Plants Crist & Smith
P.E. 1155 & 1606
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	242,973	
3	Less: Accumulated Depreciation (C)	(79,139)	(79,832)	(80,525)	(81,218)	(81,911)	(82,604)	(83,297)	(83,990)	(84,683)	(85,376)	(86,069)	(86,762)	(87,455)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	163,834	163,141	162,448	161,755	161,062	160,369	159,676	158,983	158,290	157,597	156,904	156,211	155,518	
6	Average Net Investment		163,488	162,795	162,102	161,409	160,716	160,023	159,330	158,637	157,944	157,251	156,558	155,865	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		1,201	1,196	1,191	1,186	1,181	1,176	1,171	1,166	1,160	1,155	1,150	1,145	14,078
	b Debt Component (Line 6 x Debt Component x 1/12)		341	340	338	337	335	334	333	331	330	328	327	325	3,999
8	Investment Expenses														
	a Depreciation (E)		693	693	693	693	693	693	693	693	693	693	693	693	8,316
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,235	2,229	2,222	2,216	2,209	2,203	2,197	2,190	2,183	2,176	2,170	2,163	26,393
	a Recoverable Costs Allocated to Energy		172	171	171	170	170	169	169	168	168	167	167	166	2,028
	b Recoverable Costs Allocated to Demand		2,063	2,058	2,051	2,046	2,039	2,034	2,028	2,022	2,015	2,009	2,003	1,997	24,365
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		167	165	166	165	165	164	164	163	163	162	162	160	1,966
13	Retail Demand-Related Recoverable Costs (I)		1,990	1,985	1,978	1,973	1,967	1,962	1,956	1,950	1,943	1,938	1,932	1,926	23,500
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		2,157	2,150	2,144	2,138	2,132	2,126	2,120	2,113	2,106	2,100	2,094	2,086	25,466

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning and Ending Balances: Crist, $149,950; Smith $93,023.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist 3.5%; Smith 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Cooling Tower Cell
P.E. 1232
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation (C)	502,391	502,222	502,053	501,884	501,715	501,546	501,377	501,208	501,039	500,870	500,701	500,532	500,363	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	502,391	502,222	502,053	501,884	501,715	501,546	501,377	501,208	501,039	500,870	500,701	500,532	500,363	
6	Average Net Investment		502,307	502,138	501,969	501,800	501,631	501,462	501,293	501,124	500,955	500,786	500,617	500,448	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		3,690	3,689	3,688	3,687	3,685	3,684	3,683	3,682	3,681	3,679	3,678	3,677	44,203
	b Debt Component (Line 6 x Debt Component x 1/12)		1,048	1,048	1,048	1,047	1,047	1,047	1,046	1,046	1,045	1,045	1,045	1,044	12,556
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		169	169	169	169	169	169	169	169	169	169	169	169	2,028
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,907	4,906	4,905	4,903	4,901	4,900	4,898	4,897	4,895	4,893	4,892	4,890	58,787
	a Recoverable Costs Allocated to Energy		377	377	377	377	377	377	377	377	377	376	376	376	4,521
	b Recoverable Costs Allocated to Demand		4,530	4,529	4,528	4,526	4,524	4,523	4,521	4,520	4,518	4,517	4,516	4,514	54,266
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		365	365	365	366	365	365	366	366	365	365	364	363	4,380
13	Retail Demand-Related Recoverable Costs (I)		4,369	4,368	4,367	4,365	4,363	4,362	4,360	4,359	4,357	4,356	4,355	4,354	52,335
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		4,734	4,733	4,732	4,731	4,728	4,727	4,726	4,725	4,722	4,721	4,719	4,717	56,715

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist 1-5 Dechlorination
P.E. 1248
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	305,323	
3	Less: Accumulated Depreciation (C)	(166,319)	(167,210)	(168,101)	(168,992)	(169,883)	(170,774)	(171,665)	(172,556)	(173,447)	(174,338)	(175,229)	(176,120)	(177,011)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	139,004	138,113	137,222	136,331	135,440	134,549	133,658	132,767	131,876	130,985	130,094	129,203	128,312	
6	*Average Net Investment*		138,559	137,668	136,777	135,886	134,995	134,104	133,213	132,322	131,431	130,540	129,649	128,758	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		1,018	1,011	1,005	998	992	985	979	972	966	959	953	946	11,784
	b Debt Component (Line 6 x Debt Component x 1/12)		289	287	285	284	282	280	278	276	274	272	271	269	3,347
8	Investment Expenses														
	a Depreciation (E)		891	891	891	891	891	891	891	891	891	891	891	891	10,692
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		2,198	2,189	2,181	2,173	2,165	2,156	2,148	2,139	2,131	2,122	2,115	2,106	25,823
	a Recoverable Costs Allocated to Energy		169	168	168	167	167	166	165	165	164	163	163	162	1,987
	b Recoverable Costs Allocated to Demand		2,029	2,021	2,013	2,006	1,998	1,990	1,983	1,974	1,967	1,959	1,952	1,944	23,836
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		164	163	163	162	162	161	160	160	159	158	158	157	1,927
13	Retail Demand-Related Recoverable Costs (I)		1,957	1,949	1,941	1,935	1,927	1,919	1,913	1,904	1,897	1,889	1,883	1,875	22,989
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		2,121	2,112	2,104	2,097	2,089	2,080	2,073	2,064	2,056	2,047	2,041	2,032	24,916

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Diesel Fuel Oil Remediation
P.E. 1270
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	
3	Less: Accumulated Depreciation (C)	(31,243)	(31,444)	(31,645)	(31,846)	(32,047)	(32,248)	(32,449)	(32,650)	(32,851)	(33,052)	(33,253)	(33,454)	(33,655)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	37,680	37,479	37,278	37,077	36,876	36,675	36,474	36,273	36,072	35,871	35,670	35,469	35,268	
6	Average Net Investment		37,580	37,379	37,178	36,977	36,776	36,575	36,374	36,173	35,972	35,771	35,570	35,369	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		276	275	273	272	270	269	267	266	264	263	261	260	3,216
	b Debt Component (Line 6 x Debt Component x 1/12)		78	78	78	77	77	76	76	75	75	75	74	74	913
8	Investment Expenses														
	a Depreciation (E)		201	201	201	201	201	201	201	201	201	201	201	201	2,412
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		555	554	552	550	548	546	544	542	540	539	536	535	6,541
	a Recoverable Costs Allocated to Energy		43	43	42	42	42	42	42	42	42	41	41	41	503
	b Recoverable Costs Allocated to Demand		512	511	510	508	506	504	502	500	498	498	495	494	6,038
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		42	42	41	41	41	41	41	41	41	40	40	40	491
13	Retail Demand-Related Recoverable Costs (I)		494	493	492	490	488	486	484	482	480	480	477	476	5,822
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		536	535	533	531	529	527	525	523	521	520	517	516	6,313

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Bulk Tanker Unload Sec Contain Struc
P.E. 1271
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	
3	Less: Accumulated Depreciation (C)	(55,220)	(55,516)	(55,812)	(56,108)	(56,404)	(56,700)	(56,996)	(57,292)	(57,588)	(57,884)	(58,180)	(58,476)	(58,772)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	46,275	45,979	45,683	45,387	45,091	44,795	44,499	44,203	43,907	43,611	43,315	43,019	42,723	
6	Average Net Investment		46,127	45,831	45,535	45,239	44,943	44,647	44,351	44,055	43,759	43,463	43,167	42,871	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		339	337	335	332	330	328	326	324	321	319	317	315	3,923
	b Debt Component (Line 6 x Debt Component x 1/12)		96	96	95	94	94	93	93	92	91	91	90	89	1,114
8	Investment Expenses														
	a Depreciation (E)		296	296	296	296	296	296	296	296	296	296	296	296	3,552
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		731	729	726	722	720	717	715	712	708	706	703	700	8,589
	a Recoverable Costs Allocated to Energy		56	56	56	56	55	55	55	55	54	54	54	54	660
	b Recoverable Costs Allocated to Demand		675	673	670	666	665	662	660	657	654	652	649	646	7,929
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		54	54	54	54	53	53	53	53	52	52	52	52	636
13	Retail Demand-Related Recoverable Costs (I)		651	649	646	642	641	638	637	634	631	629	626	623	7,647
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		705	703	700	696	694	691	690	687	683	681	678	675	8,283

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist IWW Sampling System
P.E. 1275
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	
3	Less: Accumulated Depreciation (C)	(32,713)	(32,887)	(33,061)	(33,235)	(33,409)	(33,583)	(33,757)	(33,931)	(34,105)	(34,279)	(34,453)	(34,627)	(34,801)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	26,830	26,656	26,482	26,308	26,134	25,960	25,786	25,612	25,438	25,264	25,090	24,916	24,742	
6	Average Net Investment		26,743	26,569	26,395	26,221	26,047	25,873	25,699	25,525	25,351	25,177	25,003	24,829	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		196	195	194	193	191	190	189	188	186	185	184	182	2,273
	b Debt Component (Line 6 x Debt Component x 1/12)		56	55	55	55	54	54	54	53	53	53	52	52	646
8	Investment Expenses														
	a Depreciation (E)		174	174	174	174	174	174	174	174	174	174	174	174	2,088
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		426	424	423	422	419	418	417	415	413	412	410	408	5,007
	a Recoverable Costs Allocated to Energy		33	33	33	32	32	32	32	32	32	32	32	31	386
	b Recoverable Costs Allocated to Demand		393	391	390	390	387	386	385	383	381	380	378	377	4,621
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		32	32	32	31	31	31	31	31	31	31	31	30	374
13	Retail Demand-Related Recoverable Costs (I)		379	377	376	376	373	372	371	369	367	366	365	364	4,455
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		411	409	408	407	404	403	402	400	398	397	396	394	4,829

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Sodium Injection System
P.E. 1214 & 1413
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	391,119	
3	Less: Accumulated Depreciation (C)	(85,239)	(86,362)	(87,485)	(88,608)	(89,731)	(90,854)	(91,977)	(93,100)	(94,223)	(95,346)	(96,469)	(97,592)	(98,715)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	305,880	304,757	303,634	302,511	301,388	300,265	299,142	298,019	296,896	295,773	294,650	293,527	292,404	
6	Average Net Investment		305,319	304,196	303,073	301,950	300,827	299,704	298,581	297,458	296,335	295,212	294,089	292,966	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		2,243	2,235	2,227	2,218	2,210	2,202	2,194	2,185	2,177	2,169	2,161	2,152	26,373
	b Debt Component (Line 6 x Debt Component x 1/12)		637	635	633	630	628	625	623	621	618	616	614	611	7,491
8	Investment Expenses														
	a Depreciation (E)		1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	1,123	13,476
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		4,003	3,993	3,983	3,971	3,961	3,950	3,940	3,929	3,918	3,908	3,898	3,886	47,340
	a Recoverable Costs Allocated to Energy		4,003	3,993	3,983	3,971	3,961	3,950	3,940	3,929	3,918	3,908	3,898	3,886	47,340
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		3,876	3,863	3,859	3,859	3,840	3,829	3,820	3,810	3,798	3,794	3,772	3,757	45,877
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		3,876	3,863	3,859	3,859	3,840	3,829	3,820	3,810	3,798	3,794	3,772	3,757	45,877

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning and Ending Balances: Crist, $284,622 and Smith $106,497.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist 3.5% annually; Smith 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Stormwater Collection System
P.E. 1446
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	2,782,600	
3	Less: Accumulated Depreciation (C)	(1,304,451)	(1,312,103)	(1,319,755)	(1,327,407)	(1,335,059)	(1,342,711)	(1,350,363)	(1,358,015)	(1,365,667)	(1,373,319)	(1,380,971)	(1,388,623)	(1,396,275)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	1,478,149	1,470,497	1,462,845	1,455,193	1,447,541	1,439,889	1,432,237	1,424,585	1,416,933	1,409,281	1,401,629	1,393,977	1,386,325	
6	Average Net Investment		1,474,323	1,466,671	1,459,019	1,451,367	1,443,715	1,436,063	1,428,411	1,420,759	1,413,107	1,405,455	1,397,803	1,390,151	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		10,832	10,776	10,719	10,663	10,607	10,551	10,495	10,438	10,382	10,326	10,270	10,213	126,272
	b Debt Component (Line 6 x Debt Component x 1/12)		3,077	3,061	3,045	3,029	3,013	2,997	2,981	2,965	2,949	2,933	2,917	2,901	35,868
8	Investment Expenses														
	a Depreciation (E)		7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	7,652	91,824
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		21,561	21,489	21,416	21,344	21,272	21,200	21,128	21,055	20,983	20,911	20,839	20,766	253,964
	a Recoverable Costs Allocated to Energy		1,659	1,653	1,647	1,642	1,636	1,631	1,625	1,620	1,614	1,609	1,603	1,597	19,536
	b Recoverable Costs Allocated to Demand		19,902	19,836	19,769	19,702	19,636	19,569	19,503	19,435	19,369	19,302	19,236	19,169	234,428
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		1,606	1,599	1,596	1,596	1,586	1,581	1,575	1,571	1,564	1,562	1,551	1,544	18,931
13	Retail Demand-Related Recoverable Costs (I)		19,195	19,131	19,066	19,002	18,938	18,873	18,810	18,744	18,681	18,616	18,552	18,488	226,096
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		20,801	20,730	20,662	20,598	20,524	20,454	20,385	20,315	20,245	20,178	20,103	20,032	245,027

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Waste Water Treatment Facility
P.E. 1466 & 1643
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	178,962	
3	Less: Accumulated Depreciation (C)	89,626	89,134	88,642	88,150	87,658	87,166	86,674	86,182	85,690	85,198	84,706	84,214	83,722	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	268,588	268,096	267,604	267,112	266,620	266,128	265,636	265,144	264,652	264,160	263,668	263,176	262,684	
6	Average Net Investment		268,342	267,850	267,358	266,866	266,374	265,882	265,390	264,898	264,406	263,914	263,422	262,930	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		1,972	1,968	1,964	1,961	1,957	1,953	1,950	1,946	1,943	1,939	1,935	1,932	23,420
	b Debt Component (Line 6 x Debt Component x 1/12)		560	559	558	557	556	555	554	553	552	551	550	549	6,654
8	Investment Expenses														
	a Depreciation (E)		492	492	492	492	492	492	492	492	492	492	492	492	5,904
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		3,024	3,019	3,014	3,010	3,005	3,000	2,996	2,991	2,987	2,982	2,977	2,973	35,978
	a Recoverable Costs Allocated to Energy		233	232	232	232	231	231	230	230	230	229	229	229	2,768
	b Recoverable Costs Allocated to Demand		2,791	2,787	2,782	2,778	2,774	2,769	2,766	2,761	2,757	2,753	2,748	2,744	33,210
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		226	224	225	225	224	224	223	223	223	222	222	221	2,682
13	Retail Demand-Related Recoverable Costs (I)		2,692	2,688	2,683	2,679	2,675	2,671	2,668	2,663	2,659	2,655	2,650	2,646	32,029
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		2,918	2,912	2,908	2,904	2,899	2,895	2,891	2,886	2,882	2,877	2,872	2,867	34,711

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s). unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Daniel Ash Management Project
P.E. 1535, 1555, & 1819
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	15,049,715	
3	Less: Accumulated Depreciation (C)	(4,767,126)	(4,811,233)	(4,855,340)	(4,899,447)	(4,943,554)	(4,987,661)	(5,031,768)	(5,075,875)	(5,119,982)	(5,164,089)	(5,208,196)	(5,252,303)	(5,296,410)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	10,282,589	10,238,482	10,194,375	10,150,268	10,106,161	10,062,054	10,017,947	9,973,840	9,929,733	9,885,626	9,841,519	9,797,412	9,753,305	
6	Average Net Investment		10,260,536	10,216,429	10,172,322	10,128,215	10,084,108	10,040,001	9,995,894	9,951,787	9,907,680	9,863,573	9,819,466	9,775,359	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		75,384	75,060	74,736	74,412	74,088	73,764	73,440	73,116	72,792	72,468	72,144	71,820	883,224
	b Debt Component (Line 6 x Debt Component x 1/12)		21,414	21,322	21,230	21,138	21,046	20,953	20,861	20,769	20,677	20,585	20,493	20,401	250,889
8	Investment Expenses														
	a Depreciation (E)		35,111	35,111	35,111	35,111	35,111	35,111	35,111	35,111	35,111	35,111	35,111	35,111	421,332
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		8,996	8,996	8,996	8,996	8,996	8,996	8,996	8,996	8,996	8,996	8,996	8,996	107,952
	d Property Taxes		33,172	33,172	33,172	33,172	33,172	33,172	33,172	33,172	33,172	33,172	33,172	33,172	398,064
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		174,077	173,661	173,245	172,829	172,413	171,996	171,580	171,164	170,748	170,332	169,916	169,500	2,061,461
	a Recoverable Costs Allocated to Energy		13,391	13,359	13,327	13,295	13,263	13,230	13,198	13,166	13,134	13,102	13,070	13,038	158,573
	b Recoverable Costs Allocated to Demand		160,686	160,302	159,918	159,534	159,150	158,766	158,382	157,998	157,614	157,230	156,846	156,462	1,902,888
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		12,965	12,923	12,912	12,921	12,857	12,826	12,796	12,766	12,731	12,719	12,649	12,604	153,669
13	Retail Demand-Related Recoverable Costs (I)		154,975	154,605	154,234	153,864	153,494	153,123	152,753	152,382	152,012	151,642	151,271	150,901	1,835,256
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		167,940	167,528	167,146	166,785	166,351	165,949	165,549	165,148	164,743	164,361	163,920	163,505	1,988,925

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 2.8% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Smith Water Conservation
P.E. 1601, 1620, 1638
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		649,740	647,400	649,740	649,740	649,740	649,740	649,740	649,740	649,740	649,740	649,740	655,200	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	134,134	
3	Less: Accumulated Depreciation (C)	(26,346)	(26,715)	(27,084)	(27,453)	(27,822)	(28,191)	(28,560)	(28,929)	(29,298)	(29,667)	(30,036)	(30,405)	(30,774)	
4	CWIP - Non Interest Bearing	800,000	1,449,740	2,097,140	2,746,880	3,396,620	4,046,360	4,696,100	5,345,840	5,995,580	6,645,320	7,295,060	7,944,800	8,600,000	
5	Net Investment (Lines 2 + 3 + 4)	907,788	1,557,159	2,204,190	2,853,561	3,502,932	4,152,303	4,801,674	5,451,045	6,100,416	6,749,787	7,399,158	8,048,529	8,703,360	
6	Average Net Investment		1,232,474	1,880,675	2,528,876	3,178,247	3,827,618	4,476,989	5,126,360	5,775,731	6,425,102	7,074,473	7,723,844	8,375,945	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		9,055	13,817	18,580	23,351	28,122	32,892	37,663	42,434	47,205	51,976	56,747	61,538	423,380
	b Debt Component (Line 6 x Debt Component x 1/12)		2,572	3,925	5,278	6,633	7,988	9,343	10,699	12,054	13,409	14,764	16,120	17,481	120,266
8	Investment Expenses														
	a Depreciation (E)		369	369	369	369	369	369	369	369	369	369	369	369	4,428
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,996	18,111	24,227	30,353	36,479	42,604	48,731	54,857	60,983	67,109	73,236	79,388	548,074
	a Recoverable Costs Allocated to Energy		923	1,393	1,864	2,335	2,806	3,277	3,749	4,220	4,691	5,162	5,634	6,107	42,161
	b Recoverable Costs Allocated to Demand		11,073	16,718	22,363	28,018	33,673	39,327	44,982	50,637	56,292	61,947	67,602	73,281	505,913
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		894	1,348	1,806	2,269	2,720	3,177	3,635	4,092	4,547	5,011	5,452	5,904	40,855
13	Retail Demand-Related Recoverable Costs (I)		10,679	16,124	21,568	27,022	32,476	37,929	43,383	48,837	54,291	59,745	65,199	70,676	487,929
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		11,573	17,472	23,374	29,291	35,196	41,106	47,018	52,929	58,838	64,756	70,651	76,580	528,784

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Underground Fuel Tank Replacement
P.E. 4397
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Debt Component (Line 6 x Debt Component x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Applicable depreciation rate or rates.
(F) PE 4397 fully amortized.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist FDEP Agreement for Ozone Attainment
P.E. 1031, 1158, 1199, 1250, 1287
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	129,421,074	
3	Less: Accumulated Depreciation (C)	(20,439,996)	(20,851,918)	(21,263,840)	(21,675,762)	(22,087,684)	(22,499,606)	(22,911,528)	(23,323,450)	(23,735,372)	(24,147,294)	(24,559,216)	(24,971,138)	(25,383,060)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	108,981,078	108,569,156	108,157,234	107,745,312	107,333,390	106,921,468	106,509,546	106,097,624	105,685,702	105,273,780	104,861,858	104,449,936	104,038,014	
6	Average Net Investment		108,775,117	108,363,195	107,951,273	107,539,351	107,127,429	106,715,507	106,303,585	105,891,663	105,479,741	105,067,819	104,655,897	104,243,975	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		799,171	796,144	793,118	790,092	787,065	784,039	781,012	777,986	774,960	771,933	768,907	765,880	9,390,307
	b Debt Component (Line 6 x Debt Component x 1/12)		227,014	226,154	225,294	224,435	223,575	222,715	221,856	220,996	220,136	219,277	218,417	217,557	2,667,426
8	Investment Expenses														
	a Depreciation (E)		376,960	376,960	376,960	376,960	376,960	376,960	376,960	376,960	376,960	376,960	376,960	376,960	4,523,520
	b Amortization (F)		2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	27,504
	c Dismantlement		32,670	32,670	32,670	32,670	32,670	32,670	32,670	32,670	32,670	32,670	32,670	32,670	392,040
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,438,107	1,434,220	1,430,334	1,426,449	1,422,562	1,418,676	1,414,790	1,410,904	1,407,018	1,403,132	1,399,246	1,395,359	17,000,797
	a Recoverable Costs Allocated to Energy		1,438,107	1,434,220	1,430,334	1,426,449	1,422,562	1,418,676	1,414,790	1,410,904	1,407,018	1,403,132	1,399,246	1,395,359	17,000,797
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		1,392,328	1,387,450	1,385,809	1,386,320	1,379,042	1,375,395	1,371,690	1,368,041	1,363,808	1,362,093	1,354,130	1,348,911	16,475,017
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,392,328	1,387,450	1,385,809	1,386,320	1,379,042	1,375,395	1,371,690	1,368,041	1,363,808	1,362,093	1,354,130	1,348,911	16,475,017

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Portions of 1287 have 7-year amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: SPCC Compliance
P.E. 1272 & 1404
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	929,679	
3	Less: Accumulated Depreciation (C)	(122,096)	(124,806)	(127,516)	(130,226)	(132,936)	(135,646)	(138,356)	(141,066)	(143,776)	(146,486)	(149,196)	(151,906)	(154,616)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	807,583	804,873	802,163	799,453	796,743	794,033	791,323	788,613	785,903	783,193	780,483	777,773	775,063	
6	Average Net Investment		806,228	803,518	800,808	798,098	795,388	792,678	789,968	787,258	784,548	781,838	779,128	776,418	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		5,923	5,903	5,884	5,864	5,844	5,824	5,804	5,784	5,764	5,744	5,724	5,704	69,766
	b Debt Component (Line 6 x Debt Component x 1/12)		1,683	1,677	1,671	1,666	1,660	1,654	1,649	1,643	1,637	1,632	1,626	1,620	19,818
8	Investment Expenses														
	a Depreciation (E)		2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	2,710	32,520
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		10,316	10,290	10,265	10,240	10,214	10,188	10,163	10,137	10,111	10,086	10,060	10,034	122,104
	a Recoverable Costs Allocated to Energy		794	792	790	788	786	784	782	780	778	776	774	772	9,396
	b Recoverable Costs Allocated to Demand		9,522	9,498	9,475	9,452	9,428	9,404	9,381	9,357	9,333	9,310	9,286	9,262	112,708
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		769	766	765	766	762	760	758	756	754	753	749	746	9,104
13	Retail Demand-Related Recoverable Costs (I)		9,184	9,160	9,138	9,116	9,093	9,070	9,048	9,024	9,001	8,979	8,956	8,933	108,702
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		9,953	9,926	9,903	9,882	9,855	9,830	9,806	9,780	9,755	9,732	9,705	9,679	117,806

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning Balances: Crist, $919,836; Smith $9,843. Ending Balances: Crist, $919,836; Smith $9,843.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist 3.5%; Smith 3.3% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Crist Common FTIR Monitor
P.E. 1297
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	
3	Less: Accumulated Depreciation (C)	(14,120)	(14,303)	(14,486)	(14,669)	(14,852)	(15,035)	(15,218)	(15,401)	(15,584)	(15,767)	(15,950)	(16,133)	(16,316)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	48,750	48,567	48,384	48,201	48,018	47,835	47,652	47,469	47,286	47,103	46,920	46,737	46,554	
6	Average Net Investment		48,659	48,476	48,293	48,110	47,927	47,744	47,561	47,378	47,195	47,012	46,829	46,646	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		357	356	355	353	352	351	349	348	347	345	344	343	4,200
	b Debt Component (Line 6 x Debt Component x 1/12)		102	101	101	100	100	100	99	99	98	98	98	97	1,193
8	Investment Expenses														
	a Depreciation (E)		183	183	183	183	183	183	183	183	183	183	183	183	2,196
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		642	640	639	636	635	634	631	630	628	626	625	623	7,589
	a Recoverable Costs Allocated to Energy		642	640	639	636	635	634	631	630	628	626	625	623	7,589
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		622	619	619	618	616	615	612	611	609	608	605	602	7,356
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		622	619	619	618	616	615	612	611	609	608	605	602	7,356

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Precipitator Upgrades for CAM Compliance
P.E. 1175, 1191, 1305, 1461, 1462
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	29,839,678	
3	Less: Accumulated Depreciation (C)	(3,307,193)	(3,391,674)	(3,476,155)	(3,560,636)	(3,645,117)	(3,729,598)	(3,814,079)	(3,898,560)	(3,983,041)	(4,067,522)	(4,152,003)	(4,236,484)	(4,320,965)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	26,532,485	26,448,004	26,363,523	26,279,042	26,194,561	26,110,080	26,025,599	25,941,118	25,856,637	25,772,156	25,687,675	25,603,194	25,518,713	
6	Average Net Investment		26,490,245	26,405,764	26,321,283	26,236,802	26,152,321	26,067,840	25,983,359	25,898,878	25,814,397	25,729,916	25,645,435	25,560,954	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		194,624	194,003	193,382	192,762	192,141	191,520	190,900	190,279	189,658	189,038	188,417	187,796	2,294,520
	b Debt Component (Line 6 x Debt Component x 1/12)		55,285	55,109	54,933	54,756	54,580	54,404	54,227	54,051	53,875	53,698	53,522	53,346	651,786
8	Investment Expenses														
	a Depreciation (E)		84,481	84,481	84,481	84,481	84,481	84,481	84,481	84,481	84,481	84,481	84,481	84,481	1,013,772
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		334,390	333,593	332,796	331,999	331,202	330,405	329,608	328,811	328,014	327,217	326,420	325,623	3,960,078
	a Recoverable Costs Allocated to Energy		334,390	333,593	332,796	331,999	331,202	330,405	329,608	328,811	328,014	327,217	326,420	325,623	3,960,078
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		323,746	322,715	322,436	322,659	321,070	320,325	319,567	318,822	317,941	317,647	315,895	314,784	3,837,607
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		323,746	322,715	322,436	322,659	321,070	320,325	319,567	318,822	317,941	317,647	315,895	314,784	3,837,607

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning Balances: Crist $13,997,696; Smith $15,715,201; Scholz $126,781. Ending Balances: Crist. $13,997,696; Smith $15,715,201; Scholz $126,781.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist 3.5%; Smith 3.3%; Scholz 4.1% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Plant Groundwater Investigation
P.E. 1218 & 1361
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Less: Accumulated Depreciation (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Average Net Investment		0	0	0	0	0	0	0	0	0	0	0	0	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Debt Component (Line 6 x Debt Component x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Beginning Balances: Crist $0; Scholz $0. Ending Balances: Crist, $0; Scholz=$0.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist 3.5% annually; Scholz 4.1% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Plant Crist Water Conservation Project
P.E.'s 1227 & 1298
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	18,267,024	
3	Less: Accumulated Depreciation (C)	(490,612)	(543,897)	(597,182)	(650,467)	(703,752)	(757,037)	(810,322)	(863,607)	(916,892)	(970,177)	(1,023,462)	(1,076,747)	(1,130,032)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	17,776,412	17,723,127	17,669,842	17,616,557	17,563,272	17,509,987	17,456,702	17,403,417	17,350,132	17,296,847	17,243,562	17,190,277	17,136,992	
6	Average Net Investment		17,749,770	17,696,485	17,643,200	17,589,915	17,536,630	17,483,345	17,430,060	17,376,775	17,323,490	17,270,205	17,216,920	17,163,635	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		130,408	130,016	129,625	129,233	128,842	128,450	128,059	127,667	127,276	126,884	126,493	126,101	1,539,054
	b Debt Component (Line 6 x Debt Component x 1/12)		37,044	36,933	36,821	36,710	36,599	36,488	36,377	36,265	36,154	36,043	35,932	35,821	437,187
8	Investment Expenses														
	a Depreciation (E)		53,285	53,285	53,285	53,285	53,285	53,285	53,285	53,285	53,285	53,285	53,285	53,285	639,420
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		220,737	220,234	219,731	219,228	218,726	218,223	217,721	217,217	216,715	216,212	215,710	215,207	2,615,661
	a Recoverable Costs Allocated to Energy		16,980	16,941	16,902	16,864	16,825	16,786	16,748	16,709	16,670	16,632	16,593	16,554	201,204
	b Recoverable Costs Allocated to Demand		203,757	203,293	202,829	202,364	201,901	201,437	200,973	200,508	200,045	199,580	199,117	198,653	2,414,457
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		16,439	16,389	16,376	16,390	16,310	16,274	16,238	16,201	16,158	16,146	16,058	16,003	194,982
13	Retail Demand-Related Recoverable Costs (I)		196,515	196,068	195,620	195,172	194,725	194,278	193,830	193,382	192,935	192,487	192,040	191,593	2,328,645
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		212,954	212,457	211,996	211,562	211,035	210,552	210,068	209,583	209,093	208,633	208,098	207,596	2,523,627

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: Plant NPDES Permit Compliance Projects
P.E. 1204 & 1299
(in Dollars)

Line	Description	Beginning of Period Amount	0 January	0 February	0 March	0 April	0 May	0 June	0 July	0 August	0 September	0 October	0 November	0 December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	6,019,277	
3	Less: Accumulated Depreciation (C)	(898,498)	(916,056)	(933,614)	(951,172)	(968,730)	(986,288)	(1,003,846)	(1,021,404)	(1,038,962)	(1,056,520)	(1,074,078)	(1,091,636)	(1,109,194)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	5,120,779	5,103,221	5,085,663	5,068,105	5,050,547	5,032,989	5,015,431	4,997,873	4,980,315	4,962,757	4,945,199	4,927,641	4,910,083	
6	Average Net Investment		5,112,000	5,094,442	5,076,884	5,059,326	5,041,768	5,024,210	5,006,652	4,989,094	4,971,536	4,953,978	4,936,420	4,918,862	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		37,558	37,429	37,300	37,171	37,042	36,913	36,784	36,655	36,526	36,397	36,268	36,139	442,182
	b Debt Component (Line 6 x Debt Component x 1/12)		10,669	10,632	10,595	10,559	10,522	10,486	10,449	10,412	10,376	10,339	10,302	10,266	125,607
8	Investment Expenses														
	a Depreciation (E)		17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	17,558	210,696
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		65,785	65,619	65,453	65,288	65,122	64,957	64,791	64,625	64,460	64,294	64,128	63,963	778,485
	a Recoverable Costs Allocated to Energy		5,060	5,048	5,035	5,022	5,009	4,997	4,984	4,971	4,958	4,946	4,933	4,920	59,883
	b Recoverable Costs Allocated to Demand		60,725	60,571	60,418	60,266	60,113	59,960	59,807	59,654	59,502	59,348	59,195	59,043	718,602
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		4,899	4,883	4,878	4,881	4,856	4,845	4,832	4,820	4,806	4,801	4,774	4,756	58,031
13	Retail Demand-Related Recoverable Costs (I)		58,567	58,418	58,271	58,124	57,976	57,829	57,681	57,534	57,387	57,239	57,091	56,945	693,062
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		63,466	63,301	63,149	63,005	62,832	62,674	62,513	62,354	62,193	62,040	61,865	61,701	751,093

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this project
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) 3.5% annually
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: CAIR/CAVR Compliance
P.E.s 1034, 1035, 1036, 1037, 1222, 1279, 1362, 1468, 1469, 1512, 1513, 1646, 1647, 1684, 1810, 1824, & 1826
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		529,044	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		529,044	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	630,793,496	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	631,322,540	
3	Less: Accumulated Depreciation (C)	(29,410,523)	(31,561,812)	(33,714,644)	(35,867,476)	(38,020,308)	(40,173,140)	(42,325,972)	(44,478,804)	(46,631,636)	(48,784,468)	(50,937,300)	(53,090,132)	(55,242,964)	
4	CWIP - Non Interest Bearing	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	272,827	
5	Net Investment (Lines 2 + 3 + 4)	601,655,800	600,033,555	597,880,723	595,727,891	593,575,059	591,422,227	589,269,395	587,116,563	584,963,731	582,810,899	580,658,067	578,505,235	576,352,403	
6	Average Net Investment		600,844,678	598,957,139	596,804,307	594,651,475	592,498,643	590,345,811	588,192,979	586,040,147	583,887,315	581,734,483	579,581,651	577,428,819	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		4,414,406	4,400,538	4,384,721	4,368,904	4,353,088	4,337,271	4,321,454	4,305,637	4,289,820	4,274,003	4,258,186	4,242,370	51,950,398
	b Debt Component (Line 6 x Debt Component x 1/12)		1,253,963	1,250,024	1,245,531	1,241,038	1,236,545	1,232,052	1,227,559	1,223,066	1,218,573	1,214,080	1,209,587	1,205,094	14,757,112
8	Investment Expenses														
	a Depreciation (E)		1,827,961	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	1,829,504	21,952,505
	b Amortization (F)		8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	8,431	101,172
	c Dismantlement		314,897	314,897	314,897	314,897	314,897	314,897	314,897	314,897	314,897	314,897	314,897	314,897	3,778,764
	d Property Taxes		9,721	9,721	9,721	9,721	9,721	9,721	9,721	9,721	9,721	9,721	9,721	9,721	116,652
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		7,829,379	7,813,115	7,792,805	7,772,495	7,752,186	7,731,876	7,711,566	7,691,256	7,670,946	7,650,636	7,630,326	7,610,017	92,656,603
	a Recoverable Costs Allocated to Energy		7,829,379	7,813,115	7,792,805	7,772,495	7,752,186	7,731,876	7,711,566	7,691,256	7,670,946	7,650,636	7,630,326	7,610,017	92,656,603
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		7,580,150	7,558,330	7,550,221	7,553,839	7,515,028	7,495,994	7,476,643	7,457,599	7,435,368	7,426,870	7,384,300	7,356,696	89,791,038
13	Retail Demand-Related Recoverable Costs (I)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		7,580,150	7,558,330	7,550,221	7,553,839	7,515,028	7,495,994	7,476,643	7,457,599	7,435,368	7,426,870	7,384,300	7,356,696	89,791,038

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project, if applicable
(B) Beginning Balances: Crist $610,294,125; Smith $12,931,385; Daniel $6,923,765, Scholz $644,221. Ending Balances: Crist $610,823,169; Smith $12,931,385; Daniel $6,923,765, Scholz $644,221.
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Crist: 3.5%, Plant Smith Steam 3.3%, Smith CT 3.6%, Daniel 2.8%, Scholz 4.1%. Portion of PE 1222 is transmission 2.3%, 3.6%, and 2.5%
(F) Portion of PE 1222 applicable 7 year amortization period beginning in 2008.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11
(J) Project #1222 qualifies for AFUDC treatment. As portions of the project are moved to P-I-S, they are included in the ECRC.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Capital Investments, Depreciation and Taxes
For Project: General Water Quality
P.E.1280
(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	
2	Plant-in-Service/Depreciation Base (B)	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	32,021	
3	Less: Accumulated Depreciation (C)	(15,866)	(16,400)	(16,934)	(17,468)	(18,002)	(18,536)	(19,070)	(19,604)	(20,138)	(20,672)	(21,206)	(21,740)	(22,274)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Net Investment (Lines 2 + 3 + 4)	16,155	15,621	15,087	14,553	14,019	13,485	12,951	12,417	11,883	11,349	10,815	10,281	9,747	
6	Average Net Investment		15,888	15,354	14,820	14,286	13,752	13,218	12,684	12,150	11,616	11,082	10,548	10,014	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		117	113	109	105	101	97	93	89	85	81	77	74	1,141
	b Debt Component (Line 6 x Debt Component x 1/12)		33	32	31	30	29	28	26	25	24	23	22	21	324
8	Investment Expenses														
	a Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Amortization (F)		534	534	534	534	534	534	534	534	534	534	534	534	6,408
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		684	679	674	669	664	659	653	648	643	638	633	629	7,873
	a Recoverable Costs Allocated to Energy		53	52	52	51	51	51	50	50	49	49	49	48	605
	b Recoverable Costs Allocated to Demand		631	627	622	618	613	608	603	598	594	589	584	581	7,268
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (H)		51	50	50	50	49	49	48	48	47	48	47	46	583
13	Retail Demand-Related Recoverable Costs (I)		609	605	600	596	591	586	582	577	573	568	563	560	7,010
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		660	655	650	646	640	635	630	625	620	616	610	606	7,593

Notes:
(A) Description and reason for 'Other' adjustments to net Investment for this project, if applicable
(B) Applicable beginning of period and end of period depreciable base by production plant names (s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
(D) The equity component has been grossed up for taxes. The approved ROE is 12%.
(E) Applicable depreciation rate or rates.
(F) 5 year amortization beginning 2008.
(G) Description and reason for "Other" adjustments to investment expenses for this project.
(H) Line 9a x Line 10 x 1.0007 line loss multiplier
(I) Line 9b x Line 11

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Working Capital, Mercury Allowance Expenses
For Project: Mercury Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital														
	a FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Debt Component (Line 4 x Debt Component x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Net Expenses (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 6 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
(A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0007 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Working Capital, Annual NOx Expenses
For Project: Annual Nox Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital														
	a FERC 158.1 Allowance Inventory	4,090,006	3,509,642	3,343,150	3,166,864	2,965,063	2,717,386	2,443,162	2,144,713	1,835,954	1,565,082	1,324,105	1,097,820	852,977	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Total Working Capital Balance	4,090,006	3,509,642	3,343,150	3,166,864	2,965,063	2,717,386	2,443,162	2,144,713	1,835,954	1,565,082	1,324,105	1,097,820	852,977	
4	Average Net Working Capital Balance		3,799,824	3,426,396	3,255,007	3,065,964	2,841,225	2,580,274	2,293,938	1,990,334	1,700,518	1,444,594	1,210,963	975,399	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		27,917	25,174	23,915	22,526	20,874	18,957	16,854	14,623	12,494	10,613	8,897	7,166	210,010
	b Debt Component (Line 4 x Debt Component x 1/12)		7,930	7,151	6,793	6,399	5,930	5,385	4,787	4,154	3,549	3,015	2,527	2,036	59,656
6	Total Return Component (D)		35,847	32,325	30,708	28,925	26,804	24,342	21,641	18,777	16,043	13,628	11,424	9,202	269,666
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Annual Nox Allowance Expense		580,364	166,492	176,286	201,801	247,677	274,224	298,449	308,759	270,872	240,977	226,285	244,843	3,237,029
8	Net Expenses (E)		580,364	166,492	176,286	201,801	247,677	274,224	298,449	308,759	270,872	240,977	226,285	244,843	3,237,029
9	Total System Recoverable Expenses (Lines 6 + 8)		616,211	198,817	206,994	230,726	274,481	298,566	320,090	327,536	286,915	254,605	237,709	254,045	3,506,695
	a Recoverable Costs Allocated to Energy		616,211	198,817	206,994	230,726	274,481	298,566	320,090	327,536	286,915	254,605	237,709	254,045	3,506,695
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (B)		596,595	192,334	200,550	224,235	266,084	289,457	310,339	317,586	278,104	247,158	230,044	245,588	3,398,074
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		596,595	192,334	200,550	224,235	266,084	289,457	310,339	317,586	278,104	247,158	230,044	245,588	3,398,074

Notes:
(A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0007 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Working Capital, Seasonal NOx Expenses
For Project: Seasonal Nox Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	59,800	59,800	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital														
	a FERC 158.1 Allowance Inventory	1,198	1,198	1,198	1,198	1,198	1,107	1,005	60,695	79,052	782	782	782	782	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Total Working Capital Balance	1,198	1,198	1,198	1,198	1,198	1,107	1,005	60,695	79,052	782	782	782	782	
4	Average Net Working Capital Balance		1,198	1,198	1,198	1,198	1,153	1,056	30,850	69,874	39,917	782	782	782	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		9	9	9	9	8	8	227	513	293	6	6	6	1,103
	b Debt Component (Line 4 x Debt Component x 1/12)		3	3	3	3	2	2	64	146	83	2	2	2	315
6	Total Return Component (D)		12	12	12	12	10	10	291	659	376	8	8	8	1,418
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Seasonal NOx Allowance Expense		0	0	0	0	91	101	110	41,444	78,269	0	0	0	120,016
8	Net Expenses (E)		0	0	0	0	91	101	110	41,444	78,269	0	0	0	120,016
9	Total System Recoverable Expenses (Lines 6 + 8)		12	12	12	12	101	111	401	42,103	78,645	8	8	8	121,434
	a Recoverable Costs Allocated to Energy		12	12	12	12	101	111	401	42,103	78,645	8	8	8	121,434
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (B)		12	12	12	12	98	108	389	40,824	76,230	8	8	8	117,721
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		12	12	12	12	98	108	389	40,824	76,230	8	8	8	117,721

Notes:
(A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0007 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011

Return on Working Capital, SO2 Expenses
For Project: SO2 Allowances

(in Dollars)

Line	Description	Beginning of Period Amount	January	February	March	April	May	June	July	August	September	October	November	December	End of Period Amount
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	
2	Working Capital														
	a FERC 158.1 Allowance Inventory	9,548,141	9,388,649	9,266,614	9,137,060	8,973,952	8,792,742	8,603,526	8,398,159	8,186,805	7,998,424	7,820,346	7,662,735	7,500,251	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	
	d FERC 254 Regulatory Liabilities - Gains	(910,417)	(900,944)	(891,471)	(881,998)	(872,525)	(863,052)	(853,579)	(844,106)	(834,633)	(825,160)	(815,687)	(806,214)	(796,741)	
3	Total Working Capital Balance	8,637,724	8,487,705	8,375,143	8,255,062	8,101,427	7,929,690	7,749,947	7,554,053	7,352,172	7,173,264	7,004,659	6,856,521	6,703,510	
4	Average Net Working Capital Balance		8,562,715	8,431,424	8,315,103	8,178,245	8,015,559	7,839,819	7,652,000	7,453,113	7,262,718	7,088,962	6,930,590	6,780,016	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		62,910	61,946	61,091	60,086	58,890	57,599	56,219	54,758	53,359	52,083	50,919	49,813	679,673
	b Debt Component (Line 4 x Debt Component x 1/12)		17,870	17,596	17,354	17,068	16,728	16,362	15,970	15,555	15,157	14,795	14,464	14,150	193,069
6	Total Return Component (D)		80,780	79,542	78,445	77,154	75,618	73,961	72,189	70,313	68,516	66,878	65,383	63,963	872,742
7	Expenses														
	a Gains		(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(9,473)	(113,676)
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		159,492	122,035	129,554	163,108	181,210	189,216	205,367	211,354	188,381	178,078	157,611	162,484	2,047,890
8	Net Expenses (E)		150,019	112,562	120,081	153,635	171,737	179,743	195,894	201,881	178,908	168,605	148,138	153,011	1,934,214
9	Total System Recoverable Expenses (Lines 6 + 8)		230,799	192,104	198,526	230,789	247,355	253,704	268,083	272,194	247,424	235,483	213,521	216,974	2,806,956
	a Recoverable Costs Allocated to Energy		230,799	192,104	198,526	230,789	247,355	253,704	268,083	272,194	247,424	235,483	213,521	216,974	2,806,956
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9674902	0.9667134	0.9681931	0.9711882	0.9687295	0.9688141	0.9688581	0.9689422	0.9686115	0.9700729	0.9670798	0.9660360	
11	Demand Jurisdictional Factor		0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	0.9644582	
12	Retail Energy-Related Recoverable Costs (B)		223,452	185,840	192,346	224,296	239,788	245,964	259,916	263,925	239,825	228,596	206,636	209,751	2,720,335
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		223,452	185,840	192,346	224,296	239,788	245,964	259,916	263,925	239,825	228,596	206,636	209,751	2,720,335

Notes:
(A) Equity Component has been grossed up for taxes. Based on ROE of 12% and weighted income tax rate of 38.575%
(B) Line 9a x Line 10 x 1.0007 line loss multiplier
(C) Line 9b x Line 11
(D) Line 6 is reported on Schedule 6E and 7E
(E) Line 8 is reported on Schedule 4E and 5E

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Air Quality Assurance Testing
PEs 1006 and 1244

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
This line item includes the audit test trailer and associated support equipment used to conduct Relative Accuracy Test Audits (RATAs) on the Continuous Emission Monitoring Systems (CEMS) as required by the 1990 Clean Air Act Amendments (CAAA).

Accomplishments:
The RATA test trailer CEM system was replaced during the 2002-2003 recovery period. The CEMS trailer was also replaced in 2005. These replacements provide Gulf with the accuracy and reliability needed to accurately measure SO_2, NOx, and CO_2 and to further maintain compliance with CAAA requirements.

Project-to-Date: Plant-in-service of $220,294 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 5, 6 & 7 Precipitator Projects
PEs 1038, 1119, 1216, 1243, and 1249

FPSC Approval: Order No. PSC-94-0044-FOF-EI
Order No. PSC-09-0759-FOF-EI

Description:
The Crist precipitator projects are necessary to improve particulate removal capabilities as a result of burning low sulfur coal. The larger more efficient precipitators with increased collection areas improve particulate collection efficiency.

Accomplishments:
The precipitators have successfully reduced particulate emissions while burning low sulfur coal. The upgraded Crist Unit 7 precipitator was placed in service during 2004 as part of the FDEP agreement. Recent inspections of the Crist Unit 6 precipitator have indicated the precipitator internals will need to be replaced.

Project-to-Date: Plant-in-service of $13,909,529 projected at December 2011.

Progress Summary: Plant Crist began preliminary engineering and design to replace portions of the Plant Crist Unit 6 precipitator during 2010, as discussed and approved during the 2010 ECRC Projection filing. During the 2011 recovery period, Plant Crist will complete detailed design and award the construction bid package. Initial payments for long lead time items, such as transformers and the electrical supply building, will also be made during 2011. Initial payments will be submitted when the equipment is ordered. Prudently incurred costs associated with the Crist Unit 6 precipitator project were approved for inclusion in the ECRC in Order No. PSC-09-0759-FOF-EI.

Projections: The 2011 projected expenditures for the Plant Crist Unit 6 precipitator project are $13.25 million.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 7 Flue Gas Conditioning
PE 1228

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
This project included the injection of sulfur trioxide into the flue gas to enhance particulate removal and improve the collection characteristics of fly ash. Retirement of the Plant Crist Unit 7 flue gas conditioning system was completed during July 2005.

Accomplishments:
The system enhanced particulate removal in the precipitator.

Project-to-Date: $0

Progress Summary: Retired

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Low NO_x Burners, Crist 6 & 7
PEs 1234, 1236, 1242, and 1284

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
Low NO_x burners are unique burners installed to decrease the NO_x emissions that are formed during the combustion process. This equipment was installed to meet the requirements of the 1990 Clean Air Act Amendments.

Accomplishments:
The Low NO_x burner systems have proven effective in reducing NO_x emissions. The low NO_x burners on Crist Unit 7 were replaced during the 2003-2004 time frame and the Crist Unit 6 burners were replaced during December 2005.

Project-to-Date: Plant-in-service of $9,097,924 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: CEMS – Plant Crist, Scholz, Smith, and Daniel
PEs 1001, 1060, 1154, 1164, 1217, 1240, 1245, 1247, 1256, 1283, 1286, 1289, 1290, 1311, 1316, 1323, 1324, 1357, 1364, 1440, 1441, 1442, 1444, 1454, 1459, 1460, 1558, 1570, 1658, 1829, and 1830

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Continuous Emission Monitoring (CEM) line item includes dilution extraction emission monitors that measure the concentrations of sulfur dioxide (SO_2), carbon dioxide (CO_2) and nitrogen oxides (NO_x) in the flue gas. Opacity and flow monitors were also installed under this line item. All CEMs monitors were installed pursuant to the 1990 Clean Air Act Amendments (CAAA).

Accomplishments:
The systems at both Gulf and Mississippi Power continue to successfully exceed routine quality assurance/quality control (QA/QC) audits as required by the 1990 CAAA.

Project-to-Date: Plant-in-service of $6,770,585 projected at December 2011.

Progress Summary:
The Plant Scholz Units 1 & 2 CEMS analyzer replacements and the Smith Unit 1 gas analyzers and opacity monitor replacements were completed in 2001 and 2002. The Plant Crist Unit 6 & 7 and the Plant Scholz Units 1&2 flow monitors were replaced during 2005. The Plant Daniel Units 1&2 gas analyzers were also replaced during 2005 and the flow monitors were replaced during 2007. During 2008, the opacity, flow, and gas monitors at Plant Smith and opacity and gas monitors at Plant Scholz were replaced. During the 2009 recovery period, the CEMS project included replacement of opacity monitors at Plant Crist on Units 4 through 7 and the installation of CEMs equipment for the new Plant Crist scrubber stack to monitor SO_2, NOx, CO_2 and flow. Plant Crist will be installing two CEMS bypass monitoring systems for Units 4 through 7 during 2010.

Projections: During the 2011 recovery period, the CEMS project includes replacement of the Unit 7 flue gas monitoring dilution probes. The probes are part of the flue gas monitoring system which is used to measure the NOx concentration in the SCR inlet and outlet in order to control the amount of ammonia being injected into the Crist Unit 7 SCR. The 2011 expenditures are expected to be $45,000.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
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Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Substation Contamination Mobile Groundwater Treatment System
PEs 1007, 3400, and 3412

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:
Three groundwater treatment systems were purchased for the treatment of contaminated groundwater at substation sites.

Accomplishments:
Systems have proven effective in groundwater remediation.

Project-to-Date: Plant-in-service of $918,024 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Raw Water Flow Meters; Crist and Smith
PEs 1155 and 1606

FPSC Approval: Order No. PSC-96-1171-FOF-EI

Description:
The Raw Water Flow Meters capital project was necessary for Gulf to comply with the Plant Crist and Plant Smith Consumptive Use and Individual Water Use permits issued by the Northwest Florida Water Management District (NWFWMD). These permits require the installation and monitoring of in-line totaling water flow meters on all existing and future water supply wells. Gulf incurred costs related to the installation and operation of new in-line totaling water flow meters at Plant Crist and Plant Smith for implementation of this new activity.

Accomplishments:
The raw water flow meters have been installed at Plant Crist and Plant Smith.

Project-to-Date: Plant-in-service of $242,973 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Cooling Tower Cell
PE 1232

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Crist Cooling Tower cell is a pollution control device which allows condenser cooling water to be continually reinjected into the condenser. The cooling tower reduces water discharge temperatures to meet the National Pollution Discharge Elimination System (NPDES) industrial wastewater requirements.

Accomplishments:
Plant Crist has maintained compliance with the temperature discharge limits as required by the facility's NPDES Permit. The original cooling tower cell was retired during July 2007 when the new Crist Unit 7 cooling tower was placed-in-service.

Project-to-Date: $0

Progress Summary: Retired

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist 1-5 Dechlorination
PE 1248

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
State and Federal Pollution Discharge Elimination System permits require significant reductions in chlorine discharge from the plant. The Crist Units 1-5 dechlorination system injects sodium bisulfite into the cooling water canal to chemically eliminate the residual chlorine present in the plant discharge effluent.

Accomplishments:
The system has been effective in maintaining chlorine discharge limits.

Project-to-Date: Plant-in-service of $305,323 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Diesel Fuel Oil Remediation
PE 1270

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
The Crist diesel fuel oil remediation project included installing monitoring wells in the vicinity of the Crist diesel tank systems to determine if groundwater contamination was present. The project also included the installation of an impervious cap to reduce migration of contaminants to groundwater.

Accomplishments: Monitoring wells and an impervious cap were installed.

Project-to-Date: Plant-in-service of $68,923 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Bulk Tanker Unloading Secondary Containment
PE 1271

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
The Crist Bulk Tanker Unloading Secondary Containment project was necessary to minimize the potential risk of an uncontrolled discharge of pollutants into the waters of the United States. Secondary containment must be installed for tank unloading racks pursuant to the Federal Spill Prevention Control and Countermeasures (SPCC) regulation (40 CFR Part 112).

Accomplishments:
The Plant Crist unloading area secondary containment complies with current SPCC regulatory requirements.

Project-to-Date: Plant-in-service of $101,495 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist IWW Sampling System
PE 1275

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
The 1993 revision to Plant Crist's National Pollutant Discharge Elimination System (NPDES) industrial wastewater permit moved the compliance point from the end of the discharge canal to a point upstream of Thompson's Bayou. To allow for this sample point modification, an access dock was constructed in the discharge canal. The Crist Industrial Wastewater (IWW) project also included a small building for monitoring and sampling equipment.

Accomplishments:
The dock is complete and samples are being collected at the required compliance point.

Project-to-Date: Plant-in-service of $59,543 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Sodium Injection System
PEs 1214 and 1413

FPSC Approval: Order No. PSC-99-1954-FOF-EI

Description:
The Sodium Injection System line item includes silo storage systems and associated components that inject sodium carbonate directly onto the coal feeder belt to enhance precipitator performance when burning low sulfur coal. Sodium injection is used at Plant Smith on Units 1 and 2 and at Plant Crist on Units 4 and 5. The injection of sodium carbonate as an additive to low sulfur coal reduces opacity levels to maintain compliance with the Clean Air Act provisions.

Accomplishments:
The silo storage and injection system components at Plants Smith and Crist have been installed. These systems are fully operational.

Project-to-Date: Plant-in-service of $391,119 projected at December 2011.

Progress Summary: In Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Stormwater Collection System
PE 1446

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
The National Pollutant Discharge Elimination System (NPDES) stormwater program requires industrial facilities to install stormwater management systems in order to prevent the unpermitted discharge of contaminated stormwater to the surface waters of the United States.

Accomplishments:
No unpermitted discharges have occurred since system installation.

Project-to-Date: Plant-in-service of $2,782,600 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Waste Water Treatment Facility
PEs 1466 and 1643

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
During the 1990's a wastewater treatment facility was installed at Plant Smith to replace the septic tank system that was installed in the early 1960's. In April 2004 a new waste-water treatment facility with additional capacity was installed to replace the facility installed in the 1990's. The new treatment plant includes aeration and chlorination of the wastewater prior to discharge in the Plant Smith ash pond.

Accomplishments: Plant Smith has maintained compliance with the NPDES industrial wastewater permit.

Project-to-Date: Plant-in-service of $178,962 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Daniel Ash Management Project
PEs 1535, 1555, and 1819

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The original Daniel Ash Management project included the installation of a dry ash transport system, lining the bottom of the ash pond, closure and capping of the existing fly ash pond, and the expansion of the landfill area. During 2006 Plant Daniel completed construction of a new on-site ash storage facility in preparation for the completion and closure of the existing landfill area.

Accomplishments: Construction of the new on-site ash storage facility was completed in 2006. Portions of the original Daniel ash storage facility will be closed in place during 2010.

Project-to-Date: Plant-in-service of $15,049,715 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Smith Water Conservation
PEs 1601, 1620, & 1638

FPSC Approval: **Order No. PSC-01-1788-FOF-EI and**
Order No. PSC-09-0759-FOF-EI

Description:
Specific Condition nine of Plant Smith's consumptive use permit, issued by the Northwest Florida Water Management District (NWFWMD), requires the plant to implement measures to increase water conservation and efficiency at the facility. Phase I of the Smith Water Conservation project consisted of adding pumps, piping, valves, and controls to reclaim water from the ash pond. Phase II, the Smith Closed Loop Cooling System for the laboratory sampling system, was installed during 2005 to further reduce groundwater usage. Phase III includes investigating the feasibility of utilizing reclaimed water at Plant Smith.

Utilizing reclaimed water would enable increased groundwater and surface water conservation as required in the consumptive use permit. Gulf must determine a suitable method to dispose of beneficially used reclaimed water prior to agreeing to accept reclaimed water from suppliers in the Bay County area. Gulf is investigating the feasibility of utilizing an underground injection well to dispose of used reclaimed water at Plant Smith. During 2011 the Plant Smith Reclaimed Water project will include completion of a test boring for the first potential injection well. Based on the geologic and hydraulic testing found in this well, Gulf will determine whether the existing site properties make it feasible for injection of used reclaimed water. Gulf will also make decisions on the completion of an additional injection well and the associated monitoring wells that would be required by the FDEP Underground Injection Control Group.

Accomplishments: Plant Smith estimated that the closed loop cooling project reduced water consumption by approximately 125,000 gallons per day.

Project-to-Date: Plant-in-service of $134,134 projected at December 2011.

Progress Summary: See Accomplishments

Projections: The projected 2011 expenditures for this line item total $7.80 million.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Underground Fuel Tank Replacement
PE 4397

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Underground Fuel Tank Replacement Program provided for the replacement of Gulf's underground storage tanks with new above ground tanks (ASTs). The installation of ASTs significantly reduced the risk of potential petroleum product discharges, groundwater contamination, and subsequent remediation activities.

Accomplishments:
All underground storage tanks have been replaced with above ground tank systems.

Project-to-Date: $0

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist FDEP Agreement for Ozone Attainment
PEs 1031, 1158, 1199, 1250, and 1287

FPSC Approval: Order No. PSC-02-1396-FOF-EI

Description:
The Florida Department of Environmental Protection (FDEP) and Gulf Power entered into an agreement on August 28, 2002 to support Escambia/Santa Rosa County area's effort to maintain compliance with the 8-hour ozone ambient air quality standards. This agreement included a requirement for Gulf to install Selective Catalytic Reduction (SCR) controls on Crist Unit 7, relocate the Crist Unit 7 precipitator, and install a NO_x reduction technology on Plant Crist Unit 6, and Units 4 and 5 if necessary, to meet the NO_x standard specified in the Agreement.

Accomplishments: The new Crist Unit 7 precipitator and SCR were placed in service during 2004 and 2005, respectively. The Crist Unit 6 Selective Non-Catalytic Reduction (SNCR)/low NOx burners with Over-Fired Air (OFA) technologies were then placed in service during November 2005. The Crist Unit 4 and Unit 5 SNCRs were subsequently placed in service during April 2006.

Project-to-Date: Plant-in-service of $129,421,074 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: SPCC Compliance
PEs 1272 & 1401

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:
The SPCC Compliance projects were required as the result of a more stringent July 2002 revision to Title 40 Code of Federal Regulation Part 112, which is commonly referred to as the Spill Prevention Control and Countermeasures (SPCC) regulation. The 2002 regulatory revision specifically included oil-containing electrical equipment within the scope of the regulation. Therefore, oil-filled electrical equipment that has the potential to discharge to navigable waters must be provided with appropriate containment and/or diversionary structures to prevent such a discharge. The 2002 revisions also resulted in oil storage containers having a capacity greater than or equal to 55 gallons being classified as bulk storage containers that are subject to the secondary containment requirements in 40 CFR Part 112.8(c).

Accomplishments: The 2006 SPCC project at Plant Crist routed stormwater from the switchyard drains to the new oil skimming sump where any potential spill could be captured, preventing the oil from reaching surface water. During 2009, Plant Smith installed secondary containment for a padmount transformer located along the ash pond discharge canal.

Project-to-Date: Plant-in-service of $929,679 projected at December 2011.

Progress Summary: In-service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Crist Common FTIR Monitor
PE 1297

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:
The purchase of a Fourier Transform Infrared (FTIR) spectrometer, a device used to measure and analyze various low concentration stack gas emissions, was required at Plant Crist under Title V regulations.

Accomplishments: Purchasing the FTIR instrument has enabled Gulf Power to measure ammonia slip emissions as required by the Crist Unit 7 Selective Catalytic Reduction (SCR) air construction permit.

Project-to-Date: Plant-in-service of $62,870 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Precipitator Upgrades for Compliance Assurance Monitoring PEs 1175, 1191, 1305, 1461, and 1462

FPSC Approval: Order No. PSC-04-1187-FOF-EI

Description: Compliance Assurance Monitoring (CAM) Precipitator Upgrades were required to comply with new CAM regulations. CAM requirements are regulated under Title V of the 1990 Clean Air Act Amendments (CAAA) which requires a method of continuously monitoring particulate emissions. Opacity can be used as a surrogate parameter if the precipitator demonstrates a correlation between opacity and particulate matter. Gulf demonstrated this correlation by stack testing in 2003 and 2004, and the results were included as part of the CAM plans in Gulf's Title V Air Permits effective January 2005. Several precipitator upgrades have been necessary to meet the more stringent surrogate opacity standards under CAM.

Accomplishments: The Plant Smith Unit 2 and Unit 1 precipitator upgrades were placed in service during April 2005 and May 2007, respectively. The Plant Scholz Unit 2 precipitator upgrade was completed during December of 2007. The Plant Crist Units 4 and 5 precipitator upgrades were placed in-service during March of 2008.

Project-to-Date: Plant-in-service of $29,839,678 projected at December 2011.

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Plant Groundwater Investigation
PEs 1218 and 1361

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description: The Florida Department of Environmental Protection (FDEP) lowered the arsenic groundwater standard from 0.05 mg/L to 0.01 mg/L effective January 1, 2005. Historical groundwater monitoring data from Plants Crist and Scholz indicated that these facilities may be unable to comply with the lower standard.

Accomplishments: The Plant Scholz project has been delayed until Gulf receives FDEP's formal response to the Plant Scholz groundwater study. The Plant Crist project has been canceled because Gulf has been released from any remedial action at this site.

Project-to-Date: $0

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Plant Crist Water Conservation Project
PEs 1227 and 1298

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description:
This project is part of the Plant Crist water conservation and consumptive use efficiency program to reduce the demand for groundwater and surface water withdrawals. Specific Condition six of the Northwest Florida Water Management District Individual Water Use Permit Number19850074 issued January 27, 2005 requires Plant Crist to implement measures to increase water conservation and efficiency at the facility. The first Plant Crist Water Conservation project was placed in service during 2006. This project included installing automatic level controls on the fire water tanks to reduce groundwater usage. The second phase of the project involves utilizing reclaimed water from ECUA's proposed wastewater treatment to reduce the demand for groundwater and surface water withdrawals at Plant Crist. The Northwest Florida Water Management District has agreed that this is a valid project to pursue for continued implementation of the water conservation effort.

Accomplishments: Level controls were installed on the fire tank system during 2006. Portions of the plant Crist reclaimed water project were placed in-service in 2009 and 2010. Gulf expects to begin receiving reclaimed water from ECUA during September 2010.

Project-to-Date: Plant-in-service of $18,267,024 projected at December 2011.

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Plant NPDES Permit Compliance Projects
PE 1204 and 1299

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description: The water quality based copper effluent limitations included in Chapter 62 Part 302, Florida Administrative Code (F.A.C.) were amended in April 2002 with an effective date of May 2002. The more stringent hardness based standard is included by reference in the Plant Crist National Pollution Discharge Elimination System (NPDES) industrial wastewater permit.

Accomplishments: Plant Crist installed stainless steel condenser tubes on Unit 6 during June 2006 in an effort to meet the revised water quality standards during times of lower hardness in the river water. During 2008 Plant Crist completed the second phase of the project which involved installing a chemical treatment system in the ash pond. During 2010, Gulf plans to complete the third phase of the project that includes installing an aeration system in the ash pond.

Project-to-Date: Plant-in-service of $6,019,277 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: CAIR / CAMR/CAVR Compliance Program
PEs 1034, 1035, 1036, 1037, 1222, 1279, 1362, 1468, 1469, 1512, 1513, 1646, 1647, 1684, 1810, 1824, and 1826

FPSC Approval: Order No. PSC-06-0972-FOF-EI

Description: This line item includes the prudently incurred costs for compliance with Gulf's Clean Air Interstate Rule (CAIR) and Clean Air Visibility Rule (CAVR) Compliance Program.

Accomplishments:
Immediately after passage of EPA's CAIR and CAMR in 2005, Gulf began extensive engineering, design, and other planning activities to determine the most cost effective strategy for compliance with the CAIR, CAMR, and CAVR requirements. On March 29, 2007, Gulf petitioned the Commission for approval of the Company's plan to achieve and maintain compliance with the CAIR, CAMR, and CAVR. On June 22, 2007, the Office of Public Counsel ("OPC"), the Florida Industrial Power Users' Group ("FIPUG") and Gulf filed a petition for approval of a stipulation regarding the substantive provisions of Gulf's CAIR/CAMR/CAVR Compliance Plan (the "Plan"). That stipulation identified 10 specific components of Gulf's Plan as being reasonable and prudent for implementation and set forth a process for review in connection with the three remaining components of the Plan. On August 14, 2007, the Commission voted to approve the stipulation with the provision that Gulf provide an annual status report regarding cost-effectiveness and prudence of the phases in its Plan into which the Company is moving. The approved Plan includes a more detailed discussion of the planning process and evaluation utilized by Gulf to select the most reasonable and prudent strategy for compliance with these regulations on a plant and/or unit specific basis.

Project-to-Date: Plant-in-service of $631,322,540 projected at December 2011.

Progress Summary: See Accomplishments

Projections: For the purpose of the 2011 projection of ECRC revenue requirements $529,044 is projected to be cleared to plant-in-service for the CAIR/CAVR Compliance Program. The projected expenditures are for final invoicing and project close out costs related to the Plant Crist Unit 6 hydrated lime injection system that will be placed in-service during December of 2010, as part of the Crist Unit 6 SCR project. The Crist Unit 6 SCR construction permit requires Gulf Power to install a permanent hydrated lime injection system prior to the operation of the Unit 6 SCR. The hydrated lime injection system is being installed to reduce emissions of sulfuric acid mist.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: General Water Quality
PE 1280

FPSC Approval: Order No. PSC-06-0972-FOF-EI

Description: Gulf Power purchased a boat during 2007 for surface water sampling required by the Plants Crist, Smith and Scholz National Pollutant Discharge Elimination System (NPDES) permits. The permits had new conditions which required Gulf to establish a biological evaluation plan and implementation schedule for each plant.

Accomplishments: The General Water Quality sampling boat was purchased during 2007. It is currently being used to conduct Gulf's surface water sampling for Plants Crist, Smith, and Scholz.

Project-to-Date: Plant-in-service of $32,021 projected at December 2011.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Mercury Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:
Mercury Allowances were included as part of Gulf's March 2007 CAIR/CAMR/CAVR Compliance Program. The purchase of allowances in conjunction with the retrofit projects comprised the most reasonable, cost-effective means for Gulf to meet the CAIR, CAMR and CAVR requirements. On February 8, 2008, the U.S. Court of Appeals for the District of Columbia Circuit issued an opinion vacating EPA's CAMR. The vacatur became effective with the issuance of the court's mandate on March 14, 2008, nullifying CAMR mercury emission control obligations and monitoring requirements. In response to the CAMR vacatur, mercury allowances have been removed from Gulf's Compliance Program.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary: N/A

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
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Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Annual NO_x Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:
Although the retrofit installations set forth in Gulf's CAIR/CAVR Compliance Program significantly reduce emissions, they will not result in Gulf achieving CAIR / CAVR compliance levels without the purchase of some emission allowances. Thus, Gulf's CAIR/CAVR Compliance Program calls for the purchase of allowances. The purchase of allowances in conjunction with the retrofit projects comprises the most reasonable, cost-effective means for Gulf to meet CAIR and CAVR requirements.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary:

Gulf began surrendering annual NOx allowances during 2009.

Projections: Gulf is not projecting the need to purchase additional annual NOx allowances during 2011. The projected 2011 O&M annual NOx allowance expenses are $3.24 million.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects

Title: Seasonal NO_x Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:
Although the retrofit installations set forth in Gulf's CAIR/CAVR Compliance Program significantly reduce emissions, they will not result in Gulf achieving CAIR/CAVR compliance levels without the purchase of some emission allowances. Thus, Gulf's CAIR/CAVR Compliance Program calls for the purchase of allowances. The purchase of allowances in conjunction with the retrofit projects comprises the most reasonable, cost-effective means for Gulf to meet CAIR and CAVR requirements.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary:

Gulf began surrendering seasonal NOx allowances during 2009.

Projections: Gulf is currently projecting the need to purchase additional seasonal NOx allowances during 2011. Gulf's compliance strategy continues to include possible forward contracts, swaps, and spot market purchases of allowances depending on market prices. The projected 2011 O&M seasonal NOx allowance expenses are $120,015.

Gulf Power Company
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Description and Progress Report of
Environmental Compliance Activities and Projects

Title: SO_2 Allowances

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
Part of Gulf's strategy to comply with the Acid Rain Program under the Clean Air Act Amendments of 1990 was to bring several of Gulf's Phase II generating units into compliance early and bank the SO_2 allowances associated with those units. SO_2 reductions under the CAIR program utilize this program requiring an increased rate of surrender beginning in 2010. Gulf's bank was slowly been drawn down over the years due to more allowances being consumed than are allocated to Gulf by EPA. Gulf proposed to meet this shortfall by executing forward contracts to secure allowances supplemented with forward contracts, swaps, and spot market purchases of allowances as prices dictate.

Accomplishments: Gulf executed forward contacts to secure allowances during 2006, 2007, and 2009.

Project-to-Date: N/A

Progress Summary: See Accomplishments

Projections: Gulf is not projecting the need to purchase additional SO_2 allowances during 2011. The projected 2011 O&M SO_2 allowance expenses are $1.93 million.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.1

Title: Sulfur

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Crist Unit 7 sulfur trioxide (SO_3) flue gas system allowed for the injection of SO_3 into the flue gas stream. The addition of sulfur trioxide to the flue gas improved the collection efficiency of the precipitator when burning a low sulfur coal. Sulfur trioxide agglomerated the particles which in turn enhanced the collection efficiency of the precipitator.

Accomplishments:
The flue gas injection system was retired during 2005.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.2

Title: Air Emission Fees

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
Air Emission Fees are the annual fees required by the Florida Department of Environmental Protection (FDEP) and Mississippi Department of Environmental Quality (MDEQ) under Title IV of the 1990 Clean Air Act Amendments.

Accomplishments:
Fees have been paid by due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $812,434

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.3

Title: Title V

FPSC Approval: Order No. PSC-95-0384-FOF-EI

Description:
Title V expenses are associated with the preparation of the Clean Air Act Amendments (CAAA) Title V permit applications and the subsequent implementation of Title V permits. Renewal of the Title V permits is on a five year cycle (i.e. 2005, 2010, etc).

Accomplishments:
During 2009, the Title V renewal applications were submitted for Plants Crist, Smith, and Scholz and the Pea Ridge Generating Facility. The final permits for Crist, Smith, and Scholz were issued in December 2009 and the Pea Ridge permit was subsequently issued in March 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $121,032

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.4

Title: Asbestos Fees

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:
Asbestos Fees include both annual and individual project fees due to the Florida Department of Environmental Protection (FDEP) for asbestos abatement projects.

Accomplishments:
Fees are paid as required by FDEP.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $1,200

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.5

Title: Emission Monitoring

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Emission Monitoring program provides quality assurance/quality control testing for Continuous Emission Monitoring systems, including Relative Accuracy Test Audits and Linearity Tests, as required by the Clean Air Act Amendments (CAAA) of 1990.

Accomplishments:
All systems are in compliance.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $614,066

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.6

Title: General Water Quality

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The General Water Quality activities are undertaken pursuant to the Company's NPDES permit, soil contamination studies, dechlorination, surface and groundwater monitoring studies. This line item also includes expenses for Gulf's Cooling Water Intake program, the Impaired Waters Rule, and Stormwater Maintenance.

Accomplishments:
All activities are on-going in compliance with all applicable environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $515,765

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.7

Title: Groundwater Contamination Investigation

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Groundwater Contamination Investigation project includes sampling and testing to determine possible environmental impacts to soil and groundwater from past herbicide applications at various substation sites. Once possible environmental impacts to groundwater and soils have been identified cleanup operations are initiated.

Accomplishments:
The Florida Department of Environmental Protection has issued a No Further Action (NFA) letter or Site Rehabilitation Completion Order for 57 sites.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $1,804,355

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.8

Title: State NPDES Administration

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:
The State NPDES Administration fees are required by the State of Florida's National Pollutant Discharge Elimination System (NPDES) program administration. Annual and five year permit renewal fees are required for the NPDES industrial wastewater permits at Plants Crist, Smith and Scholz.

Accomplishments:
Gulf has complied with NPDES program administration fee submittal schedule.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $34,500

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.9

Title: Lead & Copper Rule

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:
The Lead and Copper Rule expenses include potable water treatment and sampling costs as required by the Florida Department of Environmental Protection (FDEP) regulations.

Accomplishments:
Gulf has complied with all sampling and analytical protocols.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $16,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.10

Title: Environmental Auditing/Assessment

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The Environmental Auditing/Assessment program ensures continued compliance with environmental laws, rules, and regulations through auditing and/or assessment of company facilities and operations.

Accomplishments:
Audits and assessments completed to date have demonstrated compliance with environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $17,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.11

Title: General Solid and Hazardous Waste

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:
The General Solid and Hazardous Waste program provides for the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes. This line item also includes O&M expenses associated with Gulf's Spill Prevention Control and Countermeasures (SPCC) plan.

Accomplishments:
Gulf has complied with all hazardous and solid waste regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $416,237

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.12

Title: Above Ground Storage Tanks

FPSC Approval: Order No. PSC-97-1047-FOF-EI

Description:
The Above Ground Storage Tank projects are required under the provisions of Chapter 62-762, F.A.C. which includes specific performance standards applicable to storage tank systems. These performance standards include installation of secondary containment and cathodic protection systems as well as periodic tank integrity testing.

Accomplishments:
Gulf has complied with all applicable storage tank requirements.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $92,366

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.13

Title: Low NO_x

FPSC Approval: Order No. PSC-98-0803-FOF-EI

Description:
The Low NO_x activity refers to the maintenance expenses associated with the Low NO_x burner tips on Crist Units 4 & 5 and Smith Unit 1.

Accomplishments:
Burner tips on Plant Crist Units 4 & 5 and Plant Smith Unit 1 have been installed and are in-service.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.14

Title: Ash Pond Diversion Curtains

FPSC Approval: Order No. PSC-98-1764-FOF-EI

Description:
The installation of flow diversion curtains in the Plant Crist ash pond were required to effectively increase water retention time in the ash pond. Diversion curtains allow for the sedimentation/precipitation treatment process to be more effective in reducing levels of suspended particulate from the Plant Crist ash pond outfall. Plant Crist dredged the ash pond and replaced the diversion curtains during the 2009 and 2010 timeframe.

Accomplishments:
Ash pond diversion curtains have been installed at Plant Crist. Plant Crist plans to complete the ash pond dredging project during third quarter 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $0

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.15

Title: Mercury Emissions

FPSC Approval: Order No. PSC-99-0912-FOF-EI

Description: The Mercury Emissions program pertains to requirements for Gulf to periodically analyze coal shipments for mercury and chlorine content. The Environmental Protection Agency (EPA) mandated that shipments of coal would be analyzed for mercury and chlorine only during 1999. No further notices of continued sampling requirements of coal shipments beyond 1999 have been issued by EPA, therefore no expenses have been planned for this activity.

Accomplishments:
Coal shipments were analyzed as required during 1999. Sampling and analytical requirements are not expected during 2011.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.16

Title: Sodium Injection

FPSC Approval: Order No. PSC-99-1954-FOF-EI

Description:
This line item includes the O&M expenses associated with the sodium injection systems at Plant Smith and Plant Crist. Sodium carbonate is added to the Plant Crist and Plant Smith coal supply to enhance precipitator efficiencies when burning certain low sulfur coals.

Accomplishments:
Sodium carbonate injection is used at Plant Smith and Plant Crist as necessary when low sulfur coal is burned.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $229,200

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.17

Title: Gulf Coast Ozone Study (GCOS)

FPSC Approval: Order No. PSC-00-0476-FOF-EI

Description:
This project referred to Gulf's participation in the Gulf Coast Ozone Study (GCOS) which was a joint modeling analysis between Gulf Power and the State of Florida to provide an improved basis for assessment of eight-hour ozone air quality for Northwest Florida. The goal of the project was to develop strategies for ozone ambient air attainment to supplement the Florida Department of Environmental Protection (FDEP) studies submitted to the Environmental Protection Agency (EPA) for Escambia and Santa Rosa counties.

Accomplishments: The GCOS project was completed during 2006.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.18

Title: SPCC Substation Project

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:
During July 2002 EPA published a revision to Title 40 Code of Regulation Part 112, commonly referred to as the Spill Prevention Control and Countermeasures (SPCC) regulation. The revision expanded applicability of the rule to include oil containing electrical transformers and regulators, which had previously been excluded from the SPCC regulations. Gulf was required to install additional containment and/or diversionary structures or equipment at several substations to prevent a potential discharge of mineral oil to navigable waters of the United States or adjoining shorelines.

Accomplishments: Gulf has assessed its substations to determine which sites are subject to the revised SPCC regulations. Additional containment has been added to the substations that were identified as having a reasonable risk of discharging oil into navigable waters of the United States or adjoining shorelines.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.19

Title: FDEP NO_x Reduction Agreement

FPSC Approval: Order No. PSC-02-1396-FOF-EI

Description: This line item includes the O&M expenses associated with the Crist Unit 7 Selective Catalytic Reduction (SCR) and Crist Units 4, 5, and 6 Selective Non-Catalytic Reduction (SNCR) projects that were included as part of the Florida Department of Environmental Protection (FDEP) and Gulf Power Agreement entered into on August 28, 2002. Anhydrous ammonia, urea, air monitoring, catalyst regeneration, and general operation and maintenance expenses are included in this line item.

Accomplishments: The Crist Unit 7 SCR and the Crist Units 4, 5, and 6 SNCRs are fully operational.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $3,017,621

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.20

Title: CAIR/CAVR Compliance Plan

FPSC Approval: Order No. PSC-06-0972-FOF-EI

Description: This line item includes the O&M expenses associated with the stipulated portions of Gulf's CAIR/CAVR Compliance program and the Climate Registry. Immediately after the passage of the EPA's CAIR and CAMR in 2005, Gulf began extensive engineering, design, and other planning activities to determine the most cost effective strategy for compliance with the CAIR, CAMR, and CAVR requirements. On March 29, 2007, Gulf petitioned the Commission for approval of the Company's plan to achieve and maintain compliance with the CAIR, CAMR, and CAVR. On June 22, 2007, the Office of Public Counsel ("OPC"), the Florida Industrial Power Users' Group ("FIPUG") and Gulf filed a petition for approval of a stipulation regarding the substantive provisions of Gulf's CAIR/CAMR/CAVR Compliance Plan (the "Plan"). That stipulation identified 10 specific components of Gulf's Plan as being reasonable and prudent for implementation and set forth a process for review in connection with the three remaining components of the Plan. On August 14, 2007, the Commission voted to approve the stipulation with the provision that Gulf provide an annual status report regarding cost-effectiveness and prudence of the phases in its Plan into which the Company is moving. The approved plan includes a more detailed discussion of the planning process and evaluation utilized by Gulf to select the most reasonable and prudent strategy for compliance with these regulations on a plant and/or unit specific basis.

Accomplishments: The Scholz mercury monitoring system, the first Compliance Plan capital project, was placed in-service during August 2008. The Plant Smith Unit 1 and Unit 2 SNCRs were placed in service during May 2009 and December 2008, respectively. The Crist Units 4 through 7 scrubber project was placed in-service during December of 2009 and the Crist Unit 6 hydrated lime injection system is projected be placed in-service during December 2010. Gulf will be incurring O&M expenses associated with these projects during 2011.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $22,429,880

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.21

Title: Maximum Achievable Control Technology (MACT)
Information Collection Request (ICR)

FPSC Approval: Order No. PSC-09-0759-FOF-EI

Description: During early 2010 EPA finalized an extensive Information Collection Request (ICR) for coal and oil fired steam electric generating units to support Maximum Achievable Control Technology (MACT) rulemaking under Section 112 of the Clean Air Act (CAA). The ICR required submission of information on control equipment efficiencies, emissions, capital and O&M costs, and fuel data for all coal and oil fired generating units greater than 25MW.

Accomplishments:
Gulf completed the Part I & 2 MACT ICR survey during April 2010. The Plant Scholz Part 3 emissions testing report was completed during August 2010 and the Plant Crist testing report will be completed during September 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: $0

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2011-December 2011

Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.22

Title: Crist Water Conservation Program

FPSC Approval: Order No. PSC-08-0775-FOF-EI

Description: Gulf Power has entered into an agreement with the Emerald Coast Utilities Authority (ECUA) to begin utilizing reclaimed water from ECUA's proposed wastewater treatment plant to reduce the demand for groundwater and surface water withdrawals. This line item includes general O&M expenses associated with the new Plant Crist reclaimed water system.

Accomplishments:
Gulf expects to begin receiving reclaimed water from ECUA during September 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: The expenses projected for the 2011 recovery period are yet to be determined and will be addressed in the 2011 Estimated/Actual true-up filing.

Schedule 6P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2011 - December 2011

Rate Class	(1) Average 12 CP Load Factor at Meter (%)	(2) Jan - Dec. 2011 Projected Sales at Meter (KWH)	(3) Projected Avg 12 CP at Meter (KW)	(4) Demand Loss Expansion Factor	(5) Energy Loss Expansion Factor	(6) Projected Sales at Generation (KWH)	(7) Projected Avg 12 CP at Generation (KW)	(8) Percentage of KWH Sales at Generation (%)	(9) Percentage of 12 CP Demand at Generation (%)
RS, RSVP	57.312955%	5,239,716,000	1,043,640.30	1.00486476	1.00530097	5,267,491,577	1,048,717.36	47.10606%	55.89480%
GS	63.216034%	296,919,000	53,617.51	1.00485887	1.00529775	298,492,003	53,878.03	2.66935%	2.87160%
GSD, GSDT, GSTOU	73.903822%	2,046,139,000	316,056.06	1.00470565	1.00516604	2,056,709,436	317,543.31	18.39271%	16.92450%
LP, LPT	84.021171%	2,365,807,000	321,430.05	0.98422595	0.98911989	2,340,066,760	316,359.80	20.92672%	16.86142%
PX, PXT, RTP, SBS	94.359108%	1,086,020,000	131,386.24	0.97443817	0.98057253	1,064,921,379	128,027.77	9.52337%	6.82366%
OS-I/II	178.491660%	116,194,000	7,431.25	1.00468934	1.00529485	116,809,230	7,466.10	1.04460%	0.39793%
OS-III	101.451511%	37,508,000	4,220.47	1.00511513	1.00526827	37,705,602	4,242.06	0.33719%	0.22609%
TOTAL		11,188,303,000	1,877,781.88			11,182,195,987	1,876,234.43	100.00000%	100.00000%

Notes:
(1) Average 12 CP load factor based on actual 2009 load research data
(2) Projected KWH sales for the period January 2011 - December 2011
(3) Calculated: (Col 2) / (8,760 x Col 1), (8,760 hours = the # of hours in 1 year)
(4) Based on demand losses identified in Docket No. 010949-EI
(5) Based on energy losses identified in Docket No. 010949-EI
(6) Col 2 x Col 5
(7) Col 3 x Col 4
(8) Col 6 / total for Col 6
(9) Col 7 / total for Col 7

Schedule 7P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2011 - December 2011

Rate Class	(1) Percentage of KWH Sales at Generation (%)	(2) Percentage of 12 CP Demand at Generation (%)	(3) Energy-Related Costs	(4) Demand-Related Costs	(5) Total Environmental Costs	(6) Projected Sales at Meter (KWH)	(7) Environmental Cost Recovery Factors (¢/KWH)
RS, RSVP	47.10606%	55.89480%	65,955,139	4,427,193	70,382,332	5,239,716,000	1.343
GS	2.66935%	2.87160%	3,737,467	227,447	3,964,914	296,919,000	1.335
GSD, GSDT, GSTOU	18.39271%	16.92450%	25,752,392	1,340,519	27,092,911	2,046,139,000	1.324
LP, LPT	20.92672%	16.86142%	29,300,364	1,335,523	30,635,887	2,365,807,000	1.295
PX, PXT, RTP, SBS	9.52337%	6.82366%	13,334,063	540,474	13,874,537	1,086,020,000	1.278
OS-I, OS-II	1.04460%	0.39793%	1,462,588	31,518	1,494,106	116,194,000	1.286
OS-III	0.33719%	0.22609%	472,114	17,908	490,022	37,508,000	1.306
TOTAL	100.00000%	100.00000%	$140,014,127	$7,920,582	$147,934,709	11,188,303,000	1.322

Notes:
(1) From Schedule 6P, Col 8
(2) From Schedule 6P, Col 9
(3) Col 1 x Total Energy $ from Schedule 1P, line 5
(4) Col 2 x Total Demand $ from Schedule 1P, line 5
(5) Col 3 + Col 4
(6) Projected KWH sales for the period January 2011 - December 2011
(7) Col 5 / Col 6 x 100

Schedule 8P

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2011 - December 2011
FPSC Capital Structure and Cost Rates

Line	Capital Component	(1) Jurisdictional Rate Base Test Year ($000's)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	(5) Revenue Requirement Rate %	(6) Monthly Revenue Requirement Rate %
1	Bonds	423,185	35.2733	6.44	2.2716	2.2716	
2	Short-Term Debt	33,714	2.8101	4.61	0.1295	0.1295	
3	Preferred Stock	98,680	8.2252	4.93	0.4055	0.6602	
4	Common Stock	492,186	41.0247	12.00	4.9230	8.0147	
5	Customer Deposits	13,249	1.1043	5.98	0.0660	0.0660	
6	Deferred Taxes	122,133	10.1801				
7	Investment Tax Credit	16,584	1.3823	8.99	0.1243	0.1790	
8	Total	1,199,731	100.0000		7.9199	11.3210	0.9434
	ITC Component:						
9	Debt	423,185	41.7321	6.44	2.6875	0.0371	
10	Equity-Preferred	98,680	9.7313	4.93	0.4798	0.0108	
11	-Common	492,186	48.5366	12.00	5.8244	0.1311	
12		1,014,051	100.0000		8.9917	0.1790	
	Breakdown of Revenue Requirement Rate of Return between Debt and Equity:						
13	Total Debt Component (Lines 1, 2, 5, and 9)					2.5042	0.2087
14	Total Equity Component (Lines 3, 4, 10, and 11)					8.8168	0.7347
15	Total Revenue Requirement Rate of Return					11.3210	0.9434

Column:
(1) Capital Structure Approved by FPSC on June 10, 2002 in Docket No. 010949-EI
(2) Column (1) / Total Column (1)
(3) Cost Rates Approved by FPSC on June 10, 2002 in Docket No. 010949-EI
(4) Column (2) x Column (3)
(5) For equity components: Column (4) / (1-.38575); 38.575% = effective income tax rate
For debt components: Column (4)
(6) Column (5) / 12

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 100007-EI

BEFORE me, the undersigned authority, personally appeared Richard W. Dodd, who being first duly sworn, deposes and says that he is the Supervisor of Rates and Regulatory Matters at Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of his knowledge, information and belief. He is personally known to me.

Richard W. Dodd
Supervisor of Rates and Regulatory Matters

Sworn to and subscribed before me
this 26th day of August, 2010.

Vickie L. Marchman
Notary Public, State of Florida at Large

(SEAL)

Vickie L. Marchman
COMMISSION # DD866249
EXPIRES: JUN. 26, 2013
WWW.AARONNOTARY.com