

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 110138-EI

MINIMUM FILING REQUIREMENTS

SECTION E – COST OF SERVICE AND
RATE DESIGN SCHEDULES
VOLUME ONE



COM _____
APA _____
ECR _____
GCL _____
RAD _____
SSC _____
ADM _____
OPC _____
CLK _____

DOCUMENT NUMBER-DATE

04688 JUL-8 =

FPSC-COMMISSION CLERK

GULF POWER COMPANY

Docket No. 110138-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume One

<u>Schedules</u>	<u>Witness</u>	<u>Title</u>	<u>Page</u>
E-1	O'Sheasy	Cost of Service Studies	1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

EXPLANATION: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Each cost study must include a schedule showing total revenues, total expenses, Net Operating Income, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the Federal Energy Regulatory Commission has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: M. T. O'Sheasy

Line No.

1

2

3

See Attachments A and B. Attachment A is the Cost of Service Study utilizing the Minimum Distribution System methodology which is supported in Mr. O'Sheasy's testimony. Attachment B is the Cost of Service Study with the methods approved in the Company's last base rate case.

ATTACHMENT A:

COST OF SERVICE STUDY

MINIMUM DISTRIBUTION SYSTEM METHODOLOGY

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 1.00 - PRESENT RATE SUMMARY
 (\$000'S)

LINE NO.	DESCRIPTION	TOTAL ELECTRIC SYSTEM	RATE CLASS RESIDENTIAL	RATE CLASS GS	RATE CLASS GSD/GSDT	RATE CLASS LP/LPT	RATE CLASS MAJOR ACCTS	RATE CLASS OS	TOTAL RETAIL SERVICE	WHOLESALE	UNIT POWER SALES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,035,530	1,542,708	93,230	509,239	257,574	125,284	84,038	2,612,073	56,452	367,005
2	ACCUMULATED DEPRECIATION	1,323,774	690,042	39,429	234,311	121,976	59,466	34,599	1,179,823	27,690	116,261
3	NET PLANT	1,711,756	852,666	53,801	274,928	135,598	65,818	49,439	1,432,250	28,762	250,744
4	MATERIALS AND SUPPLIES	134,288	60,807	3,166	27,652	17,390	9,878	1,909	120,802	3,821	9,665
5	OTHER WORKING CAPITAL	32,395	19,687	1,493	6,009	3,378	1,447	610	32,624	666	(895)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	68,902	34,845	1,873	12,736	6,956	3,373	1,129	60,912	1,705	6,285
8	PLANT HELD FOR FUTURE USE	33,352	17,840	882	7,119	4,179	2,041	172	32,233	1,119	0
9	UNAMORT. PLANT ACQ. ADJUST.	2,414	0	0	0	0	0	0	0	0	2,414
10	INJURIES AND DAMAGES RESERVE	(2,950)	(1,781)	(158)	(486)	(230)	(110)	(52)	(2,817)	(52)	(81)
11	TOTAL ELECTRIC INVESTMENT	1,980,157	984,064	61,057	327,958	167,271	82,447	53,207	1,676,004	36,021	268,132
REVENUES											
12	REVENUE FROM SALES	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
13	OTHER OPERATING REVENUES	70,455	36,396	2,414	10,164	13,835	2,055	1,215	66,079	4,376	0
14	REVENUE-NONASSOCIATED SALES	63,024	1,568	83	760	509	300	45	3,265	107	59,652
15	ADJUSTMENTS TO REVENUE	(38,663)	(23,107)	(1,644)	(7,536)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
16	TOTAL ADJUSTED REVENUE	558,963	279,894	20,614	94,328	54,769	19,291	13,013	481,909	17,402	59,652
EXPENSE											
17	OPERATIONS & MAINTENANCE	300,854	166,174	13,009	50,059	34,728	13,095	5,666	282,731	5,743	12,380
18	DEPRECIATION	104,745	56,660	3,765	18,278	9,041	4,389	3,047	95,180	1,961	7,604
19	AMORT. OF INV. TAX CREDIT	(1,304)	(567)	(38)	(183)	(91)	(44)	(31)	(954)	(20)	(330)
20	OTHER AMORTIZATION	0	0	0	0	0	0	0	0	0	0
21	REAL & PERSONAL PROP. TAX	23,943	12,582	703	4,474	2,455	1,176	489	21,879	582	1,482
22	PAYROLL TAX	6,458	3,914	351	1,054	494	235	115	6,163	110	185
23	REVENUE TAX	383	225	17	77	37	16	11	383	0	0
24	OTHER TAXES	348	195	13	70	39	18	3	338	10	0
25	ADJUSTMENT TO OTHER TAXES	0	0	0	0	0	0	0	0	0	0
26	EXPENSES EXCL. INC. TAX	435,427	239,183	17,820	73,829	46,703	18,885	9,300	405,720	8,386	21,321
27	OPERATING INCOME	123,536	40,711	2,794	20,499	8,066	406	3,713	76,189	9,016	38,331
28	STATE & FEDERAL INCOME TAX	22,175	2,598	265	3,540	884	(941)	724	7,070	2,999	12,106
29	INTEREST SYNCHRONIZATION	8,274	4,794	297	1,598	815	401	259	8,164	110	0
30	TOTAL INCOME TAXES	30,449	7,392	562	5,138	1,699	(540)	983	15,234	3,109	12,106
31	NET OPERATING INCOME	93,087	33,319	2,232	15,361	6,367	946	2,730	60,955	5,907	26,225
32	RATE OF RETURN	4.70%	3.39%	3.66%	4.68%	3.81%	1.15%	5.13%	3.64%	16.40%	9.78%
33	RATE OF RETURN INDEX		93.10%	100.51%	128.79%	104.66%	31.55%	141.08%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt. Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0133169083; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)
1	EQUAL RATE OF RETURN	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%
2	PRESENT SYSTEM OPERATING INCOME	60,955	35,788	2,221	11,928	6,084	2,999	1,935	60,955
3	CURRENT OPERATING INCOME	60,955	33,319	2,232	15,361	6,367	946	2,730	60,955
4	CHANGE IN OPERATING INCOME	0	2,469	(11)	(3,433)	(283)	2,053	(795)	0
5	CHANGE IN INCOME TAXES	0	1,550	(7)	(2,156)	(178)	1,290	(499)	0
6	CURRENT INCOME TAXES	15,234	7,392	562	5,138	1,699	(540)	983	15,234
7	CHANGE IN EXPENSES	0	17	0	(23)	(2)	13	(5)	0
8	CURRENT EXPENSES	405,720	239,183	17,820	73,829	46,703	18,885	9,300	405,720
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATE	481,909	283,930	20,596	88,716	54,306	22,647	11,714	481,909
10	PRESENT REVENUE REQUIREMENTS	481,909	279,894	20,614	94,328	54,769	19,291	13,013	481,909
11	REVENUE EXCESS / DEFICIENCY	0	4,036	(18)	(5,612)	(463)	3,356	(1,299)	0
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. R/	100.00%	98.58%	100.09%	106.33%	100.85%	85.18%	111.09%	100.00%

CU

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Frnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	1,980,157	984,064	61,057	327,958	167,271	82,447	53,207	1,676,004	36,021	268,132
REVENUE											
2	PRESENT REVENUE	558,963	279,894	20,614	94,328	54,769	19,291	13,013	481,909	17,402	59,652
3	PROPOSED REVENUE	93,504	61,413	3,409	12,511	8,731	3,839	3,601	93,504	0	0
4	TOTAL REVENUE	652,467	341,307	24,023	106,839	63,500	23,130	16,614	575,413	17,402	59,652
EXPENSE											
5	PRESENT OPERATING EXPENSES	435,427	239,183	17,820	73,829	46,703	18,885	9,300	405,720	8,386	21,321
6	PROPOSED EXPENSE INCREASE	378	248	14	51	35	15	15	378	0	0
7	TOTAL EXPENSES	435,805	239,431	17,834	73,880	46,738	18,900	9,315	406,098	8,386	21,321
8	OPERATING INCOME	216,662	101,876	6,189	32,959	16,762	4,230	7,299	169,315	9,016	38,331
INCOME TAXES											
9	PRESENT INCOME TAXES	30,449	7,392	562	5,138	1,699	(540)	983	15,234	3,109	12,106
10	PROPOSED INC. TAX INCREASE	35,923	23,595	1,310	4,806	3,354	1,475	1,383	35,923	0	0
11	TOTAL INCOME TAXES	66,372	30,987	1,872	9,944	5,053	935	2,366	51,157	3,109	12,106
12	NET OPERATING INCOME	150,290	70,889	4,317	23,015	11,709	3,295	4,933	118,158	5,907	26,225
13	RATE OF RETURN	7.59%	7.20%	7.07%	7.02%	7.00%	4.00%	9.27%	7.05%	16.40%	9.78%
14	RATE OF RETURN INDEX		102.18%	100.29%	99.54%	99.29%	56.69%	131.51%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Fnt. Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Rates & Regulatory Matters, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)
1	EQUAL RATE OF RETURN	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%
2	PROPOSED OPERATING INCOME	118,157	69,375	4,305	23,121	11,793	5,812	3,751	118,157
3	CURRENT OPERATING INCOME	60,955	33,319	2,232	15,361	6,367	946	2,730	60,955
4	CHANGE IN OPERATING INCOME	57,202	36,056	2,073	7,760	5,426	4,866	1,021	57,202
5	CHANGE IN INCOME TAXES	35,924	22,644	1,302	4,873	3,408	3,056	641	35,924
6	PRESENT INCOME TAXES	15,234	7,392	562	5,138	1,699	(540)	983	15,234
7	CHANGE IN EXPENSES	378	238	14	51	36	32	7	378
8	PRESENT EXPENSES	405,720	239,183	17,820	73,829	46,703	18,885	9,300	405,720
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RAT	575,413	338,832	24,003	107,011	63,639	27,245	14,682	575,413
10	PRESENT REVENUE REQUIREMENTS	481,909	279,894	20,614	94,328	54,769	19,291	13,013	481,909
11	REVENUE EXCESS / DEFICIENCY	93,504	58,938	3,389	12,683	8,870	7,954	1,669	93,504
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. R/	83.75%	82.61%	85.88%	88.15%	86.06%	70.81%	88.63%	83.75%



GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,438,174	576,525	28,309	230,995	135,879	66,407	5,234	1,043,349	36,485	358,340
2	RETAIL JURISDICTION DEMAND		537,957	26,270	212,309	123,358	59,058	4,139	963,091		
3	ENERGY		38,568	2,039	18,686	12,521	7,349	1,095	80,258		
TRANSMISSION PLANT											

350-LAND & LAND RIGHTS SUBSTATIONS											
4	LEVEL 2 COMMON	323	174	9	69	40	19	1	312	11	0
5	LEVEL 3 COMMON	571	339	16	133	54	26	3	571	0	0
6	TOTAL SUBSTATION LAND LINES	894	513	25	202	94	45	4	883	11	0
7	LEVEL 2 COMMON	15,283	8,249	403	3,255	1,891	906	63	14,767	516	0
8	TOTAL ACCOUNT 350	16,177	8,762	428	3,457	1,985	951	67	15,650	527	0
352-STRUCTURES											
9	LEVEL 2 CUSTOMER SUB	0	0	0	0	0	0	0	0	0	0
10	LEVEL 2 COMMON	10,114	5,458	267	2,154	1,252	599	42	9,772	342	0
11	LEVEL 3 COMMON	864	510	25	202	82	41	4	864	0	0
12	TOTAL ACCOUNT 352	10,978	5,968	292	2,356	1,334	640	46	10,636	342	0
353-STATION EQUIPMENT											
13	LEVEL 2 CUSTOMER SUB	109	0	0	0	94	15	0	109	0	0
14	LEVEL 2 COMMON	107,216	55,347	2,703	21,843	12,691	6,076	426	99,086	3,465	4,665
15	LEVEL 3 COMMON	19,965	11,806	577	4,660	1,895	936	91	19,965	0	0
16	TOTAL ACCOUNT 353	127,290	67,153	3,280	26,503	14,680	7,027	517	119,160	3,465	4,665
354-TOWERS AND FIXTURES											
17	LEVEL 2 COMMON	49,203	26,556	1,297	10,480	6,089	2,915	204	47,541	1,662	0
355-POLES AND FIXTURES											
18	LEVEL 2 COMMON	97,751	52,756	2,576	20,821	12,097	5,792	406	94,448	3,303	0
356-OVERHEAD CONDUCTORS											
19	LEVEL 2 COMMON	80,172	43,268	2,113	17,076	9,922	4,751	333	77,463	2,709	0
358-UNDERGROUND CONDUCTORS											
20	LEVEL 2 COMMON	16,989	9,168	448	3,619	2,103	1,006	71	16,415	574	0
359-ROADS AND TRAILS											
21	LEVEL 2 COMMON	74	41	2	16	9	4	0	72	2	0
22	TOTAL TRANS. PLANT	398,634	213,672	10,436	84,328	48,219	23,086	1,644	381,385	12,584	4,665

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											

360-SUBSTATION LAND											
23	LEVEL 3 CUST. SUB	76	0	0	0	0	12	0	12	64	0
24	LEVEL 3 COMMON	2,914	1,723	84	680	277	137	13	2,914	0	0
25	LEVEL 4 COMMON	24	15	1	5	2	1	0	24	0	0
26	TOTAL ACCOUNT 360	3,013	1,738	85	685	279	150	13	2,950	64	0
361-STRUCTURES											
27	LEVEL 3 CUST. SUB	1,717	0	0	0	603	629	0	1,232	485	0
28	LEVEL 3 COMMON	17,603	10,410	508	4,108	1,671	826	80	17,603	0	0
29	LEVEL 4 COMMON	10	7	0	2	1	0	0	10	0	0
30	TOTAL ACCOUNT 361	19,330	10,417	508	4,110	2,275	1,455	80	18,845	485	0
362-STATION EQUIPMENT											
31	LEVEL 3 CUST. SUB	14,697	0	0	0	4,122	6,632	0	10,754	3,943	0
32	LEVEL 3 COMMON	158,346	93,641	4,573	36,956	15,030	7,426	720	158,346	0	0
33	LEVEL 4 COMMON	110	64	3	25	10	6	2	110	0	0
34	TOTAL ACCOUNT 362	173,153	93,705	4,576	36,981	19,162	14,064	722	169,210	3,943	0
364-POLES AND FIXTURES											
35	LEVEL 4 COMMON	36,079	20,993	1,084	8,190	3,314	1,973	525	36,079	0	0
36	LEVEL 4 CUSTOMER	67,516	58,685	4,509	2,688	47	3	1,584	67,516	0	0
37	LEVEL 5 COMMON	10,081	6,352	328	2,462	758	22	159	10,081	0	0
38	LEVEL 5 CUSTOMER	18,969	16,491	1,267	754	12	0	445	18,969	0	0
39	TOTAL ACCOUNT 364	132,645	102,521	7,188	14,094	4,131	1,998	2,713	132,645	0	0
365-OVERHEAD CONDUCTORS											
40	LEVEL 4 COMMON	87,925	51,162	2,642	19,959	8,075	4,808	1,279	87,925	0	0
41	LEVEL 4 CUSTOMER	13,428	11,671	897	535	9	1	315	13,428	0	0
42	LEVEL 5 COMMON	24,144	15,213	786	5,897	1,815	53	380	24,144	0	0
43	LEVEL 5 CUSTOMER	3,614	3,142	241	144	2	0	85	3,614	0	0
44	TOTAL ACCOUNT 365	129,111	81,188	4,566	26,535	9,901	4,862	2,059	129,111	0	0
366-UNDERGROUND CONDUIT											
45	LEVEL 4 COMMON	706	412	21	160	65	38	10	706	0	0
46	LEVEL 4 CUSTOMER	35	31	2	1	0	0	1	35	0	0
47	LEVEL 5 COMMON	532	336	17	130	40	1	8	532	0	0
48	LEVEL 5 CUSTOMER	16	14	1	1	0	0	0	16	0	0
49	TOTAL ACCOUNT 366	1,289	793	41	292	105	39	19	1,289	0	0
367-UNDERGROUND COND. & DEV.											
50	LEVEL 4 COMMON	85,044	49,485	2,556	19,305	7,811	4,650	1,237	85,044	0	0
51	LEVEL 4 CUSTOMER	4,258	3,701	284	170	3	0	100	4,258	0	0
52	LEVEL 5 COMMON	34,193	21,546	1,113	8,352	2,570	74	538	34,193	0	0
53	LEVEL 5 CUSTOMER	1,754	1,525	117	70	1	0	41	1,754	0	0
54	TOTAL ACCOUNT 367	125,249	76,257	4,070	27,897	10,385	4,724	1,916	125,249	0	0

12

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
368-LINE TRANSFORMERS											
55	LEVEL 4 COMMON	36,355	21,154	1,092	8,253	3,339	1,988	529	36,355	0	0
56	LEVEL 4 CUSTOMER	2,097	1,824	140	83	1	0	49	2,097	0	0
57	LEVEL 5 COMMON	137,498	86,640	4,474	33,585	10,335	299	2,165	137,498	0	0
58	LEVEL 5 CUSTOMER	57,097	49,636	3,814	2,271	37	0	1,339	57,097	0	0
59	TOTAL ACCOUNT 368	233,047	159,254	9,520	44,192	13,712	2,287	4,082	233,047	0	0
369-SERVICES											
60	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
61	OTHER SERVICES	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
62	TOTAL ACCOUNT 369	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
63	370-METERS	56,774	39,273	8,382	7,956	636	55	468	56,770	4	0
64	373-STREET LIGHTING	62,208	0	0	0	0	0	62,208	62,208	0	0
65	TOTAL DIST. PLANT	1,034,325	652,838	45,673	166,753	60,651	29,634	74,280	1,029,829	4,496	0
66	DEMAND	648,054	379,153	19,282	148,069	59,838	29,575	7,645	643,562	4,492	0
67	CUSTOMER	386,271	273,685	26,391	18,684	813	59	66,635	386,267	4	0
GENERAL PLANT											

68	ELECTRIC	164,397	99,673	8,812	27,163	12,825	6,157	2,880	157,510	2,887	4,000
69	DEMAND	100,193	52,750	2,602	20,771	11,260	5,370	557	93,310	2,883	4,000
70	CUSTOMER	58,460	44,160	6,063	5,056	669	263	2,245	58,456	4	0
71	ENERGY	5,744	2,763	147	1,336	896	524	78	5,744	0	0
72	TOTAL GENERAL PLANT	164,397	99,673	8,812	27,163	12,825	6,157	2,880	157,510	2,887	4,000
73	TOTAL ELEC. GROSS PLANT	3,035,530	1,542,708	93,230	509,239	257,574	125,284	84,038	2,612,073	56,452	367,005
74	DEMAND	2,504,798	1,183,532	58,590	465,477	242,675	117,089	13,985	2,081,348	56,444	367,005
75	CUSTOMER	444,731	317,845	32,454	23,740	1,482	322	68,880	444,723	8	0
76	ENERGY	86,001	41,330	2,186	20,022	13,417	7,873	1,173	86,001	0	0

13

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(F)	Specific Assignment
10	(D)	
11	(E)	
13	(F)	
14	(D)	
15	(E)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
27	(F)	
28	(E)	
29	(G)	
31	(F)	
32	(E)	
33	(G)	
35	(G)	
36	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
37	(I)	Allocated per Level 5 NCP Demand Allocator
38	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt. Label</u>	<u>Description</u>
40	(G)	
41	(H)	
42	(I)	
43	(J)	
45	(G)	
46	(H)	
47	(I)	
48	(J)	
50	(G)	
51	(H)	
52	(I)	
53	(J)	
55	(G)	
56	(H)	
57	(I)	
58	(J)	
60	(F)	
61	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
63	(L)	Provided by Gulf Power Company
64	(F)	
68	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
69	(M)	
70	(M)	
71	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	726,099	327,944	16,103	131,396	77,291	37,774	2,977	593,485	20,754	111,860
2	RETAIL JURISDICTION DEMAND		306,005	14,943	120,767	70,169	33,594	2,354	547,832		
3	ENERGY		21,939	1,160	10,629	7,122	4,180	623	45,653		
	TRANSMISSION										
4	350-LAND AND LAND RIGHTS	6,417	3,465	169	1,367	794	380	26	6,201	216	0
5	352-STRUCTURES	3,498	1,900	93	751	425	205	15	3,389	109	0
6	353-STATION EQUIPMENT	41,315	21,160	1,033	8,351	4,625	2,214	163	37,546	1,091	2,678
7	354-TOWERS & FIXTURES	15,366	8,293	405	3,273	1,902	910	64	14,847	519	0
8	355-POLES & FIXTURES	30,365	16,388	800	6,468	3,758	1,799	126	29,339	1,026	0
9	356-OVERHEAD COND.	24,962	13,471	658	5,317	3,089	1,479	104	24,118	844	0
10	358-UNDERGROUND COND.	5,264	2,841	139	1,121	652	311	22	5,086	178	0
11	359-ROADS AND TRAILS	23	12	1	5	3	1	0	22	1	0
12	TOTAL TRANSMISSION	127,210	67,530	3,298	26,653	15,248	7,299	520	120,548	3,984	2,678
	DISTRIBUTION										
13	360-SUBSTATION LAND	6	4	0	1	1	0	0	6	0	0
14	361-STRUCTURES	7,823	4,216	206	1,663	921	588	32	7,626	197	0
15	362-STATION EQUIPMENT	70,166	37,971	1,854	14,986	7,765	5,699	293	68,568	1,598	0
	364-POLES & FIXTURES										
16	COMMON	18,682	11,067	571	4,311	1,648	808	277	18,682	0	0
17	CUSTOMER	35,002	30,424	2,338	1,394	24	1	821	35,002	0	0
18	TOTAL ACCOUNT 364	53,684	41,491	2,909	5,705	1,672	809	1,098	53,684	0	0
	365-OVERHEAD COND.										
19	COMMON	45,357	26,863	1,387	10,465	4,003	1,968	671	45,357	0	0
20	CUSTOMER	6,897	5,996	461	274	4	0	162	6,897	0	0
21	TOTAL ACCOUNT 365	52,254	32,859	1,848	10,739	4,007	1,968	833	52,254	0	0

16

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	366-UNDG. CONDUIT										
22	COMMON	501	304	15	118	42	15	7	501	0	0
23	CUSTOMER	21	16	2	1	1	0	1	21	0	0
24	TOTAL ACCOUNT 366	522	320	17	119	43	15	8	522	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	48,258	28,748	1,485	11,194	4,201	1,912	718	48,258	0	0
26	CUSTOMER	2,433	2,114	162	98	2	0	57	2,433	0	0
27	TOTAL ACCOUNT 367	50,691	30,862	1,647	11,292	4,203	1,912	775	50,691	0	0
	368-LINE TRANSFORMERS										
28	COMMON	70,362	43,627	2,253	16,933	5,534	925	1,090	70,362	0	0
29	CUSTOMER	23,957	20,827	1,600	952	16	0	562	23,957	0	0
30	TOTAL ACCOUNT 368	94,319	64,454	3,853	17,885	5,550	925	1,652	94,319	0	0
31	369-SERVICES	39,867	35,491	2,727	1,623	26	0	0	39,867	0	0
32	370-METERS	9,952	6,955	1,436	1,363	109	9	80	9,952	0	0
33	373-STREET LIGHTING	25,177	0	0	0	0	0	25,177	25,177	0	0
34	TOTAL DISTRIBUTION	404,461	254,623	16,497	65,376	24,297	11,925	29,948	402,666	1,795	0
35	DEMAND	261,155	152,800	7,771	59,671	24,115	11,915	3,088	259,360	1,795	0
36	CUSTOMER	143,306	101,823	8,726	5,705	182	10	26,860	143,306	0	0
	GENERAL PLANT										
	ELECTRIC										
37	DEMAND	40,274	21,141	1,043	8,324	4,512	2,153	223	37,396	1,155	1,723
38	CUSTOMER	23,428	17,696	2,430	2,026	268	106	900	23,426	2	0
39	ENERGY	2,302	1,108	58	536	360	209	31	2,302	0	0
40	TOTAL ELECTRIC GENERAL PLANT	66,004	39,945	3,531	10,886	5,140	2,468	1,154	63,124	1,157	1,723
41	TOTAL ELECTRIC DEPR. RESERVE	1,323,774	690,042	39,429	234,311	121,976	59,466	34,599	1,179,823	27,690	116,261
42	DEMAND	1,109,085	547,476	27,055	215,415	114,044	54,961	6,185	965,136	27,688	116,261
43	CUSTOMER	166,734	119,519	11,156	7,731	450	116	27,760	166,732	2	0
44	ENERGY	47,955	23,047	1,218	11,165	7,482	4,389	654	47,955	0	0

17

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION											
1	NON-FUEL RETAIL JURISDICTION	27,142	13,195	648	5,287	3,110	1,520	120	23,880	835	2,427
2	DEMAND		12,313	601	4,859	2,823	1,352	95	22,043		
3	ENERGY		882	47	428	287	168	25	1,837		
4	FUEL	94,042	40,303	2,131	19,527	13,085	7,680	1,145	83,871	2,933	7,238
5	TOTAL PRODUCTION M & S	121,184	53,498	2,779	24,814	16,195	9,200	1,265	107,751	3,768	9,665
TRANSMISSION											
6	LINES RELATED	1,003	543	26	214	124	59	4	970	33	0
7	SUBSTATION RELATED	419	229	11	91	50	24	2	407	12	0
8	TOTAL TRANS. M & S	1,422	772	37	305	174	83	6	1,377	45	0
DISTRIBUTION											
9	DEMAND RELATED	9,910	5,766	298	2,250	910	542	144	9,910	0	0
10	METERING RELATED	116	81	17	16	1	0	1	116	0	0
11	ST. LIGHTING RELATED	479	0	0	0	0	0	479	479	0	0
12	OTHER	1,169	684	35	267	108	53	14	1,161	8	0
13	TOTAL DIST. M & S	11,674	6,531	350	2,533	1,019	595	638	11,666	8	0
14	CUSTOMER ACCOUNTS	4	4	0	0	0	0	0	4	0	0
15	CUSTOMER ASSISTANCE	4	2	0	0	2	0	0	4	0	0
16	TOTAL ELECTRIC M & S	134,288	60,807	3,166	27,652	17,390	9,878	1,909	120,802	3,821	9,665
17	DEMAND	37,806	19,535	971	7,681	4,015	2,030	259	34,491	888	2,427
18	CUSTOMER	603	87	17	16	3	0	480	603	0	0
19	ENERGY	95,879	41,185	2,178	19,955	13,372	7,848	1,170	85,708	2,933	7,238

61

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Ftnt. Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	126,953	73,746	5,942	20,471	13,906	4,634	2,595	121,294	2,231	3,428
2	DEMAND	79,200	41,742	2,061	16,431	8,785	4,194	462	73,675	2,097	3,428
3	CUSTOMER	42,626	29,294	3,700	2,968	4,509	130	2,023	42,624	2	0
4	ENERGY	2,101	1,010	54	488	329	192	28	2,101	0	0
5	REVENUE RELATED	3,027	1,700	127	584	283	118	82	2,894	132	0
6	CABLE ATTACHMENTS	(129,879)	(75,444)	(6,079)	(20,941)	(14,225)	(4,745)	(2,656)	(124,090)	(2,282)	(3,507)
7	DEMAND	(81,025)	(42,703)	(2,109)	(16,809)	(8,967)	(4,291)	(473)	(75,372)	(2,146)	(3,507)
8	CUSTOMER	(43,608)	(29,969)	(3,785)	(3,036)	(4,613)	(133)	(2,070)	(43,606)	(2)	0
9	ENERGY	(2,149)	(1,032)	(55)	(499)	(336)	(198)	(29)	(2,149)	0	0
10	REVENUE RELATED	(3,096)	(1,740)	(130)	(597)	(289)	(123)	(84)	(2,963)	(134)	0
11	PREPAYMENTS										
	PRODUCTION	7,899	4,091	200	1,639	964	471	37	7,402	259	238
	RETAIL JURISDICTION										
12	DEMAND		3,818	186	1,506	875	419	29	6,833		
13	ENERGY		273	14	133	89	52	8	569		
14	TRANSMISSION	2,653	1,439	70	568	325	155	11	2,568	85	0
15	DISTRIBUTION	7,071	4,466	313	1,136	413	201	511	7,040	31	0
16	DEMAND	4,409	2,580	131	1,007	407	201	52	4,378	31	0
17	CUSTOMER	2,662	1,886	182	129	6	0	459	2,662	0	0
18	CUSTOMER ACCOUNTS	136	118	9	6	0	0	3	136	0	0
19	CUSTOMER ASSISTANCE	147	60	14	13	59	1	0	147	0	0
20	CUSTOMER	147	60	14	13	59	1	0	147	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	17,906	10,174	606	3,362	1,761	828	562	17,293	375	238
23	DEMAND	14,392	7,837	387	3,081	1,607	775	92	13,779	375	238
24	CUSTOMER	2,945	2,064	205	148	65	1	462	2,945	0	0
25	ENERGY	569	273	14	133	89	52	8	569	0	0
26	PRELIM. SURVEY & INVESTIGATION	4,799	2,562	126	1,027	604	295	23	4,637	162	0
	RETAIL JURISDICTION										
27	DEMAND		2,390	117	944	548	263	18	4,280		
28	ENERGY		172	9	83	56	32	5	357		
29	OTHER INVESTMENTS										
	PRODUCTION	37,282	19,904	978	7,975	4,691	2,293	181	36,022	1,260	0
	RETAIL JURISDICTION										
30	DEMAND		18,573	907	7,330	4,259	2,039	143	33,251		
31	ENERGY		1,331	71	645	432	254	38	2,771		
32	TRANSMISSION	3,245	1,752	85	692	400	194	14	3,137	108	0
33	DISTRIBUTION	16,255	10,740	894	2,454	799	361	984	16,232	23	0
34	DEMAND	8,648	5,120	263	1,998	773	359	112	8,625	23	0
35	CUSTOMER	7,607	5,620	631	456	26	2	872	7,607	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	9,881	8,560	681	411	9	7	211	9,879	2	0
37	CUSTOMER ASSISTANCE	10,713	7,122	1,612	1,572	288	119	0	10,713	0	0
38	CUSTOMER	10,713	7,122	1,612	1,572	288	119	0	10,713	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	77,376	48,078	4,250	13,104	6,187	2,974	1,390	75,983	1,393	0
41	DEMAND	46,404	25,445	1,255	10,020	5,432	2,592	269	45,013	1,391	0
42	CUSTOMER	28,201	21,302	2,924	2,439	323	128	1,083	28,199	2	0
43	ENERGY	2,771	1,331	71	645	432	254	38	2,771	0	0
44	ENVIRONMENTAL CLEANUP	58,248	33,834	2,726	9,393	6,380	2,126	1,191	55,650	1,025	1,573
45	DEMAND	36,338	19,151	946	7,539	4,030	1,924	212	33,802	963	1,573
46	CUSTOMER	19,557	13,440	1,697	1,362	2,069	59	928	19,555	2	0
47	ENERGY	964	463	25	224	151	88	13	964	0	0
48	REVENUE RELATED	1,389	780	58	268	130	55	38	1,329	60	0
49	PROP. INSURANCE RESERVE	(15,323)	(8,141)	(513)	(2,626)	(1,295)	(628)	(472)	(13,675)	(275)	(1,373)
50	DEMAND	(12,305)	(6,073)	(301)	(2,388)	(1,228)	(593)	(74)	(10,657)	(275)	(1,373)
51	CUSTOMER	(2,654)	(1,893)	(203)	(153)	(10)	(2)	(393)	(2,654)	0	0
52	ENERGY	(363)	(174)	(9)	(85)	(57)	(33)	(5)	(363)	0	0
	OTHER POST RETIREMENT BENEFITS										
53	PRODUCTION	(30,696)	(16,392)	(805)	(6,566)	(3,862)	(1,886)	(148)	(29,659)	(1,037)	0
	RETAIL JURISDICTION										
54	DEMAND		(15,295)	(747)	(6,035)	(3,506)	(1,678)	(117)	(27,378)		
55	ENERGY		(1,097)	(58)	(531)	(356)	(208)	(31)	(2,281)		
56	TRANSMISSION	(2,671)	(1,443)	(70)	(570)	(330)	(158)	(11)	(2,582)	(89)	0
57	DISTRIBUTION	(13,383)	(8,843)	(736)	(2,020)	(658)	(296)	(810)	(13,363)	(20)	0
58	DEMAND	(7,120)	(4,215)	(216)	(1,645)	(636)	(295)	(93)	(7,100)	(20)	0
59	CUSTOMER	(6,263)	(4,626)	(520)	(375)	(22)	(2)	(718)	(6,263)	0	0
60	CUSTOMER ACCOUNTS	(8,136)	(7,049)	(561)	(338)	(7)	(5)	(174)	(8,134)	(2)	0
61	CUSTOMER ASSISTANCE	(8,820)	(5,864)	(1,327)	(1,295)	(237)	(97)	0	(8,820)	0	0
62	CUSTOMER	(8,820)	(5,864)	(1,327)	(1,295)	(237)	(97)	0	(8,820)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(63,706)	(39,589)	(3,499)	(10,789)	(5,094)	(2,443)	(1,144)	(62,558)	(1,148)	0
65	DEMAND	(38,206)	(20,953)	(1,033)	(8,250)	(4,472)	(2,131)	(221)	(37,060)	(1,146)	0
66	CUSTOMER	(23,219)	(17,539)	(2,408)	(2,008)	(266)	(104)	(892)	(23,217)	(2)	0
67	ENERGY	(2,281)	(1,097)	(58)	(531)	(356)	(208)	(31)	(2,281)	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
68	OTHER DEF. CR. & DEBITS	(46,430)	(26,973)	(2,173)	(7,486)	(5,085)	(1,694)	(949)	(44,360)	(816)	(1,254)
69	DEMAND	(28,965)	(15,266)	(754)	(6,009)	(3,213)	(1,533)	(169)	(26,944)	(767)	(1,254)
70	CUSTOMER	(15,589)	(10,714)	(1,353)	(1,085)	(1,649)	(47)	(740)	(15,588)	(1)	0
71	ENERGY	(768)	(368)	(20)	(179)	(120)	(71)	(10)	(768)	0	0
72	REVENUE RELATED	(1,107)	(625)	(46)	(213)	(103)	(43)	(30)	(1,060)	(48)	0
73	UNAMORT. RATE CASE EXP. REVENUE RELATED	2,450	1,440	107	494	239	100	70	2,450	0	0
74	TOTAL OTHER WORK. CAP.	32,395	19,688	1,493	6,009	3,378	1,447	610	32,625	665	(895)
75	DEMAND	20,275	11,570	569	4,559	2,502	1,200	116	20,516	654	(895)
76	CUSTOMER	8,259	5,985	777	635	428	32	401	8,258	1	0
77	ENERGY	1,201	578	31	279	188	108	17	1,201	0	0
78	REVENUE RELATED	2,660	1,555	116	536	260	107	76	2,650	10	0

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant. UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant, UPS directly assigned.
50	(H)	
51	(I)	Allocated per Total Net Plant.
52	(I)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(J)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION										
2	DEMAND		0	0	0	0	0	0	0		
3	ENERGY		0	0	0	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST											
16	PRODUCTION	33,327	14,436	709	5,785	3,403	1,664	131	26,128	914	6,285
	RETAIL JURISDICTION										
17	DEMAND		13,471	658	5,317	3,089	1,479	104	24,118		
18	ENERGY		965	51	468	314	185	27	2,010		
19	TRANSMISSION	23,019	12,484	610	4,927	2,817	1,349	96	22,283	736	0
20	DISTRIBUTION	12,556	7,925	554	2,024	736	360	902	12,501	55	0
21	DEMAND	7,867	4,603	234	1,797	726	359	93	7,812	55	0
22	CUSTOMER	4,689	3,322	320	227	10	1	809	4,689	0	0
23	TOTAL CWIP - WORK NOT BEARING INTEREST	68,902	34,845	1,873	12,736	6,956	3,373	1,129	60,912	1,705	6,285
24	DEMAND	62,203	30,558	1,502	12,041	6,632	3,187	293	54,213	1,705	6,285
25	CUSTOMER	4,689	3,322	320	227	10	1	809	4,689	0	0
26	ENERGY	2,010	965	51	468	314	185	27	2,010	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PLANT HELD FOR FUTURE USE											
27	PRODUCTION	33,028	17,635	865	7,066	4,156	2,030	160	31,912	1,116	0
	RETAIL JURISDICTION										
28	DEMAND		16,454	803	6,494	3,773	1,806	127	29,457		
29	ENERGY		1,181	62	572	383	224	33	2,455		
	DISTRIBUTION										
30	DEMAND	68	40	2	16	6	3	1	68	0	0
31	CUSTOMER	40	29	3	1	0	0	7	40	0	0
32	TOTAL DISTRIBUTION	108	69	5	17	6	3	8	108	0	0
	GENERAL										
33	DEMAND	130	73	3	28	15	7	1	127	3	0
34	CUSTOMER	79	60	8	7	1	0	3	79	0	0
35	ENERGY	7	3	1	1	1	1	0	7	0	0
36	TOTAL GENERAL	216	136	12	36	17	8	4	213	3	0
37	TOTAL PLNT HELD FOR FUT. USE	33,352	17,840	882	7,119	4,179	2,041	172	32,233	1,119	0
38	DEMAND	30,771	16,567	808	6,538	3,794	1,816	129	29,652	1,119	0
39	CUSTOMER	119	89	11	8	1	0	10	119	0	0
40	ENERGY	2,462	1,184	63	573	384	225	33	2,462	0	0

27

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	INJURIES & DAMAGES RESERVE										
41	PRODUCTION	(1,464)	(738)	(37)	(296)	(174)	(85)	(6)	(1,336)	(47)	(81)
	RETAIL JURISDICTION										
42	DEMAND		(688)	(34)	(272)	(158)	(76)	(5)	(1,233)		
43	ENERGY		(50)	(3)	(24)	(16)	(9)	(1)	(103)		
44	TRANSMISSION	(120)	(65)	(3)	(26)	(15)	(6)	(1)	(116)	(4)	0
45	DISTRIBUTION	(603)	(397)	(33)	(91)	(30)	(14)	(37)	(602)	(1)	0
46	DEMAND	(321)	(189)	(10)	(74)	(29)	(14)	(4)	(320)	(1)	0
47	CUSTOMER	(282)	(208)	(23)	(17)	(1)	0	(33)	(282)	0	0
48	CUSTOMER ACCOUNTS	(366)	(318)	(25)	(15)	0	0	(8)	(366)	0	0
49	CUSTOMER ASSISTANCE	(397)	(263)	(60)	(58)	(11)	(5)	0	(397)	0	0
50	CUSTOMER	(397)	(263)	(60)	(58)	(11)	(5)	0	(397)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(2,950)	(1,781)	(158)	(486)	(230)	(110)	(52)	(2,817)	(52)	(81)
53	DEMAND	(1,802)	(942)	(47)	(372)	(202)	(96)	(10)	(1,669)	(52)	(81)
54	CUSTOMER	(1,045)	(789)	(108)	(90)	(12)	(5)	(41)	(1,045)	0	0
55	ENERGY	(103)	(50)	(3)	(24)	(16)	(9)	(1)	(103)	0	0
	UNAMORT. PLANT ACQ. ADJ.										
56	PRODUCTION	2,349	0	0	0	0	0	0	0	0	2,349
	RETAIL JURISDICTION										
57	DEMAND		0	0	0	0	0	0	0		
58	ENERGY		0	0	0	0	0	0	0		
59	TRANSMISSION	65	0	0	0	0	0	0	0	0	65
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	2,414	0	0	0	0	0	0	0	0	2,414
64	DEMAND	2,414	0	0	0	0	0	0	0	0	2,414
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	0	0	0	0	0	0	0	0	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	101,718	50,904	2,597	19,369	10,905	5,304	1,249	90,328	2,772	8,618
69	DEMAND	93,586	46,183	2,263	18,207	10,224	4,907	412	82,196	2,772	8,618
70	CUSTOMER	3,763	2,622	223	145	(1)	(4)	778	3,763	0	0
71	ENERGY	4,369	2,099	111	1,017	682	401	59	4,369	0	0

28

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS. UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$2,249.
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 3.00 - ANALYSIS OF REVENUES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,676	1,609	50	17	0	0	0	1,676	0	0
5	AFTER HOURS FEE	85	84	1	0	0	0	0	85	0	0
6	INACCURATE METER FEE	31	28	2	1	0	0	0	31	0	0
7	RECONNECTION FEE	2,832	2,719	85	28	0	0	0	2,832	0	0
8	FRANCHISE FEES	39,238	23,505	1,670	7,687	3,732	1,560	1,084	39,238	0	0
9	INSTALL. & REM.-TEMP SERV	90	0	90	0	0	0	0	90	0	0
10	CONNECTION FEES	133	106	24	3	0	0	0	133	0	0
11	COLLECTION CHARGES	192	135	27	30	0	0	0	192	0	0
12	INVESTIGATIVE CHARGES	46	44	2	0	0	0	0	46	0	0
13	RETURN CHECK CHARGE	356	334	11	11	0	0	0	356	0	0
14	TOTAL ACCOUNT 451	44,679	28,564	1,962	7,777	3,732	1,560	1,084	44,679	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	1,831	1,153	60	447	138	4	29	1,831	0	0
16	METER TREATER RENTAL	286	276	8	2	0	0	0	286	0	0
17	POLE ATTACHMENT RENTAL	2,523	1,949	137	268	79	38	52	2,523	0	0
18	MICROWAVE TRANSPORT	715	445	39	121	57	27	13	702	13	0
19	RENT FROM PLANT DANIEL	20	11	1	4	2	1	0	19	1	0
20	MISCELLANEOUS RENTS	452	281	25	77	36	17	8	444	8	0
21	TOTAL ACCOUNT 454	5,827	4,115	270	919	312	87	102	5,805	22	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	456-OTHER ELECTRIC REVENUES	6,890	3,717	182	1,468	853	408	29	6,657	233	0
24	456-GULF POWER ENERGY SERVICES REVENUES	8,938	0	0	0	8,938	0	0	8,938	0	0
25	456 - FPU SERVICE PAYMENTS	3,820	0	0	0	0	0	0	0	3,820	0
26	456 - BLOUNTSTOWN SERVICE PAYMENTS	301	0	0	0	0	0	0	0	301	0
27	TOTAL ACCOUNT 456	19,949	3,717	182	1,468	9,791	408	29	15,595	4,354	0
28	REV. NONASSOC. CO.-DEMAND	52,341	0	0	0	0	0	0	0	0	52,341
29	REV. NONASSOC. CO.-ENERGY	10,683	1,568	83	760	509	300	45	3,265	107	7,311
30	TOTAL REV. NONASSOC. CO.	63,024	1,568	83	760	509	300	45	3,265	107	59,652
31	TOTAL OTHER OPER. REVENUE	133,479	37,964	2,497	10,924	14,344	2,355	1,260	69,344	4,483	59,652

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 3.00 - ANALYSIS OF REVENUES
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(39,238)	(23,505)	(1,670)	(7,687)	(3,732)	(1,560)	(1,084)	(39,238)	(0)	0
33	AMI REVENUE ADJUSTMENT	575	398	26	151	0	0	0	575	0	0
34	NET ADJUSTMENT TO REVENUES	(38,663)	(23,107)	(1,644)	(7,536)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
35	TOTAL ADJUSTED REVENUES	558,963	279,894	20,614	94,328	54,769	19,291	13,013	481,909	17,402	59,652

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF REVENUES

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	
33	(A)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION O & M EXPENSES											

STEAM POWER GENERATION											

OPERATIONS											
1	500-SUPERVISION	10,997	5,790	283	2,285	1,328	636	45	10,367	362	268
2	501-ENERGY RELATED	448,059	191,366	10,118	92,717	62,127	36,462	5,434	398,224	13,091	36,744
3	501-FUEL REMOVAL	(440,918)	(188,147)	(9,948)	(91,157)	(61,082)	(35,848)	(5,343)	(391,525)	(12,871)	(36,522)
4	501-NET	7,141	3,219	170	1,560	1,045	614	91	6,699	220	222
502-STEAM											
5	DEMAND RELATED	1,190	534	26	211	122	59	4	956	33	201
6	ENERGY RELATED	5,339	1,889	100	916	613	360	54	3,932	129	1,278
7	TOTAL ACCOUNT 502	6,529	2,424	126	1,127	735	419	58	4,889	162	1,478
505-ELECTRIC EXPENSES											
8	DEMAND RELATED	3,724	1,955	95	771	448	215	15	3,499	123	102
9	ENERGY RELATED	1,006	465	24	224	150	88	13	964	31	11
10	TOTAL ACCOUNT 505	4,730	2,420	119	995	598	303	28	4,463	154	113
506-MISCELLANEOUS											
11	DEMAND RELATED	16,137	8,098	395	3,196	1,857	889	62	14,497	507	1,133
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	16,137	8,098	395	3,196	1,857	889	62	14,497	507	1,133
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	509-ALLOWANCES	0	0	0	0	0	0	0	0	0	0
16	TOTAL STEAM OPERATIONS	45,534	21,951	1,093	9,163	5,563	2,861	284	40,915	1,405	3,214
MAINTENANCE											
17	510-SUPERVISION	9,369	4,751	232	1,875	1,089	521	37	8,505	298	566
18	511-STRUCTURES	5,117	2,544	124	1,004	583	279	20	4,554	159	404
512-BOILER PLANT											
19	DEMAND RELATED	4,501	2,133	104	842	489	234	16	3,818	134	549
20	ENERGY RELATED	26,748	10,449	553	5,063	3,393	1,991	297	21,746	715	4,287
21	TOTAL ACCOUNT 512	31,249	12,582	657	5,905	3,882	2,225	313	25,564	849	4,836
513-ELECTRIC PLANT											
22	DEMAND RELATED	1,844	950	46	374	217	104	7	1,698	59	87
23	ENERGY RELATED	13,249	5,772	305	2,796	1,874	1,100	164	12,011	394	844
24	TOTAL ACCOUNT 513	15,093	6,722	351	3,170	2,091	1,204	171	13,709	453	931

33

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	514-MISCELLANEOUS										
25	DEMAND RELATED	2,341	1,165	57	461	268	128	9	2,088	74	179
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	2,341	1,165	57	461	268	128	9	2,088	74	179
28	TOTAL MAINTENANCE	63,169	27,765	1,421	12,415	7,913	4,357	550	54,421	1,833	6,915
29	TOTAL STEAM POWER GENERATION	108,703	49,716	2,514	21,578	13,476	7,218	834	95,336	3,238	10,129
	OTHER POWER GENERATION										
	OPERATION										
30	546-SUPERVISION	412	222	11	88	51	25	2	399	13	0
31	547-ENERGY RELATED	593	275	15	134	90	52	8	574	19	0
32	547-FUEL	160,161	74,515	3,940	36,103	24,192	14,198	2,116	155,064	5,097	0
33	547-FUEL REMOVAL	(160,161)	(74,515)	(3,940)	(36,103)	(24,192)	(14,198)	(2,116)	(155,064)	(5,097)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
	548-GENERATION EXPENSES										
35	DEMAND	696	376	18	148	86	42	3	673	23	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	696	376	18	148	86	42	3	673	23	0
	549-MISCELLANEOUS PLANT										
38	DEMAND	793	428	21	169	98	47	3	766	27	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	793	428	21	169	98	47	3	766	27	0
41	TOTAL OPERATION	2,494	1,301	65	539	325	166	16	2,412	82	0
	MAINTENANCE										
42	551-SUPERVISION	774	418	20	165	96	46	3	748	26	0
	552-STRUCTURES										
43	DEMAND	3	2	0	1	0	0	0	3	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	3	2	0	1	0	0	0	3	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	553-ELECTRIC PLANT										
46	DEMAND	524	282	14	112	65	31	2	506	18	0
47	ENERGY	3,597	1,674	88	811	543	318	48	3,482	115	0
48	TOTAL ACCOUNT 553	4,121	1,956	102	923	608	349	50	3,988	133	0
	554-MISCELLANEOUS PLANT										
49	DEMAND	409	220	11	87	51	25	2	396	13	0
50	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	409	220	11	87	51	25	2	396	13	0
52	TOTAL MAINTENANCE	5,307	2,596	133	1,176	755	420	55	5,135	172	0
53	TOTAL OTHER GEN. EXPENSE	7,801	3,897	198	1,715	1,080	586	71	7,547	254	0
54	TOTAL GENERATION EXPENSES	116,504	53,613	2,712	23,293	14,556	7,804	905	102,883	3,492	10,129
55	DEMAND	58,831	29,869	1,457	11,789	6,848	3,281	230	53,474	1,869	3,488
56	ENERGY	57,673	23,744	1,255	11,504	7,708	4,523	675	49,409	1,623	6,641
	OTHER PRODUCTION EXPENSE										
	555-PURCHASED POWER										
57	DEMAND	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
58	ENERGY	0	0	0	0	0	0	0	0	0	0
59	FUEL REMOVAL	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
60	NET ENERGY	(77,246)	(32,127)	(1,699)	(15,566)	(10,430)	(6,121)	(912)	(66,855)	(2,198)	(8,193)
61	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
62		0	0	0	0	0	0	0	0	0	0
	556-SYSTEM CONTROL										
63	DEMAND	2,019	1,091	53	430	250	119	8	1,951	68	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	2,019	1,091	53	430	250	119	8	1,951	68	0
	557-OTHER EXPENSES										
66	DEMAND	2,494	1,345	66	531	309	148	10	2,409	85	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,494	1,345	66	531	309	148	10	2,409	85	0
69	TOTAL OTHER PROD. EXPENSE	4,513	2,436	119	961	559	267	18	4,360	153	0
70	DEMAND	4,513	2,436	119	961	559	267	18	4,360	153	0
71	ENERGY	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	121,017	56,049	2,831	24,254	15,115	8,071	923	107,243	3,645	10,129
73	DEMAND	63,344	32,305	1,576	12,750	7,407	3,548	248	57,834	2,022	3,488
74	ENERGY	57,673	23,744	1,255	11,504	7,708	4,523	675	49,409	1,623	6,641

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
TRANSMISSION O & M EXPENSE											

OPERATION											
75	561-LOAD DISPATCHING	3,545	1,913	93	755	439	211	15	3,426	119	0
76	562-STATION	238	130	6	51	29	14	1	231	7	0
77	563-OVERHEAD LINES	297	158	8	63	36	18	1	284	10	3
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0	0	0	0	0
80	SUBTOTAL	4,080	2,201	107	869	504	243	17	3,941	136	3
81	560-SUPERVISION	1,170	631	31	249	145	70	5	1,131	39	0
82	566-MISCELLANEOUS	814	440	21	174	101	48	3	787	27	0
83	567-RENTS	164	88	4	35	20	10	1	158	6	0
84	TOTAL OPERATIONS	6,228	3,360	163	1,327	770	371	26	6,017	208	3
MAINTENANCE											
85	569-STRUCTURES	706	381	19	150	87	43	3	683	23	0
86	570-STATION EQUIPMENT	900	491	24	195	108	52	4	874	26	0
87	571-OVERHEAD LINES	2,575	1,390	68	548	319	152	11	2,488	87	0
88	SUBTOTAL	4,181	2,262	111	893	514	247	18	4,045	136	0
89	568-SUPERVISION	1,058	571	28	226	130	63	5	1,023	35	0
90	573-MISCELLANEOUS	145	78	4	31	18	9	1	141	4	0
91	TOTAL MAINTENANCE	5,384	2,911	143	1,150	662	319	24	5,209	175	0
92	TOTAL TRANSMISSION EXPENSE	11,612	6,271	306	2,477	1,432	690	50	11,226	383	3
DISTRIBUTION O & M EXPENSE											

OPERATIONS											
93	581-LOAD DISPATCHING	819	484	24	191	78	38	4	819	0	0
94	582-STATION	455	245	12	97	51	37	2	444	11	0

36

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	2,124	1,294	67	503	175	53	32	2,124	0	0
96	CUSTOMER	566	492	38	22	0	0	14	566	0	0
97	TOTAL ACCOUNT 583	2,690	1,786	105	525	175	53	46	2,690	0	0
	584-UNDERGROUND LINES										
98	DEMAND	712	435	22	169	58	17	11	712	0	0
99	CUSTOMER	158	136	11	6	1	0	4	158	0	0
100	TOTAL ACCOUNT 584	870	571	33	175	59	17	15	870	0	0
101	585-STREET LIGHTING	595	0	0	0	0	0	595	595	0	0
102	586-METER	2,516	1,741	371	353	28	2	21	2,516	0	0
103	586-OTHER MISC. REVS.	1,191	1,138	41	12	0	0	0	1,191	0	0
104	TOTAL ACCOUNT 586	3,707	2,879	412	365	28	2	21	3,707	0	0
105	587-CUSTOMER INSTAL.	704	627	48	29	0	0	0	704	0	0
106	587-OTHER MISC. REVS.	29	28	1	0	0	0	0	29	0	0
107	TOTAL ACCOUNT 587	733	655	49	29	0	0	0	733	0	0
108	SUBTOTAL	9,869	6,620	635	1,382	391	147	683	9,858	11	0
109	DEMAND	4,110	2,458	125	960	362	145	49	4,099	11	0
110	CUSTOMER	5,759	4,162	510	422	29	2	634	5,759	0	0
	580-SUPERVISION										
111	DEMAND	2,567	1,534	78	600	226	91	31	2,560	7	0
112	CUSTOMER	3,598	2,600	319	264	18	1	396	3,598	0	0
113	TOTAL ACCOUNT 580	6,165	4,134	397	864	244	92	427	6,158	7	0
	588-MISCELLANEOUS										
114	DEMAND	1,998	1,194	61	467	176	71	24	1,993	5	0
115	CUSTOMER	2,800	2,024	248	205	14	1	308	2,800	0	0
116	TOTAL ACCOUNT 588	4,798	3,218	309	672	190	72	332	4,793	5	0
	589-RENTS										
117	DEMAND	9	6	0	2	1	0	0	9	0	0
118	CUSTOMER	13	10	1	1	0	0	1	13	0	0
119	TOTAL ACCOUNT 589	22	16	1	3	1	0	1	22	0	0
120	TOTAL OPERATION	20,854	13,988	1,342	2,921	826	311	1,443	20,831	23	0
	MAINTENANCE										
121	591-STRUCTURES	138	74	4	29	16	11	1	135	3	0
122	592-STATION EQUIPMENT	1,083	585	29	231	120	88	5	1,058	25	0

37

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	74	0	74	0	0	0	0	74	0	0
124	593-OVERHEAD LINES DEMAND	7,313	4,332	224	1,687	645	317	108	7,313	0	0
125	CUSTOMER	4,785	4,160	320	190	3	0	112	4,785	0	0
126	SUBTOTAL OVERHEAD LINES	12,098	8,492	544	1,877	648	317	220	12,098	0	0
127	TOTAL ACCOUNT 593	12,172	8,492	618	1,877	648	317	220	12,172	0	0
128	594-UNDERGROUND LINES DEMAND	1,704	1,016	52	395	148	68	25	1,704	0	0
129	CUSTOMER	86	74	6	4	0	0	2	86	0	0
130	TOTAL ACCOUNT 594	1,790	1,090	58	399	148	68	27	1,790	0	0
131	595-LINE TRANSFORMERS DEMAND	592	368	19	142	47	7	9	592	0	0
132	CUSTOMER	201	175	13	8	0	0	5	201	0	0
133	TOTAL ACCOUNT 595	793	543	32	150	47	7	14	793	0	0
134	596-STREET LIGHTING	598	0	0	0	0	0	598	598	0	0
135	597-METERS	134	92	20	19	2	0	1	134	0	0
136	SUBTOTAL	16,708	10,876	781	2,705	981	491	866	16,680	28	0
137	DEMAND	10,830	6,375	328	2,484	976	491	148	10,802	28	0
138	CUSTOMER	5,878	4,501	433	221	5	0	718	5,878	0	0
139	590-SUPERVISION DEMAND	2,314	1,361	70	531	209	105	32	2,308	6	0
140	CUSTOMER	1,256	962	93	47	1	0	153	1,256	0	0
141	TOTAL ACCOUNT 590	3,570	2,323	163	578	210	105	185	3,564	6	0
142	598-MISCELLANEOUS DEMAND	301	178	9	69	27	13	4	300	1	0
143	CUSTOMER	163	125	12	6	0	0	20	163	0	0
144	TOTAL ACCOUNT 598	464	303	21	75	27	13	24	463	1	0
145	TOTAL MAINTENANCE	20,742	13,502	945	3,358	1,218	609	1,075	20,707	35	0
146	TOTAL DISTRIBUTION EXPENSE	41,596	27,490	2,287	6,279	2,044	920	2,518	41,538	58	0
147	TOTAL DEMAND	22,129	13,106	671	5,113	1,977	916	288	22,071	58	0
148	TOTAL CUSTOMER	19,467	14,384	1,616	1,166	67	4	2,230	19,467	0	0
149	CUSTOMER ACCOUNTS EXPENSE	20,139	17,449	1,388	838	17	12	431	20,135	4	0

38

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	RETAIL SERVICE (10)	WHOLESALE (11)	POWER SALES (12)
CUSTOMER ASSISTANCE EXPENSE											
150	907/911-SUPERVISION	3,351	2,930	267	151	3	0	0	3,351	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	4,863	4,863	0	0	0	0	0	4,863	0	0
152	COMMERCIAL	2,387	0	1,522	852	13	0	0	2,387	0	0
153	TOTAL INDUSTRIAL	9,836	0	198	895	8,604	139	0	9,836	0	0
154	INDUSTRIAL - GULF POWER ENERGY SERVICES	8,282	0	0	0	8,282	0	0	8,282	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SVS	1,554	0	198	895	322	139	0	1,554	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	17,086	4,863	1,720	1,747	8,617	139	0	17,086	0	0
158	909/913-ADVERTISING	1,132	1,024	18	60	21	9	0	1,132	0	0
159	910-MISCELLANEOUS	77	68	6	3	0	0	0	77	0	0
160	ENERGY CONSERVATION	18,071	15,601	1,470	926	55	19	0	18,071	0	0
161	ECCR ADJUSTMENT	(18,071)	(15,601)	(1,470)	(926)	(55)	(19)	0	(18,071)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	21,646	8,885	2,011	1,961	8,641	148	0	21,646	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	RETAIL SERVICE (10)	WHOLESALE (11)	POWER SALES (12)
ADMIN. & GENERAL EXPENSE											

	924-PROPERTY INSURANCE										
164	PRODUCTION	4,033	2,032	100	815	479	235	19	3,680	136	217
	RETAIL JURISDICTION										
165	DEMAND		1,896	93	749	435	209	15	3,397		
166	ENERGY		136	7	66	44	26	4	283		
167	TRANSMISSION	1,666	904	44	357	204	97	7	1,613	53	0
168	DISTRIBUTION	5,437	3,431	240	877	319	156	390	5,413	24	0
169	DEMAND	3,407	1,994	101	778	315	155	40	3,383	24	0
170	CUSTOMER	2,030	1,437	139	99	4	1	350	2,030	0	0
171	CUSTOMER ACCOUNTS	34	30	2	1	0	0	1	34	0	0
172	CUSTOMER ASSISTANCE	37	16	3	3	15	0	0	37	0	0
173	CUSTOMER	37	16	3	3	15	0	0	37	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	11,207	6,413	389	2,053	1,017	488	417	10,777	213	217
176	DEMAND	8,823	4,794	238	1,884	954	461	62	8,393	213	217
177	CUSTOMER	2,101	1,483	144	103	19	1	351	2,101	0	0
178	ENERGY	283	136	7	66	44	26	4	283	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	2,014	1,015	76	349	169	71	49	1,729	285	0
180	UNCOLLECTIBLE EXP.	4,143	2,434	181	835	405	170	118	4,143	0	0
181	TOTAL REG. COMM. & UNCOLL.	6,157	3,449	257	1,184	574	241	167	5,872	285	0
182	OTHER INDUSTRY DUES	656	312	17	152	104	62	9	656	0	0

40

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	2	2	0	0	0	0	0	2	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	656	0	0	0	656	0	0	656	0	0
185	MISCELLANEOUS A & G	66,166	39,854	3,523	10,861	5,128	2,463	1,151	62,980	1,155	2,031
186	DEMAND	40,494	21,092	1,041	8,305	4,502	2,147	223	37,310	1,153	2,031
187	CUSTOMER	23,375	17,655	2,424	2,022	268	106	898	23,373	2	0
188	ENERGY	2,297	1,107	58	534	358	210	30	2,297	0	0
189	TOTAL MISCELLANEOUS A & G	66,824	39,856	3,523	10,861	5,784	2,463	1,151	63,638	1,155	2,031
190	DEMAND	40,494	21,092	1,041	8,305	4,502	2,147	223	37,310	1,153	2,031
191	CUSTOMER	24,033	17,657	2,424	2,022	924	106	898	24,031	2	0
192	ENERGY	2,297	1,107	58	534	358	210	30	2,297	0	0
193	TOTAL ADMIN. & GENERAL	84,844	50,030	4,186	14,250	7,479	3,254	1,744	80,943	1,653	2,248
194	TOTAL OPER. & MAINTENANCE	300,854	166,174	13,009	50,059	34,728	13,095	5,666	282,731	5,743	12,380
195	DEMAND	146,402	77,568	3,832	30,529	16,272	7,762	871	136,834	3,829	5,739
196	ENERGY	60,909	25,299	1,337	12,256	8,214	4,821	718	52,645	1,623	6,641
197	CUSTOMER	87,386	59,858	7,583	6,090	9,668	271	3,910	87,380	6	0
198	REVENUE	6,157	3,449	257	1,184	574	241	167	5,872	285	0

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Int Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Assigned to customer class. Allocated within class per Average Number of Customers by rate.
151	(AG)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
152	(AG)	
153	(AG)	
154	(AH)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AG)	
158	(AG)	
159	(AG)	
160	(AG)	
161	(AG)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AJ)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales and AMI Revenue Adjustment.
180	(AN)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment.
182	(AO)	Allocated per Retail MWH Sales.
183	(T)	
184	(AP)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT,
185	(AQ)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AQ)	
187	(AQ)	
188	(AQ)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	46,901	21,023	1,032	8,423	4,954	2,421	191	38,044	1,330	7,527
	RETAIL JURISDICTION										
2	DEMAND		19,616	958	7,742	4,498	2,153	151	35,118		
3	ENERGY		1,407	74	681	456	268	40	2,926		
	TRANSMISSION										
4	350-LAND AND LAND RIGHTS	216	117	6	46	27	11	1	208	8	0
5	352-STRUCTURES	288	156	8	62	35	17	1	279	9	0
6	353-STATION EQUIPMENT	3,318	1,785	87	704	390	186	14	3,166	92	60
7	354-TOWERS & FIXTURES	1,289	695	34	275	160	77	5	1,246	43	0
8	355-POLES & FIXTURES	2,550	1,375	67	543	316	152	11	2,464	86	0
9	356-OVERHEAD COND.	2,098	1,131	55	447	260	125	9	2,027	71	0
10	358-UNDERGROUND COND.	444	238	12	95	55	27	2	429	15	0
11	359-ROADS AND TRAILS	2	2	0	0	0	0	0	2	0	0
12	TOTAL TRANSMISSION	10,205	5,499	269	2,172	1,243	595	43	9,821	324	60
	DISTRIBUTION										
13	360-SUBSTATION LAND	8	5	0	2	1	0	0	8	0	0
14	361-STRUCTURES	688	370	18	146	81	53	3	671	17	0
15	362-STATION EQUIPMENT	6,161	3,333	163	1,316	682	501	26	6,021	140	0
	364-POLES & FIXTURES										
16	COMMON	1,643	973	50	379	145	72	24	1,643	0	0
17	CUSTOMER	3,077	2,673	206	123	2	0	73	3,077	0	0
18	TOTAL ACCOUNT 364	4,720	3,646	256	502	147	72	97	4,720	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
19	365-OVERHEAD COND. DEMAND	3,988	2,363	122	920	352	172	59	3,988	0	0
20	CUSTOMER	606	528	40	24	0	0	14	606	0	0
21	TOTAL ACCOUNT 365	4,594	2,891	162	944	352	172	73	4,594	0	0
22	366-UNDG. CONDUIT COMMON	44	27	1	10	4	1	1	44	0	0
23	CUSTOMER	2	2	0	0	0	0	0	2	0	0
24	TOTAL ACCOUNT 366	46	29	1	10	4	1	1	46	0	0
25	367-UNDERGROUND COND. & DEV. COMMON	4,243	2,528	131	984	369	168	63	4,243	0	0
26	CUSTOMER	214	185	14	9	1	0	5	214	0	0
27	TOTAL ACCOUNT 367	4,457	2,713	145	993	370	168	68	4,457	0	0
28	368-LINE TRANSFORMERS COMMON	6,186	3,834	198	1,489	487	82	96	6,186	0	0
29	CUSTOMER	2,106	1,832	141	83	1	0	49	2,106	0	0
30	TOTAL ACCOUNT 368	8,292	5,666	339	1,572	488	82	145	8,292	0	0
31	369-SERVICES	3,505	3,120	240	143	2	0	0	3,505	0	0
32	370-METERS	4,624	3,199	683	648	52	4	38	4,624	0	0
33	373-STREET LIGHTING	2,213	0	0	0	0	0	2,213	2,213	0	0
34	TOTAL DISTRIBUTION	39,308	24,972	2,007	6,276	2,179	1,053	2,664	39,151	157	0
35	DEMAND	22,961	13,433	683	5,246	2,121	1,049	272	22,804	157	0
36	CUSTOMER	16,347	11,539	1,324	1,030	58	4	2,392	16,347	0	0
37	GENERAL PLANT	8,328	5,166	457	1,407	665	320	149	8,164	150	17
38	DEMAND	5,001	2,734	135	1,076	584	279	29	4,837	150	17
39	CUSTOMER	3,029	2,289	314	262	35	14	116	3,030	0	0
40	ENERGY	298	143	8	69	46	27	4	297	0	0
41	TOTAL DEPR. EXPENSE	104,745	56,660	3,765	18,278	9,041	4,389	3,047	95,180	1,961	7,604
42	DEMAND	82,145	41,282	2,045	16,236	8,446	4,076	495	72,580	1,961	7,604
43	CUSTOMER	19,377	13,828	1,638	1,292	93	18	2,508	19,377	0	0
44	ENERGY	3,223	1,550	82	750	502	295	44	3,223	0	0

47

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF DEPRECIATION EXPENSE

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION RETAIL JURISDICTION	16,040	7,779	382	3,116	1,833	896	71	14,077	493	1,470
2	DEMAND		7,259	354	2,864	1,664	797	56	12,994		
3	ENERGY		520	28	252	169	99	15	1,083		
4	TRANSMISSION	2,015	1,086	53	429	245	117	8	1,938	64	12
5	DISTRIBUTION	5,678	3,584	251	915	333	162	408	5,653	25	0
6	DEMAND	3,558	2,083	106	813	329	162	42	3,535	25	0
7	CUSTOMER	2,118	1,501	145	102	4	0	366	2,118	0	0
8	CUSTOMER ACCOUNTS	102	88	7	4	0	0	2	101	0	0
9	CUSTOMER ASSISTANCE	111	45	10	10	44	1	0	110	0	0
10	CUSTOMER	110	45	10	10	44	1	0	110	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	23,943	12,582	703	4,474	2,455	1,176	489	21,879	582	1,482
13	DEMAND	20,531	10,428	513	4,106	2,238	1,076	106	18,467	582	1,482
14	CUSTOMER	2,329	1,634	162	116	48	1	368	2,329	0	0
15	ENERGY	1,083	520	28	252	169	99	15	1,083	0	0
PAYROLL TAXES											
16	PRODUCTION RETAIL JURISDICTION	3,114	1,564	77	627	369	180	14	2,831	99	184
17	DEMAND		1,460	71	576	335	160	11	2,613		
18	ENERGY		104	6	51	34	20	3	218		
19	TRANSMISSION	271	145	7	58	33	16	1	260	9	1
20	DISTRIBUTION	1,357	897	75	205	67	30	82	1,356	2	0
21	DEMAND	722	428	22	167	65	30	9	721	2	0
22	CUSTOMER	635	469	53	38	2	0	73	635	0	0
23	CUSTOMER ACCOUNTS	825	715	57	34	1	0	18	825	0	0
24	CUSTOMER ASSISTANCE	1,199	860	159	145	24	9	0	1,197	0	0
25	CUSTOMER	895	594	135	131	24	9	0	893	0	0
26	ENERGY	304	266	24	14	0	0	0	304	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	6,764	4,181	375	1,069	494	235	115	6,469	110	185
28	DEMAND	3,889	2,033	100	801	433	206	21	3,594	110	185
29	CUSTOMER	2,353	1,778	245	203	27	9	91	2,353	0	0
30	ENERGY	522	370	30	65	34	20	3	522	0	0
31	ECCR PAYROLL ADJUSTMENT	(306)	(267)	(24)	(15)	0	0	0	(306)	0	0
32	NET ELEC. PAYROLL TAXES	6,458	3,914	351	1,054	494	235	115	6,163	110	185
33	DEMAND	3,889	2,033	100	801	433	206	21	3,594	110	185
34	CUSTOMER	2,353	1,778	245	203	27	9	91	2,353	0	0
35	ENERGY	216	103	6	50	34	20	3	216	0	0

49

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	383	225	17	77	37	16	11	383	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	383	225	17	77	37	16	11	383	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	247	132	7	53	31	15	1	239	8	0
42	FRANCHISE FEE	0	0	0	0	0	0	0	0	0	0
43	MISCELLANEOUS TAXES	101	63	6	17	8	3	2	99	2	0
44	DEMAND	61	34	2	13	7	3	0	59	2	0
45	CUSTOMER	36	27	4	3	0	0	2	36	0	0
46	ENERGY	4	2	0	1	1	0	0	4	0	0
47	TOTAL OTHER TAXES	348	195	13	70	39	18	3	338	10	0
48	FRANCHISE FEE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
49	TOTAL TAXES OTHER THAN INC.	31,132	16,916	1,084	5,675	3,025	1,445	618	28,763	702	1,667
50	DEMAND	24,728	12,627	622	4,973	2,709	1,300	128	22,359	702	1,667
51	CUSTOMER	4,718	3,439	411	322	75	10	461	4,718	0	0
52	ENERGY	1,303	625	34	303	204	119	18	1,303	0	0
53	REVENUE RELATED	383	225	17	77	37	16	11	383	0	0

50

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
25	(H)	
26	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
31	(I)	
36	(J)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	12,911,260	6,007,017	317,604	2,910,398	1,950,187	1,144,530	170,580	12,500,316	410,944	0
2	%	1.0000000	0.4652541	0.0245990	0.2254155	0.1510455	0.0886459	0.0132117	0.9681716	0.0318284	0.0000000
3	MWH SALES	12,173,165	5,611,580	296,697	2,719,213	1,866,508	1,114,916	159,351	11,768,265	404,900	0
4	%	1.0000000	0.4609795	0.0243731	0.2233777	0.1533296	0.0915880	0.0130904	0.9667383	0.0332617	0.0000000
GP DEMAND											

5	LEVELS 1 & 2	2,292,500	1,237,263	60,419	488,296	283,714	135,830	9,519	2,215,041	77,459	0
6	%	1.0000000	0.5397003	0.0263551	0.2129972	0.1237576	0.0592497	0.0041522	0.9662120	0.0337880	0.0000000
7	LEVEL 3	2,054,711	1,215,086	59,336	479,543	195,033	96,365	9,348	2,054,711	0	0
8	%	1.0000000	0.5913659	0.0288780	0.2333871	0.0949198	0.0468995	0.0045495	1.0000000	0.0000000	0.0000000
NCP DEMAND											

9	LEVEL 4	2,653,721	1,544,148	79,745	602,400	243,729	145,110	38,589	2,653,721	0	0
10	%	1.0000000	0.5818803	0.0300503	0.2270019	0.0918442	0.0546817	0.0145415	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,360,537	1,487,406	76,807	576,587	177,429	5,137	37,171	2,360,537	0	0
12	%	1.0000000	0.6301134	0.0325379	0.2442609	0.0751648	0.0021762	0.0157468	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											

13	LEVEL 4 and BELOW	436,534	379,435	29,154	17,381	306	19	10,239	436,534	0	0
14	%	1.0000000	0.8691992	0.0667852	0.0398159	0.0007011	0.0000435	0.0234552	1.0000000	0.0000000	0.0000000
15	LEVEL 5	436,465	379,435	29,152	17,357	280	2	10,239	436,465	0	0
16	%	1.0000000	0.8693366	0.0667912	0.0397672	0.0006416	0.0000046	0.0234589	1.0000000	0.0000000	0.0000000
17	TOTAL	436,565	379,435	29,154	17,384	320	31	10,239	436,563	2	0
18	%	1.0000000	0.8691375	0.0667804	0.0398200	0.0007331	0.0000710	0.0234536	0.9999954	0.0000046	0.0000000

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	38,458	20,534	1,009	8,226	4,839	2,364	186	37,158	1,300	0
	RETAIL JURISDICTION										
20	12/13 DEMAND RELATED		19,160	936	7,561	4,393	2,103	147	34,300		
21	1/13 ENERGY RELATED		1,374	73	665	446	261	39	2,858		
22	%	1.0000000	0.5339331	0.0262364	0.2138957	0.1258256	0.0614697	0.0048364	0.9661969	0.0338031	0.0000000
23	TRANSMISSION	3,347	1,808	88	714	413	199	14	3,236	111	0
24	%	1.0000000	0.5401852	0.0262922	0.2133254	0.1233941	0.0594562	0.0041829	0.9668360	0.0331640	0.0000000
	DISTRIBUTION										
25	DEMAND	8,921	5,282	271	2,061	797	370	116	8,897	24	0
26	CUSTOMER	7,847	5,798	651	470	27	2	899	7,847	0	0
27	TOTAL DISTRIBUTION	16,768	11,080	922	2,531	824	372	1,015	16,744	24	0
28	%	1.0000000	0.6607824	0.0549857	0.1509423	0.0491412	0.0221851	0.0605320	0.9985687	0.0014313	0.0000000
29	CUSTOMER ACCOUNTS	10,193	8,830	703	424	9	7	218	10,191	2	0
30	%	1.0000000	0.8662808	0.0689689	0.0415972	0.0008830	0.0006867	0.0213872	0.9998038	0.0001962	0.0000000
	CUSTOMER ASSISTANCE										
31	CUSTOMER	11,051	7,347	1,663	1,622	297	122	0	11,051	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	11,051	7,347	1,663	1,622	297	122	0	11,051	0	0
34	%	1.0000000	0.6648267	0.1504841	0.1467740	0.0268754	0.0110397	0.0000000	1.0000000	0.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES										
35	DEMAND	47,868	26,250	1,295	10,336	5,603	2,672	277	46,433	1,435	0
36	CUSTOMER	29,091	21,975	3,017	2,516	333	131	1,117	29,089	2	0
37	ENERGY	2,858	1,374	73	665	446	261	39	2,858	0	0
38	SUBTOTAL SALARIES & WAGES	79,817	49,599	4,385	13,517	6,382	3,064	1,433	78,380	1,437	0
39	%	1.0000000	0.6214090	0.0549382	0.1693499	0.0799579	0.0383878	0.0179536	0.9819963	0.0180037	0.0000000
40	ADMINISTRATIVE & GENERAL	14,384	8,938	790	2,436	1,150	553	258	14,125	259	0
41	%	1.0000000	0.6213849	0.0549221	0.1693548	0.0799499	0.0384455	0.0179366	0.9819939	0.0180061	0.0000000
42	TOTAL SALARIES & WAGES	94,201	58,537	5,175	15,953	7,532	3,617	1,691	92,505	1,696	0
43	%	1.0000000	0.6214053	0.0549357	0.1693506	0.0799567	0.0383966	0.0179510	0.9819959	0.0180040	0.0000000

53

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	

ATTACHMENT B:

COST OF SERVICE STUDY

METHOD APPROVED IN GULF'S LAST RATE CASE

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 1.00 - PRESENT RATE SUMMARY
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,035,530	1,496,414	87,005	543,472	272,148	130,460	82,574	2,612,073	56,452	367,005
2	ACCUMULATED DEPRECIATION	1,323,774	671,314	36,911	248,161	127,870	61,560	34,007	1,179,823	27,690	116,261
3	NET PLANT	1,711,756	825,100	50,094	295,311	144,278	68,900	48,567	1,432,250	28,762	250,744
4	MATERIALS AND SUPPLIES	134,288	60,810	3,166	27,654	17,388	9,874	1,910	120,802	3,821	9,665
5	OTHER WORKING CAPITAL	32,395	19,389	1,453	6,222	3,471	1,487	602	32,624	666	(895)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	68,902	34,302	1,801	13,137	7,127	3,433	1,112	60,912	1,705	6,285
8	PLANT HELD FOR FUTURE USE	33,352	17,832	880	7,125	4,182	2,042	172	32,233	1,119	0
9	UNAMORT. PLANT ACQ. ADJUST.	2,414	0	0	0	0	0	0	0	0	2,414
10	INJURIES AND DAMAGES RESERVE	(2,950)	(1,752)	(154)	(508)	(239)	(114)	(50)	(2,817)	(52)	(81)
11	TOTAL ELECTRIC INVESTMENT	1,980,157	955,681	57,240	348,941	176,207	85,622	52,313	1,676,004	36,021	268,132
REVENUES											
12	REVENUE FROM SALES	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
13	OTHER OPERATING REVENUES	70,455	35,928	2,352	10,487	13,984	2,128	1,200	66,079	4,376	0
14	REVENUE-NONASSOCIATED SALES	63,024	1,588	83	760	509	300	45	3,265	107	59,652
15	ADJUSTMENTS TO REVENUE	(38,663)	(23,107)	(1,644)	(7,536)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
16	TOTAL ADJUSTED REVENUE	558,963	279,426	20,552	94,651	54,918	19,364	12,998	481,909	17,402	59,652
EXPENSE											
17	OPERATIONS & MAINTENANCE	300,854	163,143	12,604	52,239	35,687	13,491	5,567	282,731	5,743	12,380
18	DEPRECIATION	104,745	54,986	3,539	19,517	9,568	4,576	2,994	95,180	1,961	7,604
19	AMORT. OF INV. TAX CREDIT	(1,304)	(551)	(35)	(196)	(96)	(46)	(30)	(954)	(20)	(330)
20	OTHER AMORTIZATION	0	0	0	0	0	0	0	0	0	0
21	REAL & PERSONAL PROP. TAX	23,943	12,336	670	4,656	2,532	1,204	481	21,879	582	1,482
22	PAYROLL TAX	6,458	3,846	341	1,103	516	244	113	6,163	110	185
23	REVENUE TAX	383	225	17	77	37	16	11	383	0	0
24	OTHER TAXES	348	194	12	71	39	19	3	338	10	0
25	ADJUSTMENT TO OTHER TAXES	0	0	0	0	0	0	0	0	0	0
26	EXPENSES EXCL. INC. TAX	435,427	234,179	17,148	77,467	48,283	19,504	9,139	405,720	8,386	21,321
27	OPERATING INCOME	123,536	45,247	3,404	17,184	6,635	(140)	3,859	76,189	9,016	38,331
28	STATE & FEDERAL INCOME TAX	22,175	4,726	551	1,982	213	(1,194)	792	7,070	2,999	12,106
29	INTEREST SYNCHRONIZATION	8,274	4,655	279	1,700	858	417	255	8,164	110	0
30	TOTAL INCOME TAXES	30,449	9,381	830	3,682	1,071	(777)	1,047	15,234	3,109	12,106
31	NET OPERATING INCOME	93,087	35,866	2,574	13,502	5,564	637	2,812	60,955	5,907	26,225
32	RATE OF RETURN	4.70%	3.75%	4.50%	3.87%	3.16%	0.74%	5.38%	3.64%	16.40%	9.78%
33	RATE OF RETURN INDEX		103.19%	123.64%	106.39%	86.82%	20.46%	147.80%	100.00%		

56

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt. Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0133169083; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)
1	EQUAL RATE OF RETURN	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%	3.64%
2	PRESENT SYSTEM OPERATING INCOME	60,955	34,756	2,082	12,691	6,409	3,114	1,903	60,955
3	CURRENT OPERATING INCOME	60,955	35,866	2,574	13,502	5,564	637	2,812	60,955
4	CHANGE IN OPERATING INCOME	0	(1,110)	(492)	(811)	845	2,477	(909)	0
5	CHANGE IN INCOME TAXES	0	(698)	(309)	(509)	531	1,556	(571)	0
6	CURRENT INCOME TAXES	15,234	9,381	830	3,682	1,071	(777)	1,047	15,234
7	CHANGE IN EXPENSES	0	(9)	(3)	(5)	6	17	(6)	0
8	CURRENT EXPENSES	405,720	234,179	17,148	77,467	48,283	19,504	9,139	405,720
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATE	481,909	277,609	19,748	93,326	56,300	23,414	11,512	481,909
10	PRESENT REVENUE REQUIREMENTS	481,909	279,426	20,552	94,651	54,918	19,364	12,998	481,909
11	REVENUE EXCESS / DEFICIENCY	0	(1,817)	(804)	(1,325)	1,382	4,050	(1,486)	0
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. R/	100.00%	100.65%	104.07%	101.42%	97.55%	82.70%	112.91%	100.00%

52

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	1,980,157	955,681	57,240	348,941	176,207	85,622	52,313	1,676,004	36,021	268,132
REVENUE											
2	PRESENT REVENUE	558,963	279,426	20,552	94,651	54,918	19,364	12,998	481,909	17,402	59,652
3	PROPOSED REVENUE	93,504	61,413	3,409	12,511	8,731	3,839	3,601	93,504	0	0
4	TOTAL REVENUE	652,467	340,839	23,961	107,162	63,649	23,203	16,599	575,413	17,402	59,652
EXPENSE											
5	PRESENT OPERATING EXPENSES	435,427	234,179	17,148	77,467	48,283	19,504	9,139	405,720	8,386	21,321
6	PROPOSED EXPENSE INCREASE	378	248	14	51	35	15	15	378	0	0
7	TOTAL EXPENSES	435,805	234,427	17,162	77,518	48,318	19,519	9,154	406,098	8,386	21,321
8	OPERATING INCOME	216,662	106,412	6,799	29,644	15,331	3,684	7,445	169,315	9,016	38,331
INCOME TAXES											
9	PRESENT INCOME TAXES	30,449	9,381	830	3,682	1,071	(777)	1,047	15,234	3,109	12,106
10	PROPOSED INC. TAX INCREASE	35,923	23,595	1,310	4,806	3,354	1,475	1,383	35,923	0	0
11	TOTAL INCOME TAXES	66,372	32,976	2,140	8,488	4,425	698	2,430	51,157	3,109	12,106
12	NET OPERATING INCOME	150,290	73,436	4,659	21,156	10,906	2,986	5,015	118,158	5,907	26,225
13	RATE OF RETURN	7.59%	7.68%	8.14%	6.06%	6.19%	3.49%	9.59%	7.05%	16.40%	9.78%
14	RATE OF RETURN INDEX		109.00%	115.45%	86.00%	87.79%	49.47%	135.98%	100.00%		

60

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Rates & Regulatory Matters, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)
1	EQUAL RATE OF RETURN	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%	7.05%
2	PROPOSED OPERATING INCOME	118,157	67,375	4,035	24,600	12,423	6,036	3,688	118,157
3	CURRENT OPERATING INCOME	60,955	35,866	2,574	13,502	5,564	637	2,812	60,955
4	CHANGE IN OPERATING INCOME	57,202	31,509	1,461	11,098	6,859	5,399	876	57,202
5	CHANGE IN INCOME TAXES	35,924	19,788	918	6,970	4,307	3,391	550	35,924
6	PRESENT INCOME TAXES	15,234	9,381	830	3,682	1,071	(777)	1,047	15,234
7	CHANGE IN EXPENSES	378	209	10	73	45	35	6	378
8	PRESENT EXPENSES	405,720	234,179	17,148	77,467	48,283	19,504	9,139	405,720
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RA1	575,413	330,932	22,941	112,791	66,129	28,189	14,430	575,413
10	PRESENT REVENUE REQUIREMENTS	481,909	279,426	20,552	94,651	54,918	19,364	12,998	481,909
11	REVENUE EXCESS / DEFICIENCY	93,504	51,506	2,389	18,140	11,211	8,825	1,432	93,504
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. R/	83.75%	84.44%	89.59%	83.92%	83.05%	68.69%	90.08%	83.75%

62

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,438,174	576,525	28,309	230,995	135,879	66,407	5,234	1,043,349	36,485	358,340
2	RETAIL JURISDICTION DEMAND		537,957	26,270	212,309	123,358	59,058	4,139	963,091		
3	ENERGY		38,568	2,039	18,686	12,521	7,349	1,095	80,258		
	TRANSMISSION PLANT										
	350-LAND & LAND RIGHTS SUBSTATIONS										
4	LEVEL 2 COMMON	323	174	9	69	40	19	1	312	11	0
5	LEVEL 3 COMMON	571	339	16	133	54	26	3	571	0	0
6	TOTAL SUBSTATION LAND LINES	894	513	25	202	94	45	4	883	11	0
7	LEVEL 2 COMMON	15,283	8,249	403	3,255	1,891	906	63	14,767	516	0
8	TOTAL ACCOUNT 350	16,177	8,762	428	3,457	1,985	951	67	15,650	527	0
	352-STRUCTURES										
9	LEVEL 2 CUSTOMER SUB	0	0	0	0	0	0	0	0	0	0
10	LEVEL 2 COMMON	10,114	5,458	267	2,154	1,252	599	42	9,772	342	0
11	LEVEL 3 COMMON	864	510	25	202	82	41	4	864	0	0
12	TOTAL ACCOUNT 352	10,978	5,968	292	2,356	1,334	640	46	10,636	342	0
	353-STATION EQUIPMENT										
13	LEVEL 2 CUSTOMER SUB	109	0	0	0	94	15	0	109	0	0
14	LEVEL 2 COMMON	107,216	55,347	2,703	21,843	12,691	6,076	426	99,086	3,465	4,665
15	LEVEL 3 COMMON	19,965	11,806	577	4,660	1,895	936	91	19,965	0	0
16	TOTAL ACCOUNT 353	127,290	67,153	3,280	26,503	14,680	7,027	517	119,160	3,465	4,665
	354-TOWERS AND FIXTURES										
17	LEVEL 2 COMMON	49,203	26,556	1,297	10,480	6,089	2,915	204	47,541	1,662	0
	355-POLES AND FIXTURES										
18	LEVEL 2 COMMON	97,751	52,756	2,576	20,821	12,097	5,792	406	94,448	3,303	0
	356-OVERHEAD CONDUCTORS										
19	LEVEL 2 COMMON	80,172	43,268	2,113	17,076	9,922	4,751	333	77,463	2,709	0
	358-UNDERGROUND CONDUCTORS										
20	LEVEL 2 COMMON	16,989	9,168	448	3,619	2,103	1,006	71	16,415	574	0
	359-ROADS AND TRAILS										
21	LEVEL 2 COMMON	74	41	2	16	9	4	0	72	2	0
22	TOTAL TRANS. PLANT	398,634	213,672	10,436	84,328	48,219	23,086	1,644	381,385	12,584	4,665

64

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											

	360-SUBSTATION LAND										
23	LEVEL 3 CUST. SUB	76	0	0	0	0	12	0	12	64	0
24	LEVEL 3 COMMON	2,914	1,723	84	680	277	137	13	2,914	0	0
25	LEVEL 4 COMMON	24	15	1	5	2	1	0	24	0	0
26	TOTAL ACCOUNT 360	3,013	1,738	85	685	279	150	13	2,950	64	0
	361-STRUCTURES										
27	LEVEL 3 CUST. SUB	1,717	0	0	0	603	629	0	1,232	485	0
28	LEVEL 3 COMMON	17,603	10,410	508	4,108	1,671	826	80	17,603	0	0
29	LEVEL 4 COMMON	10	7	0	2	1	0	0	10	0	0
30	TOTAL ACCOUNT 361	19,330	10,417	508	4,110	2,275	1,455	80	18,845	485	0
	362-STATION EQUIPMENT										
31	LEVEL 3 CUST. SUB	14,697	0	0	0	4,122	6,632	0	10,754	3,943	0
32	LEVEL 3 COMMON	158,346	93,641	4,573	36,956	15,030	7,426	720	158,346	0	0
33	LEVEL 4 COMMON	110	64	3	25	10	6	2	110	0	0
34	TOTAL ACCOUNT 362	173,153	93,705	4,576	36,981	19,162	14,064	722	169,210	3,943	0
	364-POLES AND FIXTURES										
35	LEVEL 4 COMMON	103,596	60,279	3,113	23,517	9,515	5,666	1,506	103,596	0	0
36	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
37	LEVEL 5 COMMON	29,049	18,305	945	7,096	2,183	63	457	29,049	0	0
38	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
39	TOTAL ACCOUNT 364	132,645	78,584	4,058	30,613	11,698	5,729	1,963	132,645	0	0
	365-OVERHEAD CONDUCTORS										
40	LEVEL 4 COMMON	101,352	58,974	3,046	23,007	9,309	5,542	1,474	101,352	0	0
41	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
42	LEVEL 5 COMMON	27,759	17,493	903	6,780	2,086	60	437	27,759	0	0
43	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 365	129,111	76,467	3,949	29,787	11,395	5,602	1,911	129,111	0	0
	366-UNDERGROUND CONDUIT										
45	LEVEL 4 COMMON	741	431	22	168	68	41	11	741	0	0
46	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
47	LEVEL 5 COMMON	548	345	18	134	41	1	9	548	0	0
48	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
49	TOTAL ACCOUNT 366	1,289	776	40	302	109	42	20	1,289	0	0
	367-UNDERGROUND COND. & DEV.										
50	LEVEL 4 COMMON	89,303	51,962	2,684	20,272	8,202	4,884	1,299	89,303	0	0
51	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
52	LEVEL 5 COMMON	35,946	22,650	1,170	8,780	2,702	78	566	35,946	0	0
53	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
54	TOTAL ACCOUNT 367	125,249	74,612	3,854	29,052	10,904	4,962	1,865	125,249	0	0

65

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
368-LINE TRANSFORMERS											
55	LEVEL 4 COMMON	38,453	22,374	1,156	8,729	3,532	2,103	559	38,453	0	0
56	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
57	LEVEL 5 COMMON	194,594	122,616	6,332	47,532	14,627	423	3,064	194,594	0	0
58	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
59	TOTAL ACCOUNT 368	233,047	144,990	7,488	56,261	18,159	2,526	3,623	233,047	0	0
369-SERVICES											
60	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
61	OTHER SERVICES	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
62	TOTAL ACCOUNT 369	98,505	87,692	6,737	4,011	65	0	0	98,505	0	0
63	370-METERS	56,774	39,273	8,382	7,956	636	55	468	56,770	4	0
64	373-STREET LIGHTING	62,208	0	0	0	0	0	62,208	62,208	0	0
65	TOTAL DIST. PLANT	1,034,325	608,254	39,677	199,758	74,682	34,585	72,873	1,029,829	4,496	0
66	DEMAND	816,838	481,289	24,558	187,791	73,981	34,530	10,197	812,346	4,492	0
67	CUSTOMER	217,487	126,965	15,119	11,967	701	55	62,676	217,483	4	0
GENERAL PLANT											

68	ELECTRIC	164,397	97,963	8,583	28,391	13,368	6,382	2,823	157,510	2,887	4,000
69	DEMAND	106,533	56,552	2,797	22,250	11,806	5,594	651	99,650	2,883	4,000
70	CUSTOMER	52,120	38,650	5,639	4,805	665	263	2,094	52,116	4	0
71	ENERGY	5,744	2,761	147	1,336	897	525	78	5,744	0	0
72	TOTAL GENERAL PLANT	164,397	97,963	8,583	28,391	13,368	6,382	2,823	157,510	2,887	4,000
73	TOTAL ELEC. GROSS PLANT	3,035,530	1,496,414	87,005	543,472	272,148	130,460	82,574	2,612,073	56,452	367,005
74	DEMAND	2,679,922	1,289,470	64,061	506,678	257,364	122,268	16,631	2,256,472	56,444	367,005
75	CUSTOMER	269,607	165,615	20,758	16,772	1,366	318	64,770	269,599	8	0
76	ENERGY	86,001	41,328	2,186	20,022	13,418	7,874	1,173	86,001	0	0

66

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(F)	Specific Assignment
10	(D)	
11	(E)	
13	(F)	
14	(D)	
15	(E)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
27	(F)	
28	(E)	
29	(G)	
31	(F)	
32	(E)	
33	(G)	
35	(G)	
36	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
37	(I)	Allocated per Level 5 NCP Demand Allocator
38	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
40	(G)	
41	(H)	
42	(I)	
43	(J)	
45	(G)	
46	(H)	
47	(I)	
48	(J)	
50	(G)	
51	(H)	
52	(I)	
53	(J)	
55	(G)	
56	(H)	
57	(I)	
58	(J)	
60	(F)	
61	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
63	(L)	Provided by Gulf Power Company
64	(F)	
68	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
69	(M)	
70	(M)	
71	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	726,099	327,944	16,103	131,396	77,291	37,774	2,977	593,485	20,754	111,860
2	RETAIL JURISDICTION DEMAND		306,005	14,943	120,767	70,169	33,594	2,354	547,832		
3	ENERGY		21,939	1,160	10,629	7,122	4,180	623	45,653		
	TRANSMISSION										
4	350-LAND AND LAND RIGHTS	6,417	3,465	169	1,367	794	380	26	6,201	216	0
5	352-STRUCTURES	3,498	1,900	93	751	425	205	15	3,389	109	0
6	353-STATION EQUIPMENT	41,315	21,160	1,033	8,351	4,625	2,214	163	37,546	1,091	2,678
7	354-TOWERS & FIXTURES	15,366	8,293	405	3,273	1,902	910	64	14,847	519	0
8	355-POLES & FIXTURES	30,365	16,388	800	6,468	3,758	1,799	126	29,339	1,026	0
9	356-OVERHEAD COND.	24,962	13,471	658	5,317	3,089	1,479	104	24,118	844	0
10	358-UNDERGROUND COND.	5,264	2,841	139	1,121	652	311	22	5,086	178	0
11	359-ROADS AND TRAILS	23	12	1	5	3	1	0	22	1	0
12	TOTAL TRANSMISSION	127,210	67,530	3,298	26,653	15,248	7,299	520	120,548	3,984	2,678
	DISTRIBUTION										
13	360-SUBSTATION LAND	6	4	0	1	1	0	0	6	0	0
14	361-STRUCTURES	7,823	4,216	206	1,663	921	588	32	7,626	197	0
15	362-STATION EQUIPMENT	70,166	37,971	1,854	14,986	7,765	5,699	293	68,568	1,598	0
	364-POLES & FIXTURES										
16	COMMON	53,684	31,806	1,642	12,390	4,734	2,318	794	53,684	0	0
17	CUSTOMER	0	(1)	0	1	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	53,684	31,805	1,642	12,391	4,734	2,318	794	53,684	0	0
	365-OVERHEAD COND.										
19	COMMON	52,254	30,948	1,598	12,055	4,612	2,268	773	52,254	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	52,254	30,948	1,598	12,055	4,612	2,268	773	52,254	0	0

69

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
22	366-UNDG. CONDUIT COMMON	522	314	16	123	44	17	8	522	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	522	314	16	123	44	17	8	522	0	0
25	367-UNDERGROUND COND. & DEV. COMMON	50,691	30,195	1,560	11,759	4,413	2,009	755	50,691	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	50,691	30,195	1,560	11,759	4,413	2,009	755	50,691	0	0
28	368-LINE TRANSFORMERS COMMON	94,319	58,682	3,031	22,770	7,349	1,021	1,466	94,319	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	94,319	58,682	3,031	22,770	7,349	1,021	1,466	94,319	0	0
31	369-SERVICES	39,867	35,491	2,727	1,623	26	0	0	39,867	0	0
32	370-METERS	9,952	6,955	1,436	1,363	109	9	80	9,952	0	0
33	373-STREET LIGHTING	25,177	0	0	0	0	0	25,177	25,177	0	0
34	TOTAL DISTRIBUTION	404,461	236,581	14,070	78,734	29,974	13,929	29,378	402,666	1,795	0
35	DEMAND	329,465	194,136	9,907	75,747	29,839	13,920	4,121	327,670	1,795	0
36	CUSTOMER	74,996	42,445	4,163	2,987	135	9	25,257	74,996	0	0
GENERAL PLANT											
37	ELECTRIC DEMAND	42,815	22,665	1,121	8,917	4,731	2,242	261	39,937	1,155	1,723
38	CUSTOMER	20,888	15,488	2,260	1,926	267	106	839	20,886	2	0
39	ENERGY	2,301	1,106	59	535	359	210	32	2,301	0	0
40	TOTAL ELECTRIC GENERAL PLANT	66,004	39,259	3,440	11,378	5,357	2,558	1,132	63,124	1,157	1,723
41	TOTAL ELECTRIC DEPR. RESERVE	1,323,774	671,314	36,911	248,161	127,870	61,560	34,007	1,179,823	27,690	116,261
42	DEMAND	1,179,936	590,336	29,269	232,084	119,987	57,055	7,256	1,035,987	27,688	116,261
43	CUSTOMER	95,884	57,933	6,423	4,913	402	115	26,096	95,882	2	0
44	ENERGY	47,954	23,045	1,219	11,164	7,481	4,390	655	47,954	0	0

02

GULF POWER COMPANY
12 MONTHS ENDED MAY 31, 2003
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION											
1	NON-FUEL RETAIL JURISDICTION	27,142	13,195	648	5,287	3,110	1,520	120	23,880	835	2,427
2	DEMAND		12,313	601	4,859	2,823	1,352	95	22,043		
3	ENERGY		882	47	428	287	168	25	1,837		
4	FUEL	94,042	40,303	2,131	19,527	13,085	7,680	1,145	83,871	2,933	7,238
5	TOTAL PRODUCTION M & S	121,184	53,498	2,779	24,814	16,195	9,200	1,265	107,751	3,768	9,665
TRANSMISSION											
6	LINES RELATED	1,003	543	26	214	124	59	4	970	33	0
7	SUBSTATION RELATED	419	229	11	91	50	24	2	407	12	0
8	TOTAL TRANS. M & S	1,422	772	37	305	174	83	6	1,377	45	0
DISTRIBUTION											
9	DEMAND RELATED	9,910	5,766	298	2,250	910	542	144	9,910	0	0
10	METERING RELATED	116	81	17	16	1	0	1	116	0	0
11	ST. LIGHTING RELATED	479	0	0	0	0	0	479	479	0	0
12	OTHER	1,169	687	35	269	106	49	15	1,161	8	0
13	TOTAL DIST. M & S	11,674	6,534	350	2,535	1,017	591	639	11,666	8	0
14	CUSTOMER ACCOUNTS	4	4	0	0	0	0	0	4	0	0
15	CUSTOMER ASSISTANCE	4	2	0	0	2	0	0	4	0	0
16	TOTAL ELECTRIC M & S	134,288	60,810	3,166	27,654	17,388	9,874	1,910	120,802	3,821	9,665
17	DEMAND	37,806	19,538	971	7,683	4,013	2,026	260	34,491	888	2,427
18	CUSTOMER	603	87	17	16	3	0	480	603	0	0
19	ENERGY	95,879	41,185	2,178	19,955	13,372	7,848	1,170	85,708	2,933	7,238

72

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	126,953	72,197	5,735	21,586	14,395	4,836	2,545	121,294	2,231	3,428
2	DEMAND	84,954	45,194	2,240	17,774	9,277	4,396	548	79,429	2,097	3,428
3	CUSTOMER	36,871	24,293	3,314	2,740	4,506	130	1,886	36,869	2	0
4	ENERGY	2,101	1,009	54	488	329	192	29	2,101	0	0
5	REVENUE RELATED	3,027	1,701	127	584	283	118	82	2,895	132	0
6	CABLE ATTACHMENTS	(129,879)	(73,862)	(5,866)	(22,083)	(14,726)	(4,949)	(2,604)	(124,090)	(2,282)	(3,507)
7	DEMAND	(86,912)	(46,235)	(2,291)	(18,184)	(9,491)	(4,497)	(561)	(81,259)	(2,146)	(3,507)
8	CUSTOMER	(37,721)	(24,854)	(3,390)	(2,803)	(4,610)	(133)	(1,929)	(37,719)	(2)	0
9	ENERGY	(2,149)	(1,033)	(55)	(499)	(336)	(196)	(30)	(2,149)	0	0
10	REVENUE RELATED	(3,096)	(1,740)	(130)	(597)	(289)	(123)	(84)	(2,963)	(134)	0
PREPAYMENTS											
11	PRODUCTION	7,899	4,091	200	1,639	964	471	37	7,402	259	238
RETAIL JURISDICTION											
12	DEMAND		3,818	186	1,506	875	419	29	6,833		
13	ENERGY		273	14	133	89	52	8	569		
14	TRANSMISSION	2,653	1,439	70	568	325	155	11	2,568	85	0
15	DISTRIBUTION	7,071	4,158	271	1,363	509	236	503	7,040	31	0
16	DEMAND	5,569	3,281	167	1,280	504	236	70	5,538	31	0
17	CUSTOMER	1,502	877	104	83	5	0	433	1,502	0	0
18	CUSTOMER ACCOUNTS	136	118	9	6	0	0	3	136	0	0
19	CUSTOMER ASSSISTANCE	147	60	14	13	59	1	0	147	0	0
20	CUSTOMER	147	60	14	13	59	1	0	147	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	17,906	9,866	564	3,589	1,857	863	554	17,293	375	238
23	DEMAND	15,552	8,538	423	3,354	1,704	810	110	14,939	375	238
24	CUSTOMER	1,785	1,055	127	102	64	1	436	1,785	0	0
25	ENERGY	569	273	14	133	89	52	8	569	0	0
26	PRELIM. SURVEY & INVESTIGATION	4,799	2,562	126	1,027	604	295	23	4,637	162	0
RETAIL JURISDICTION											
27	DEMAND		2,390	117	944	548	263	18	4,280		
28	ENERGY		172	9	83	56	32	5	357		
OTHER INVESTMENTS											
29	PRODUCTION	37,282	19,904	978	7,975	4,691	2,293	181	36,022	1,260	0
RETAIL JURISDICTION											
30	DEMAND		18,573	907	7,330	4,259	2,039	143	33,251		
31	ENERGY		1,331	71	645	432	254	38	2,771		
32	TRANSMISSION	3,245	1,752	85	692	400	194	14	3,137	108	0
33	DISTRIBUTION	16,255	9,916	783	3,046	1,061	469	957	16,232	23	0
34	DEMAND	11,707	6,954	357	2,712	1,036	467	158	11,684	23	0
35	CUSTOMER	4,548	2,963	426	334	24	2	799	4,548	0	0

72

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	9,881	8,560	681	411	9	7	211	9,879	2	0
37	CUSTOMER ASSISTANCE	10,713	7,122	1,612	1,572	288	119	0	10,713	0	0
38	CUSTOMER	10,713	7,122	1,612	1,572	288	119	0	10,713	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	77,376	47,255	4,139	13,696	6,448	3,082	1,363	75,983	1,393	0
41	DEMAND	49,463	27,279	1,349	10,734	5,695	2,700	315	48,072	1,391	0
42	CUSTOMER	25,142	18,645	2,719	2,317	321	128	1,010	25,140	2	0
43	ENERGY	2,771	1,331	71	645	432	254	38	2,771	0	0
44	ENVIRONMENTAL CLEANUP	58,249	33,125	2,631	9,904	6,605	2,219	1,167	55,651	1,025	1,573
45	DEMAND	38,979	20,735	1,028	8,155	4,257	2,017	251	36,443	963	1,573
46	CUSTOMER	16,917	11,147	1,520	1,257	2,067	59	865	16,915	2	0
47	ENERGY	964	463	25	224	151	88	13	964	0	0
48	REVENUE RELATED	1,389	780	58	268	130	55	38	1,329	60	0
49	PROP. INSURANCE RESERVE	(15,323)	(7,878)	(478)	(2,820)	(1,378)	(657)	(464)	(13,675)	(275)	(1,373)
50	DEMAND	(13,301)	(6,675)	(332)	(2,622)	(1,312)	(622)	(90)	(11,653)	(275)	(1,373)
51	CUSTOMER	(1,659)	(1,029)	(137)	(113)	(9)	(2)	(369)	(1,659)	0	0
52	ENERGY	(363)	(174)	(9)	(85)	(57)	(33)	(5)	(363)	0	0
	OTHER POST RETIREMENT BENEFITS										
53	PRODUCTION	(30,696)	(16,392)	(805)	(6,566)	(3,862)	(1,886)	(148)	(29,659)	(1,037)	0
	RETAIL JURISDICTION										
54	DEMAND		(15,295)	(747)	(6,035)	(3,506)	(1,678)	(117)	(27,378)		
55	ENERGY		(1,097)	(58)	(531)	(356)	(208)	(31)	(2,281)		
56	TRANSMISSION	(2,671)	(1,443)	(70)	(570)	(330)	(158)	(11)	(2,582)	(89)	0
57	DISTRIBUTION	(13,383)	(8,163)	(645)	(2,508)	(873)	(386)	(788)	(13,363)	(20)	0
58	DEMAND	(9,638)	(5,724)	(294)	(2,232)	(853)	(385)	(130)	(9,618)	(20)	0
59	CUSTOMER	(3,745)	(2,439)	(351)	(275)	(20)	(2)	(658)	(3,745)	0	0
60	CUSTOMER ACCOUNTS	(8,136)	(7,049)	(561)	(338)	(7)	(5)	(174)	(8,134)	(2)	0
61	CUSTOMER ASSISTANCE	(8,820)	(5,864)	(1,327)	(1,295)	(237)	(97)	0	(8,820)	0	0
62	CUSTOMER	(8,820)	(5,864)	(1,327)	(1,295)	(237)	(97)	0	(8,820)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(63,706)	(38,911)	(3,408)	(11,276)	(5,309)	(2,533)	(1,121)	(62,558)	(1,148)	0
65	DEMAND	(40,724)	(22,462)	(1,111)	(8,837)	(4,689)	(2,221)	(258)	(39,578)	(1,146)	0
66	CUSTOMER	(20,701)	(15,352)	(2,239)	(1,908)	(264)	(104)	(832)	(20,699)	(2)	0
67	ENERGY	(2,281)	(1,097)	(58)	(531)	(356)	(208)	(31)	(2,281)	0	0

75

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
68	OTHER DEF. CR. & DEBITS	(46,430)	(26,404)	(2,097)	(7,895)	(5,264)	(1,769)	(931)	(44,360)	(816)	(1,254)
69	DEMAND	(31,070)	(16,528)	(819)	(6,501)	(3,393)	(1,608)	(200)	(29,049)	(767)	(1,254)
70	CUSTOMER	(13,485)	(8,885)	(1,212)	(1,002)	(1,648)	(47)	(690)	(13,484)	(1)	0
71	ENERGY	(768)	(367)	(20)	(179)	(120)	(71)	(11)	(768)	0	0
72	REVENUE RELATED	(1,107)	(624)	(46)	(213)	(103)	(43)	(30)	(1,059)	(48)	0
	UNAMORT. RATE CASE EXP.										
73	REVENUE RELATED	2,450	1,440	107	494	239	100	70	2,450	0	0
74	TOTAL OTHER WORK. CAP.	32,395	19,390	1,453	6,222	3,471	1,487	602	32,625	665	(895)
75	DEMAND	21,383	12,236	604	4,817	2,596	1,238	133	21,624	654	(895)
76	CUSTOMER	7,149	5,020	702	590	427	32	377	7,148	1	0
77	ENERGY	1,201	577	31	279	188	110	16	1,201	0	0
78	REVENUE RELATED	2,662	1,557	116	536	260	107	76	2,652	10	0

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant. UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant, UPS directly assigned.
50	(H)	
51	(I)	Allocated per Total Net Plant.
52	(I)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(J)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION										
2	DEMAND		0	0	0	0	0	0	0		
3	ENERGY		0	0	0	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST											
16	PRODUCTION	33,327	14,436	709	5,785	3,403	1,664	131	26,128	914	6,285
	RETAIL JURISDICTION										
17	DEMAND		13,471	658	5,317	3,089	1,479	104	24,118		
18	ENERGY		965	51	468	314	185	27	2,010		
19	TRANSMISSION	23,019	12,484	610	4,927	2,817	1,349	96	22,283	736	0
20	DISTRIBUTION	12,556	7,382	482	2,425	907	420	885	12,501	55	0
21	DEMAND	9,916	5,841	298	2,280	898	420	124	9,861	55	0
22	CUSTOMER	2,640	1,541	184	145	9	0	761	2,640	0	0
23	TOTAL CWIP - WORK NOT BEARING INTEREST	68,902	34,302	1,801	13,137	7,127	3,433	1,112	60,912	1,705	6,285
24	DEMAND	64,252	31,796	1,566	12,524	6,804	3,248	324	56,262	1,705	6,285
25	CUSTOMER	2,640	1,541	184	145	9	0	761	2,640	0	0
26	ENERGY	2,010	965	51	468	314	185	27	2,010	0	0

62

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PLANT HELD FOR FUTURE USE											
27	PRODUCTION	33,028	17,635	865	7,066	4,156	2,030	160	31,912	1,116	0
	RETAIL JURISDICTION										
28	DEMAND		16,454	803	6,494	3,773	1,806	127	29,457		
29	ENERGY		1,181	62	572	383	224	33	2,455		
	DISTRIBUTION										
30	DEMAND	85	50	3	20	8	3	1	85	0	0
31	CUSTOMER	23	14	1	1	0	0	7	23	0	0
32	TOTAL DISTRIBUTION	108	64	4	21	8	3	8	108	0	0
	GENERAL										
33	DEMAND	138	76	4	30	16	8	1	135	3	0
34	CUSTOMER	70	52	8	6	1	0	3	70	0	0
35	ENERGY	8	5	(1)	2	1	1	0	8	0	0
36	TOTAL GENERAL	216	133	11	38	18	9	4	213	3	0
37	TOTAL PLNT HELD FOR FUT. USE	33,352	17,832	880	7,125	4,182	2,042	172	32,233	1,119	0
38	DEMAND	30,796	16,580	810	6,544	3,797	1,817	129	29,677	1,119	0
39	CUSTOMER	93	66	9	7	1	0	10	93	0	0
40	ENERGY	2,463	1,186	61	574	384	225	33	2,463	0	0

80

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	INJURIES & DAMAGES RESERVE										
41	PRODUCTION	(1,464)	(738)	(37)	(296)	(174)	(85)	(6)	(1,336)	(47)	(81)
	RETAIL JURISDICTION										
42	DEMAND		(688)	(34)	(272)	(158)	(76)	(5)	(1,233)		
43	ENERGY		(50)	(3)	(24)	(16)	(9)	(1)	(103)		
44	TRANSMISSION	(120)	(65)	(3)	(26)	(15)	(6)	(1)	(116)	(4)	0
45	DISTRIBUTION	(603)	(368)	(29)	(113)	(39)	(18)	(35)	(602)	(1)	0
46	DEMAND	(434)	(257)	(13)	(101)	(38)	(18)	(6)	(433)	(1)	0
47	CUSTOMER	(169)	(111)	(16)	(12)	(1)	0	(29)	(169)	0	0
48	CUSTOMER ACCOUNTS	(366)	(318)	(25)	(15)	0	0	(8)	(366)	0	0
49	CUSTOMER ASSISTANCE	(397)	(263)	(60)	(58)	(11)	(5)	0	(397)	0	0
50	CUSTOMER	(397)	(263)	(60)	(58)	(11)	(5)	0	(397)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(2,950)	(1,752)	(154)	(508)	(239)	(114)	(50)	(2,817)	(52)	(81)
53	DEMAND	(1,915)	(1,010)	(50)	(399)	(211)	(100)	(12)	(1,782)	(52)	(81)
54	CUSTOMER	(932)	(692)	(101)	(85)	(12)	(5)	(37)	(932)	0	0
55	ENERGY	(103)	(50)	(3)	(24)	(16)	(9)	(1)	(103)	0	0
	UNAMORT. PLANT ACQ. ADJ.										
56	PRODUCTION	2,349	0	0	0	0	0	0	0	0	2,349
	RETAIL JURISDICTION										
57	DEMAND		0	0	0	0	0	0	0		
58	ENERGY		0	0	0	0	0	0	0		
59	TRANSMISSION	65	0	0	0	0	0	0	0	0	65
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	2,414	0	0	0	0	0	0	0	0	2,414
64	DEMAND	2,414	0	0	0	0	0	0	0	0	2,414
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	0	0	0	0	0	0	0	0	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	101,718	50,382	2,527	19,754	11,070	5,361	1,234	90,328	2,772	8,618
69	DEMAND	95,547	47,366	2,326	18,669	10,390	4,965	441	84,157	2,772	8,618
70	CUSTOMER	1,801	915	92	67	(2)	(5)	734	1,801	0	0
71	ENERGY	4,370	2,101	109	1,018	682	401	59	4,370	0	0

18

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS. UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$2,249.
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 3.00 - ANALYSIS OF REVENUES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	464,147	265,037	19,761	90,940	44,157	18,496	12,837	451,228	12,919	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,676	1,609	50	17	0	0	0	1,676	0	0
5	AFTER HOURS FEE	85	84	1	0	0	0	0	85	0	0
6	INACCURATE METER FEE	31	28	2	1	0	0	0	31	0	0
7	RECONNECTION FEE	2,832	2,719	85	28	0	0	0	2,832	0	0
8	FRANCHISE FEES	39,238	23,505	1,670	7,687	3,732	1,560	1,084	39,238	0	0
9	INSTALL. & REM.-TEMP SERV	90	0	90	0	0	0	0	90	0	0
10	CONNECTION FEES	133	106	24	3	0	0	0	133	0	0
11	COLLECTION CHARGES	192	135	27	30	0	0	0	192	0	0
12	INVESTIGATIVE CHARGES	46	44	2	0	0	0	0	46	0	0
13	RETURN CHECK CHARGE	356	334	11	11	0	0	0	356	0	0
14	TOTAL ACCOUNT 451	44,679	28,564	1,962	7,777	3,732	1,560	1,084	44,679	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	1,831	1,153	60	447	138	4	29	1,831	0	0
16	METER TREATER RENTAL	286	276	8	2	0	0	0	286	0	0
17	POLE ATTACHMENT RENTAL	2,523	1,495	77	582	223	109	37	2,523	0	0
18	MICROWAVE TRANSPORT	715	436	38	127	60	28	13	702	13	0
19	RENT FROM PLANT DANIEL	20	11	1	4	2	1	0	19	1	0
20	MISCELLANEOUS RENTS	452	276	24	80	38	18	8	444	8	0
21	TOTAL ACCOUNT 454	5,827	3,647	208	1,242	461	160	87	5,805	22	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	456-OTHER ELECTRIC REVENUES	6,890	3,717	182	1,468	853	408	29	6,657	233	0
24	456-GULF POWER ENERGY SERVICES REVENUES	8,938	0	0	0	8,938	0	0	8,938	0	0
25	456 - FPU SERVICE PAYMENTS	3,820	0	0	0	0	0	0	0	3,820	0
26	456 - BLOUNTSTOWN SERVICE PAYMENTS	301	0	0	0	0	0	0	0	301	0
27	TOTAL ACCOUNT 456	19,949	3,717	182	1,468	9,791	408	29	15,595	4,354	0
28	REV. NONASSOC. CO.-DEMAND	52,341	0	0	0	0	0	0	0	0	52,341
29	REV. NONASSOC. CO.-ENERGY	10,683	1,568	83	760	509	300	45	3,265	107	7,311
30	TOTAL REV. NONASSOC. CO.	63,024	1,568	83	760	509	300	45	3,265	107	59,652
31	TOTAL OTHER OPER. REVENUE	133,479	37,496	2,435	11,247	14,493	2,428	1,245	69,344	4,483	59,652

83

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 3.00 - ANALYSIS OF REVENUES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(39,238)	(23,505)	(1,670)	(7,687)	(3,732)	(1,560)	(1,084)	(39,238)	(0)	0
33	AMI REVENUE ADJUSTMENT	575	398	26	151	0	0	0	575	0	0
34	NET ADJUSTMENT TO REVENUES	(38,663)	(23,107)	(1,644)	(7,536)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
35	TOTAL ADJUSTED REVENUES	558,963	279,426	20,552	94,651	54,918	19,364	12,998	481,909	17,402	59,652

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF REVENUES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	
33	(A)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION O & M EXPENSES											

STEAM POWER GENERATION											

OPERATIONS											
1	500-SUPERVISION	10,997	5,790	283	2,285	1,328	636	45	10,367	362	268
2	501-ENERGY RELATED	448,059	191,366	10,118	92,717	62,127	36,462	5,434	398,224	13,091	36,744
3	501-FUEL REMOVAL	(440,918)	(188,147)	(9,948)	(91,157)	(61,082)	(35,848)	(5,343)	(391,525)	(12,871)	(36,522)
4	501-NET	7,141	3,219	170	1,560	1,045	614	91	6,699	220	222
502-STEAM											
5	DEMAND RELATED	1,190	534	26	211	122	59	4	956	33	201
6	ENERGY RELATED	5,339	1,889	100	916	613	360	54	3,932	129	1,278
7	TOTAL ACCOUNT 502	6,529	2,424	126	1,127	735	419	58	4,889	162	1,478
505-ELECTRIC EXPENSES											
8	DEMAND RELATED	3,724	1,955	95	771	448	215	15	3,499	123	102
9	ENERGY RELATED	1,006	465	24	224	150	88	13	964	31	11
10	TOTAL ACCOUNT 505	4,730	2,420	119	995	598	303	28	4,463	154	113
506-MISCELLANEOUS											
11	DEMAND RELATED	16,137	8,098	395	3,196	1,857	889	62	14,497	507	1,133
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	16,137	8,098	395	3,196	1,857	889	62	14,497	507	1,133
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	509-ALLOWANCES	0	0	0	0	0	0	0	0	0	0
16	TOTAL STEAM OPERATIONS	45,534	21,951	1,093	9,163	5,563	2,861	284	40,915	1,405	3,214
MAINTENANCE											
17	510-SUPERVISION	9,369	4,751	232	1,875	1,089	521	37	8,505	298	566
18	511-STRUCTURES	5,117	2,544	124	1,004	583	279	20	4,554	159	404
512-BOILER PLANT											
19	DEMAND RELATED	4,501	2,133	104	842	489	234	16	3,818	134	549
20	ENERGY RELATED	26,748	10,449	553	5,063	3,393	1,991	297	21,746	715	4,287
21	TOTAL ACCOUNT 512	31,249	12,582	657	5,905	3,882	2,225	313	25,564	849	4,836
513-ELECTRIC PLANT											
22	DEMAND RELATED	1,844	950	46	374	217	104	7	1,698	59	87
23	ENERGY RELATED	13,249	5,772	305	2,796	1,874	1,100	164	12,011	394	844
24	TOTAL ACCOUNT 513	15,093	6,722	351	3,170	2,091	1,204	171	13,709	453	931

88

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
25	514-MISCELLANEOUS DEMAND RELATED	2,341	1,165	57	461	268	128	9	2,088	74	179
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	2,341	1,165	57	461	268	128	9	2,088	74	179
28	TOTAL MAINTENANCE	63,169	27,765	1,421	12,415	7,913	4,357	550	54,421	1,833	6,915
29	TOTAL STEAM POWER GENERATION	108,703	49,716	2,514	21,578	13,476	7,218	834	95,336	3,238	10,129
OTHER POWER GENERATION											

OPERATION											
30	546-SUPERVISION	412	222	11	88	51	25	2	399	13	0
31	547-ENERGY RELATED	593	275	15	134	90	52	8	574	19	0
32	547-FUEL	160,161	74,515	3,940	36,103	24,192	14,198	2,116	155,064	5,097	0
33	547-FUEL REMOVAL	(160,161)	(74,515)	(3,940)	(36,103)	(24,192)	(14,198)	(2,116)	(155,064)	(5,097)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
548-GENERATION EXPENSES											
35	DEMAND	696	376	18	148	86	42	3	673	23	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	696	376	18	148	86	42	3	673	23	0
549-MISCELLANEOUS PLANT											
38	DEMAND	793	428	21	169	98	47	3	766	27	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	793	428	21	169	98	47	3	766	27	0
41	TOTAL OPERATION	2,494	1,301	65	539	325	166	16	2,412	82	0
MAINTENANCE											
42	551-SUPERVISION	774	418	20	165	96	46	3	748	26	0
552-STRUCTURES											
43	DEMAND	3	2	0	1	0	0	0	3	0	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	3	2	0	1	0	0	0	3	0	0

28

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
553-ELECTRIC PLANT											
46	DEMAND	524	282	14	112	65	31	2	506	18	0
47	ENERGY	3,597	1,674	88	811	543	318	48	3,482	115	0
48	TOTAL ACCOUNT 553	4,121	1,956	102	923	608	349	50	3,988	133	0
554-MISCELLANEOUS PLANT											
49	DEMAND	409	220	11	87	51	25	2	396	13	0
50	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	409	220	11	87	51	25	2	396	13	0
52	TOTAL MAINTENANCE	5,307	2,596	133	1,176	755	420	55	5,135	172	0
53	TOTAL OTHER GEN. EXPENSE	7,801	3,897	198	1,715	1,080	586	71	7,547	254	0
54	TOTAL GENERATION EXPENSES	116,504	53,613	2,712	23,293	14,556	7,804	905	102,883	3,492	10,129
55	DEMAND	58,831	29,869	1,457	11,789	6,848	3,281	230	53,474	1,869	3,488
56	ENERGY	57,673	23,744	1,255	11,504	7,708	4,523	675	49,409	1,623	6,641
OTHER PRODUCTION EXPENSE											

555-PURCHASED POWER											
57	DEMAND	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
58	ENERGY	0	0	0	0	0	0	0	0	0	0
59	FUEL REMOVAL	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
60	NET ENERGY	(77,246)	(32,127)	(1,699)	(15,566)	(10,430)	(6,121)	(912)	(66,855)	(2,198)	(8,193)
61	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
556-SYSTEM CONTROL											
63	DEMAND	2,019	1,091	53	430	250	119	8	1,951	68	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	2,019	1,091	53	430	250	119	8	1,951	68	0
557-OTHER EXPENSES											
66	DEMAND	2,494	1,345	66	531	309	148	10	2,409	85	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,494	1,345	66	531	309	148	10	2,409	85	0
TOTAL OTHER PROD. EXPENSE											
69	DEMAND	4,513	2,436	119	961	559	267	18	4,360	153	0
70	ENERGY	4,513	2,436	119	961	559	267	18	4,360	153	0
71	TOTAL ACCOUNT 557	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	121,017	56,049	2,831	24,254	15,115	8,071	923	107,243	3,645	10,129
73	DEMAND	63,344	32,305	1,576	12,750	7,407	3,548	248	57,834	2,022	3,488
74	ENERGY	57,673	23,744	1,255	11,504	7,708	4,523	675	49,409	1,623	6,641

BB

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
TRANSMISSION O & M EXPENSE											

OPERATION											
75	561-LOAD DISPATCHING	3,545	1,913	93	755	439	211	15	3,426	119	0
76	562-STATION	238	130	6	51	29	14	1	231	7	0
77	563-OVERHEAD LINES	297	158	8	63	36	18	1	284	10	3
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0	0	0	0	0
80	SUBTOTAL	4,080	2,201	107	869	504	243	17	3,941	136	3
81	560-SUPERVISION	1,170	631	31	249	145	70	5	1,131	39	0
82	566-MISCELLANEOUS	814	440	21	174	101	48	3	787	27	0
83	567-RENTS	164	88	4	35	20	10	1	158	6	0
84	TOTAL OPERATIONS	6,228	3,360	163	1,327	770	371	26	6,017	208	3
MAINTENANCE											
85	569-STRUCTURES	706	381	19	150	87	43	3	683	23	0
86	570-STATION EQUIPMENT	900	491	24	195	108	52	4	874	26	0
87	571-OVERHEAD LINES	2,575	1,390	68	548	319	152	11	2,488	87	0
88	SUBTOTAL	4,181	2,262	111	893	514	247	18	4,045	136	0
89	568-SUPERVISION	1,058	571	28	226	130	63	5	1,023	35	0
90	573-MISCELLANEOUS	145	78	4	31	18	9	1	141	4	0
91	TOTAL MAINTENANCE	5,384	2,911	143	1,150	662	319	24	5,209	175	0
92	TOTAL TRANSMISSION EXPENSE	11,612	6,271	306	2,477	1,432	690	50	11,226	383	3
DISTRIBUTION O & M EXPENSE											

OPERATIONS											
93	581-LOAD DISPATCHING	819	484	24	191	78	38	4	819	0	0
94	582-STATION	455	245	12	97	51	37	2	444	11	0

68

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	2,690	1,645	85	639	220	60	41	2,690	0	0
96	CUSTOMER	0	0	0	0	0	0	0	0	0	0
97	TOTAL ACCOUNT 583	2,690	1,645	85	639	220	60	41	2,690	0	0
	584-UNDERGROUND LINES										
98	DEMAND	870	532	28	207	71	19	13	870	0	0
99	CUSTOMER	0	0	0	0	0	0	0	0	0	0
100	TOTAL ACCOUNT 584	870	532	28	207	71	19	13	870	0	0
101	585-STREET LIGHTING	595	0	0	0	0	0	595	595	0	0
102	586-METER	2,516	1,741	371	353	28	2	21	2,516	0	0
103	586-OTHER MISC. REVS.	1,191	1,138	41	12	0	0	0	1,191	0	0
104	TOTAL ACCOUNT 586	3,707	2,879	412	365	28	2	21	3,707	0	0
105	587-CUSTOMER INSTAL.	704	627	48	29	0	0	0	704	0	0
106	587-OTHER MISC. REVS.	29	28	1	0	0	0	0	29	0	0
107	TOTAL ACCOUNT 587	733	655	49	29	0	0	0	733	0	0
108	SUBTOTAL	9,869	6,440	610	1,528	448	156	676	9,858	11	0
109	DEMAND	4,834	2,906	149	1,134	420	154	60	4,823	11	0
110	CUSTOMER	5,035	3,534	461	394	28	2	616	5,035	0	0
	580-SUPERVISION										
111	DEMAND	3,020	1,817	93	708	262	96	37	3,013	7	0
112	CUSTOMER	3,145	2,208	288	246	17	1	385	3,145	0	0
113	TOTAL ACCOUNT 580	6,165	4,025	381	954	279	97	422	6,158	7	0
	588-MISCELLANEOUS										
114	DEMAND	2,350	1,414	72	551	204	75	29	2,345	5	0
115	CUSTOMER	2,448	1,718	224	192	14	1	299	2,448	0	0
116	TOTAL ACCOUNT 588	4,798	3,132	296	743	218	76	328	4,793	5	0
	589-RENTS										
117	DEMAND	11	7	0	3	1	0	0	11	0	0
118	CUSTOMER	11	8	1	1	0	0	1	11	0	0
119	TOTAL ACCOUNT 589	22	15	1	4	1	0	1	22	0	0
120	TOTAL OPERATION	20,854	13,612	1,288	3,229	946	329	1,427	20,831	23	0
	MAINTENANCE										
121	591-STRUCTURES	138	74	4	29	16	11	1	135	3	0
122	592-STATION EQUIPMENT	1,083	585	29	231	120	88	5	1,058	25	0

06

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	74	0	74	0	0	0	0	74	0	0
	593-OVERHEAD LINES										
124	DEMAND	12,098	7,166	370	2,792	1,067	524	179	12,098	0	0
125	CUSTOMER	0	0	0	0	0	0	0	0	0	0
126	SUBTOTAL OVERHEAD LINES	12,098	7,166	370	2,792	1,067	524	179	12,098	0	0
127	TOTAL ACCOUNT 593	12,172	7,166	444	2,792	1,067	524	179	12,172	0	0
	594-UNDERGROUND LINES										
128	DEMAND	1,790	1,066	55	415	156	71	27	1,790	0	0
129	CUSTOMER	0	0	0	0	0	0	0	0	0	0
130	TOTAL ACCOUNT 594	1,790	1,066	55	415	156	71	27	1,790	0	0
	595-LINE TRANSFORMERS										
131	DEMAND	793	495	25	191	62	8	12	793	0	0
132	CUSTOMER	0	0	0	0	0	0	0	0	0	0
133	TOTAL ACCOUNT 595	793	495	25	191	62	8	12	793	0	0
134	596-STREET LIGHTING	598	0	0	0	0	0	598	598	0	0
135	597-METERS	134	92	20	19	2	0	1	134	0	0
136	SUBTOTAL	16,708	9,478	577	3,677	1,423	702	823	16,680	28	0
137	DEMAND	15,902	9,386	483	3,658	1,421	702	224	15,874	28	0
138	CUSTOMER	806	92	94	19	2	0	599	806	0	0
	590-SUPERVISION										
139	DEMAND	3,398	2,005	103	782	304	150	48	3,392	6	0
140	CUSTOMER	172	20	20	4	0	0	128	172	0	0
141	TOTAL ACCOUNT 590	3,570	2,025	123	786	304	150	176	3,564	6	0
	598-MISCELLANEOUS										
142	DEMAND	442	261	13	102	39	20	6	441	1	0
143	CUSTOMER	22	2	3	1	0	0	16	22	0	0
144	TOTAL ACCOUNT 598	464	263	16	103	39	20	22	463	1	0
145	TOTAL MAINTENANCE	20,742	11,766	716	4,566	1,766	872	1,021	20,707	35	0
146	TOTAL DISTRIBUTION EXPENSE	41,596	25,378	2,004	7,795	2,712	1,201	2,448	41,538	58	0
147	TOTAL DEMAND	29,957	17,796	913	6,938	2,651	1,197	404	29,899	58	0
148	TOTAL CUSTOMER	11,639	7,582	1,091	857	61	4	2,044	11,639	0	0
149	CUSTOMER ACCOUNTS EXPENSE	20,139	17,449	1,388	838	17	12	431	20,135	4	0

16

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	RETAIL SERVICE (10)	WHOLESALE (11)	POWER SALES (12)
CUSTOMER ASSISTANCE EXPENSE											
150	907/911-SUPERVISION	3,351	2,930	267	151	3	0	0	3,351	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	4,863	4,863	0	0	0	0	0	4,863	0	0
152	COMMERCIAL	2,387	0	1,522	852	13	0	0	2,387	0	0
153	TOTAL INDUSTRIAL	9,836	0	198	895	8,604	139	0	9,836	0	0
154	INDUSTRIAL - GULF POWER ENERGY SERVICES	8,282	0	0	0	8,282	0	0	8,282	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SVS	1,554	0	198	895	322	139	0	1,554	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	17,086	4,863	1,720	1,747	8,617	139	0	17,086	0	0
158	909/913-ADVERTISING	1,132	1,024	18	60	21	9	0	1,132	0	0
159	910-MISCELLANEOUS	77	68	6	3	0	0	0	77	0	0
160	ENERGY CONSERVATION	18,071	15,601	1,470	926	55	19	0	18,071	0	0
161	ECCR ADJUSTMENT	(18,071)	(15,601)	(1,470)	(926)	(55)	(19)	0	(18,071)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	21,646	8,885	2,011	1,961	8,641	148	0	21,646	0	0

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	RETAIL SERVICE (10)	WHOLESALE (11)	POWER SALES (12)
ADMIN. & GENERAL EXPENSE											

	924-PROPERTY INSURANCE										
164	PRODUCTION	4,033	2,032	100	815	479	235	19	3,680	136	217
	RETAIL JURISDICTION										
165	DEMAND		1,896	93	749	435	209	15	3,397		
166	ENERGY		136	7	66	44	26	4	283		
167	TRANSMISSION	1,666	904	44	357	204	97	7	1,613	53	0
168	DISTRIBUTION	5,437	3,196	209	1,050	393	182	383	5,413	24	0
169	DEMAND	4,294	2,529	129	987	389	182	54	4,270	24	0
170	CUSTOMER	1,143	667	80	63	4	0	329	1,143	0	0
171	CUSTOMER ACCOUNTS	34	30	2	1	0	0	1	34	0	0
172	CUSTOMER ASSISTANCE	37	16	3	3	15	0	0	37	0	0
173	CUSTOMER	37	16	3	3	15	0	0	37	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	11,207	6,178	358	2,226	1,091	514	410	10,777	213	217
176	DEMAND	9,710	5,329	266	2,093	1,028	488	76	9,280	213	217
177	CUSTOMER	1,214	713	85	67	19	0	330	1,214	0	0
178	ENERGY	283	136	7	66	44	26	4	283	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	2,014	1,015	76	349	169	71	49	1,729	285	0
180	UNCOLLECTIBLE EXP.	4,143	2,434	181	835	405	170	118	4,143	0	0
181	TOTAL REG. COMM. & UNCOLL.	6,157	3,449	257	1,184	574	241	167	5,872	285	0
182	OTHER INDUSTRY DUES	656	312	17	152	104	62	9	656	0	0

93

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	2	2	0	0	0	0	0	2	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	656	0	0	0	656	0	0	656	0	0
185	MISCELLANEOUS A & G	66,166	39,170	3,432	11,352	5,345	2,552	1,129	62,980	1,155	2,031
186	DEMAND	43,029	22,610	1,119	8,897	4,721	2,238	260	39,845	1,153	2,031
187	CUSTOMER	20,840	15,453	2,255	1,921	266	106	837	20,838	2	0
188	ENERGY	2,297	1,107	58	534	358	208	32	2,297	0	0
189	TOTAL MISCELLANEOUS A & G	66,824	39,172	3,432	11,352	6,001	2,552	1,129	63,638	1,155	2,031
190	DEMAND	43,029	22,610	1,119	8,897	4,721	2,238	260	39,845	1,153	2,031
191	CUSTOMER	21,498	15,455	2,255	1,921	922	106	837	21,496	2	0
192	ENERGY	2,297	1,107	58	534	358	208	32	2,297	0	0
193	TOTAL ADMIN. & GENERAL	84,844	49,111	4,064	14,914	7,770	3,369	1,715	80,943	1,653	2,248
194	TOTAL OPER. & MAINTENANCE	300,854	163,143	12,604	52,239	35,687	13,491	5,567	282,731	5,743	12,380
195	DEMAND	157,652	84,311	4,180	33,155	17,239	8,161	1,038	148,084	3,829	5,739
196	ENERGY	60,909	25,299	1,337	12,256	8,214	4,819	720	52,645	1,623	6,641
197	CUSTOMER	76,136	50,084	6,830	5,644	9,660	270	3,642	76,130	6	0
198	REVENUE	6,157	3,449	257	1,184	574	241	167	5,872	285	0

16

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Assigned to customer class. Allocated within class per Average Number of Customers by rate.
151	(AG)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
152	(AG)	
153	(AG)	
154	(AH)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AG)	
158	(AG)	
159	(AG)	
160	(AG)	
161	(AG)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AJ)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales and AMI Revenue Adjustment.
180	(AN)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment.
182	(AO)	Allocated per Retail MWH Sales.
183	(T)	
184	(AP)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT,
185	(AQ)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AQ)	
187	(AQ)	
188	(AQ)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	46,903	21,024	1,032	8,423	4,955	2,421	191	38,046	1,330	7,527
RETAIL JURISDICTION											
2	DEMAND		19,616	958	7,742	4,498	2,153	151	35,119		
3	ENERGY		1,407	74	681	457	268	40	2,927		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	216	117	6	46	27	11	1	208	8	0
5	352-STRUCTURES	288	156	8	62	35	17	1	279	9	0
6	353-STATION EQUIPMENT	3,318	1,785	87	704	390	186	14	3,166	92	60
7	354-TOWERS & FIXTURES	1,289	695	34	275	160	77	5	1,246	43	0
8	355-POLES & FIXTURES	2,550	1,375	67	543	316	152	11	2,464	86	0
9	356-OVERHEAD COND.	2,098	1,131	55	447	260	125	9	2,027	71	0
10	358-UNDERGROUND COND.	444	238	12	95	55	27	2	429	15	0
11	359-ROADS AND TRAILS	2	2	0	0	0	0	0	2	0	0
12	TOTAL TRANSMISSION	10,205	5,499	269	2,172	1,243	595	43	9,821	324	60
DISTRIBUTION											
13	360-SUBSTATION LAND	8	5	0	2	1	0	0	8	0	0
14	361-STRUCTURES	688	370	18	146	81	53	3	671	17	0
15	362-STATION EQUIPMENT	6,161	3,333	163	1,316	682	501	26	6,021	140	0
364-POLES & FIXTURES											
16	COMMON	4,720	2,797	144	1,089	416	204	70	4,720	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	4,720	2,797	144	1,089	416	204	70	4,720	0	0

66

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	365-OVERHEAD COND.										
19	DEMAND	4,594	2,721	141	1,060	405	199	68	4,594	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	4,594	2,721	141	1,060	405	199	68	4,594	0	0
	366-UNDG. CONDUIT										
22	COMMON	46	28	1	11	4	1	1	46	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	46	28	1	11	4	1	1	46	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	4,457	2,655	137	1,034	388	177	66	4,457	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	4,457	2,655	137	1,034	388	177	66	4,457	0	0
	368-LINE TRANSFORMERS										
28	COMMON	8,292	5,158	266	2,002	646	91	129	8,292	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	8,292	5,158	266	2,002	646	91	129	8,292	0	0
31	369-SERVICES	3,505	3,120	240	143	2	0	0	3,505	0	0
32	370-METERS	4,624	3,199	683	648	52	4	38	4,624	0	0
33	373-STREET LIGHTING	2,213	0	0	0	0	0	2,213	2,213	0	0
34	TOTAL DISTRIBUTION	39,308	23,386	1,793	7,451	2,677	1,230	2,614	39,151	157	0
35	DEMAND	28,966	17,067	870	6,660	2,623	1,226	363	28,809	157	0
36	CUSTOMER	10,342	6,319	923	791	54	4	2,251	10,342	0	0
37	GENERAL PLANT	8,328	5,077	445	1,471	693	330	146	8,162	150	17
38	DEMAND	5,329	2,930	145	1,153	613	289	33	5,163	150	17
39	CUSTOMER	2,701	2,004	292	249	34	14	109	2,702	0	0
40	ENERGY	298	143	8	69	46	27	4	297	0	0
41	TOTAL DEPR. EXPENSE	104,745	54,986	3,539	19,517	9,568	4,576	2,994	95,180	1,961	7,604
42	DEMAND	88,477	45,113	2,242	17,727	8,977	4,263	590	78,912	1,961	7,604
43	CUSTOMER	13,044	8,323	1,215	1,040	88	18	2,360	13,044	0	0
44	ENERGY	3,224	1,550	82	750	503	295	44	3,224	0	0

001

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION RETAIL JURISDICTION	16,040	7,779	382	3,116	1,833	896	71	14,077	493	1,470
2	DEMAND		7,259	354	2,864	1,664	797	56	12,994		
3	ENERGY		520	28	252	169	99	15	1,083		
4	TRANSMISSION	2,015	1,086	53	429	245	117	8	1,938	64	12
5	DISTRIBUTION	5,678	3,338	218	1,097	410	190	400	5,653	25	0
6	DEMAND	4,484	2,643	135	1,031	406	190	56	4,461	25	0
7	CUSTOMER	1,192	695	83	66	4	0	344	1,192	0	0
8	CUSTOMER ACCOUNTS	102	88	7	4	0	0	2	101	0	0
9	CUSTOMER ASSISTANCE	111	45	10	10	44	1	0	110	0	0
10	CUSTOMER	110	45	10	10	44	1	0	110	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	23,943	12,336	670	4,656	2,532	1,204	481	21,879	582	1,482
13	DEMAND	21,457	10,988	542	4,324	2,315	1,104	120	19,393	582	1,482
14	CUSTOMER	1,403	828	100	80	48	1	346	1,403	0	0
15	ENERGY	1,083	520	28	252	169	99	15	1,083	0	0
PAYROLL TAXES											
16	PRODUCTION RETAIL JURISDICTION	3,114	1,564	77	627	369	180	14	2,831	99	184
17	DEMAND		1,460	71	576	335	160	11	2,613		
18	ENERGY		104	6	51	34	20	3	218		
19	TRANSMISSION	271	145	7	58	33	16	1	260	9	1
20	DISTRIBUTION	1,357	829	65	254	89	39	80	1,356	2	0
21	DEMAND	977	581	30	226	86	39	13	975	2	0
22	CUSTOMER	381	248	35	28	3	0	67	381	0	0
23	CUSTOMER ACCOUNTS	825	715	57	34	1	0	18	825	0	0
24	CUSTOMER ASSISTANCE	1,199	860	159	145	24	9	0	1,197	0	0
25	CUSTOMER	895	594	135	131	24	9	0	893	0	0
26	ENERGY	304	266	24	14	0	0	0	304	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	6,764	4,113	365	1,118	516	244	113	6,469	110	185
28	DEMAND	4,143	2,186	108	860	454	215	25	3,848	110	185
29	CUSTOMER	2,099	1,557	227	193	28	9	85	2,099	0	0
30	ENERGY	522	370	30	65	34	20	3	522	0	0
31	ECCR PAYROLL ADJUSTMENT	(306)	(267)	(24)	(15)	0	0	0	(306)	0	0
32	NET ELEC. PAYROLL TAXES	6,458	3,846	341	1,103	516	244	113	6,163	110	185
33	DEMAND	4,143	2,186	108	860	454	215	25	3,848	110	185
34	CUSTOMER	2,099	1,557	227	193	28	9	85	2,099	0	0
35	ENERGY	216	103	6	50	34	20	3	216	0	0

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	383	225	17	77	37	16	11	383	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	383	225	17	77	37	16	11	383	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	247	132	7	53	31	15	1	239	8	0
42	FRANCHISE FEE	0	0	0	0	0	0	0	0	0	0
43	MISCELLANEOUS TAXES	101	62	5	18	8	4	2	99	2	0
44	DEMAND	65	37	2	14	7	3	0	63	2	0
45	CUSTOMER	32	23	3	3	0	1	2	32	0	0
46	ENERGY	4	2	0	1	1	0	0	4	0	0
47	TOTAL OTHER TAXES	348	194	12	71	39	19	3	338	10	0
48	FRANCHISE FEE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
49	TOTAL TAXES OTHER THAN INC.	31,132	16,601	1,040	5,907	3,124	1,483	608	28,763	702	1,667
50	DEMAND	25,912	13,343	659	5,251	2,807	1,337	146	23,543	702	1,667
51	CUSTOMER	3,534	2,408	330	276	76	11	433	3,534	0	0
52	ENERGY	1,303	625	34	303	204	119	18	1,303	0	0
53	REVENUE RELATED	383	225	17	77	37	16	11	383	0	0

103

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
25	(H)	
26	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
31	(I)	
36	(J)	Allocated per Retail Revenue from Sales and AMI Revenue Adjustment.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2012
12/13 DEMAND ALLOCATION

SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	12,911,260	6,007,017	317,604	2,910,398	1,950,187	1,144,530	170,580	12,500,316	410,944	0
2	%	1.0000000	0.4652541	0.0245990	0.2254155	0.1510455	0.0886459	0.0132117	0.9681716	0.0318284	0.0000000
3	MWH SALES	12,173,165	5,611,580	296,697	2,719,213	1,866,508	1,114,916	159,351	11,768,265	404,900	0
4	%	1.0000000	0.4609795	0.0243731	0.2233777	0.1533296	0.0915880	0.0130904	0.9667383	0.0332617	0.0000000
CP DEMAND											

5	LEVELS 1 & 2	2,292,500	1,237,263	60,419	488,296	283,714	135,830	9,519	2,215,041	77,459	0
6	%	1.0000000	0.5397003	0.0263551	0.2129972	0.1237576	0.0592497	0.0041522	0.9662120	0.0337880	0.0000000
7	LEVEL 3	2,054,711	1,215,086	59,336	479,543	195,033	96,365	9,348	2,054,711	0	0
8	%	1.0000000	0.5913659	0.0288780	0.2333871	0.0949198	0.0468995	0.0045495	1.0000000	0.0000000	0.0000000
NCP DEMAND											

9	LEVEL 4	2,653,721	1,544,148	79,745	602,400	243,729	145,110	38,589	2,653,721	0	0
10	%	1.0000000	0.5818803	0.0300503	0.2270019	0.0918442	0.0546817	0.0145415	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,360,537	1,487,406	76,807	576,587	177,429	5,137	37,171	2,360,537	0	0
12	%	1.0000000	0.6301134	0.0325379	0.2442609	0.0751648	0.0021762	0.0157468	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											

13	LEVEL 4 and BELOW	436,534	379,435	29,154	17,381	306	19	10,239	436,534	0	0
14	%	1.0000000	0.8691992	0.0667852	0.0398159	0.0007011	0.0000435	0.0234552	1.0000000	0.0000000	0.0000000
15	LEVEL 5	436,465	379,435	29,152	17,357	280	2	10,239	436,465	0	0
16	%	1.0000000	0.8693366	0.0667912	0.0397672	0.0006416	0.0000046	0.0234589	1.0000000	0.0000000	0.0000000
17	TOTAL	436,565	379,435	29,154	17,384	320	31	10,239	436,563	2	0
18	%	1.0000000	0.8691375	0.0667804	0.0398200	0.0007331	0.0000710	0.0234536	0.9999954	0.0000046	0.0000000

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2012
 12/13 DEMAND ALLOCATION
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	38,458	20,534	1,009	8,226	4,839	2,364	186	37,158	1,300	0
20	RETAIL JURISDICTION										
20	12/13 DEMAND RELATED		19,160	936	7,561	4,393	2,103	147	34,300		
21	1/13 ENERGY RELATED		1,374	73	665	446	261	39	2,858		
22	%	1.0000000	0.5339331	0.0262364	0.2138957	0.1258256	0.0614697	0.0048364	0.9661969	0.0338031	0.0000000
23	TRANSMISSION	3,347	1,808	88	714	413	199	14	3,236	111	0
24	%	1.0000000	0.5401852	0.0262922	0.2133254	0.1233941	0.0594562	0.0041829	0.9668360	0.0331640	0.0000000
DISTRIBUTION											
25	DEMAND	12,076	7,173	368	2,797	1,069	482	163	12,052	24	0
26	CUSTOMER	4,692	3,056	440	345	25	2	824	4,692	0	0
27	TOTAL DISTRIBUTION	16,768	10,229	808	3,142	1,094	484	987	16,744	24	0
28	%	1.0000000	0.6100310	0.0481870	0.1873807	0.0652433	0.0288645	0.0588621	0.9985687	0.0014313	0.0000000
29	CUSTOMER ACCOUNTS	10,193	8,830	703	424	9	7	218	10,191	2	0
30	%	1.0000000	0.8662808	0.0689689	0.0415972	0.0008830	0.0006867	0.0213872	0.9998038	0.0001962	0.0000000
CUSTOMER ASSISTANCE											
31	CUSTOMER	11,051	7,347	1,663	1,622	297	122	0	11,051	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	11,051	7,347	1,663	1,622	297	122	0	11,051	0	0
34	%	1.0000000	0.6648267	0.1504841	0.1467740	0.0268754	0.0110397	0.0000000	1.0000000	0.0000000	0.0000000
SUBTOTAL SALARIES & WAGES											
35	DEMAND	51,023	28,141	1,392	11,072	5,875	2,784	324	49,588	1,435	0
36	CUSTOMER	25,936	19,233	2,806	2,391	331	131	1,042	25,934	2	0
37	ENERGY	2,858	1,374	73	665	446	261	39	2,858	0	0
38	SUBTOTAL SALARIES & WAGES	79,817	48,748	4,271	14,128	6,652	3,176	1,405	78,380	1,437	0
39	%	1.0000000	0.6107471	0.0535099	0.1770049	0.0833406	0.0397910	0.0176028	0.9819963	0.0180037	0.0000000
40	ADMINISTRATIVE & GENERAL	14,384	8,785	770	2,546	1,199	572	253	14,125	259	0
41	%	1.0000000	0.6107481	0.0535317	0.1770022	0.0833565	0.0397664	0.0175890	0.9819939	0.0180061	0.0000000
42	TOTAL SALARIES & WAGES	94,201	57,533	5,041	16,674	7,851	3,748	1,658	92,505	1,696	0
43	%	1.0000000	0.6107472	0.0535132	0.1770045	0.0833431	0.0397873	0.0176007	0.9819959	0.0180040	0.0000000

106

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2012
12/13 DEMAND ALLOCATION
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	