

EXHIBIT "C"

Line-by-Line/Field-by-Field JustificationLine(s)/Field(s)Justification

File Name:

FPC2009P-II_with_modified_re_06-28-11.xlsx

Tab: FPC 2009 KWH CHG
 Lines 4-7, Columns C-E
 Lines 9-14, Columns C-F
 Lines 16-20, Columns C-E
 Lines 24-26, Columns C-E
 Lines 32-35, Columns C-E

This information is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Tab: FPC 2009 KW CHG
 Lines 6-9, Columns C-E
 Lines 11-16, Columns C-E
 Lines 18-23, Columns C-E
 Lines 29-32, Columns C-E
 Lines 36-40, Columns C-E
 Lines 48-52, Columns C-F

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Tab: NewAcct 2012 KWH
 Lines 23-24, Columns C-D
 Lines 33-35, Columns C-D

This information is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Tab: NewAcct 2012 KW
 Lines 24-26, C-G
 Lines 33-36, C-I

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DOCUMENT NUMBER-DATE

08020 OCT31 =

FPSC-COMMISSION CLERK

Tab: LEVELS BY BANNER
Lines 9-10, Columns D-F
Lines 14-37, Columns D-F
Lines 39-41, Columns D-F
Lines 45-60, Columns D-F
Lines 62-64, Columns D-F
Lines 68-88, Columns D-F
Lines 93-117, Columns D-F
Lines 120-122, Columns D-F
Line 126, Columns D-F
Lines 134-135, Columns D-F

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Tab: 2011 Voltage Levels
Lines 5-104, Columns B and F

This information is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

Tab: Explanation of Adjustment
Lines 9, 13-14, 19, 22, 37-38, 51, 53, 58,
Column E

This information is entitled to confidential classification pursuant to §366.093(3)(e), Florida Statutes. The basis for this information being designated as confidential is more fully set forth in paragraph 2.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition for Increase in Rates)
by Gulf Power Company)
_____)

Docket No. 110138-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by overnight delivery the 28th day of October, 2011, on the following:

Office of Public Counsel
J. R. Kelly/Joseph A. McGlothlin/Erik Sayler
c/o The Florida Legislature
111 W. Madison Street,
Room 812
Tallahassee, FL 32393-1400
mcglothlin.joseph@leg.state.fl.us
merchant.tricia@leg.state.fl.us
Kelly.jr@leg.state.fl.us
Sayler.erik@leg.state.fl.us

Gunster Law Firm
Charles A. Guyton
215 S. Monroe St.,
Suite 618
Tallahassee, FL 32301
cguyton@gunster.com

Florida Industrial Power
Users Group
Vicki G. Kaufman/
Jon C. Moyle, Jr.
c/o Keefe Law Firm
118 North Gadsden Street
Tallahassee, FL 32301
vkaufman@kagmlaw.com

Richard Melson
705 Piedmont Drive
Tallahassee, FL 32312
rick@rmelsonlaw.com

Gardner Law Firm
Robert Scheffel Wright
John T. La Via,
1300 Thomaswood Drive
Tallahassee, FL 32308
schef@gbwlegal.com

Caroline Klancke
Keino Young
Martha Barrera
Office of the General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
mbarrera@psc.state.fl.us
cklancke@psc.state.fl.us
kyoung@psc.state.fl.us

Federal Executive Agencies
c/o Major Christopher C.
Thompson
Ms. Karen White
AFLOA/JACL-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base,
Florida 32403
chris.thompson.2@tyndall.af.mil
karen.white@tyndall.af.mil

Florida Retail Federation
227 South Adams Street
Tallahassee, FL 32301



JEFFREY A. STONE
Florida Bar No. 325953
RUSSELL A. BADDERS
Florida Bar No. 007455
STEVEN R. GRIFFIN
Florida Bar No. 0627569
BEGGS & LANE
P. O. Box 12950
Pensacola FL 32591-2950
(850) 432-2451
Attorneys for Gulf Power Company