

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 110138-EI**

**2013 STEP INCREASE  
COMPLIANCE COST OF SERVICE STUDY**

**FEBRUARY 29, 2012**



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FPSC-COMMISSION CLERK

GULF POWER COMPANY  
12 MONTHS ENDING DECEMBER 31, 2012  
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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	3,066,348	1,558,054	94,280	516,346	261,671	127,282	84,173	2,641,806	57,537	367,005
2	ACCUMULATED DEPRECIATION	1,325,215	690,516	39,592	234,749	122,184	59,565	34,608	1,181,214	27,740	116,261
3	NET PLANT	1,741,133	867,538	54,688	281,597	139,487	67,717	49,565	1,460,592	29,797	250,744
4	MATERIALS AND SUPPLIES	133,479	60,431	3,146	27,471	17,268	8,806	1,898	120,020	3,794	9,665
5	OTHER WORKING CAPITAL	31,594	19,119	1,477	5,853	3,308	1,430	595	31,782	697	(885)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	66,371	33,486	1,806	12,195	6,641	3,219	1,119	58,466	1,620	6,285
8	PLANT HELD FOR FUTURE USE	5,496	2,950	148	1,168	684	334	29	5,313	183	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)	(1,773)	(162)	(491)	(231)	(109)	(51)	(2,817)	(52)	(81)
11	TOTAL ELECTRIC INVESTMENT	1,977,537	981,751	61,103	327,793	167,157	82,397	53,155	1,673,356	36,039	268,142
REVENUES											
12	REVENUE FROM SALES	464,147	265,037	18,317	92,384	44,157	18,496	12,837	451,228	12,919	0
13	OTHER OPERATING REVENUES	70,455	36,394	2,293	10,287	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)	(23,108)	(1,521)	(7,658)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
16	TOTAL ADJUSTED REVENUE	558,963	279,891	19,172	95,773	54,769	19,291	13,013	481,909	17,402	59,652
EXPENSE											
17	OPERATIONS & MAINTENANCE	288,342	158,259	12,621	48,043	33,622	12,532	5,361	270,438	5,524	12,380
18	DEPRECIATION	104,856	56,524	3,679	18,392	9,164	4,454	3,045	95,258	1,994	7,804
19	AMORT. OF INV. TAX CREDIT	(1,304)	(566)	(37)	(184)	(92)	(45)	(30)	(954)	(20)	(330)
20	OTHER AMORTIZATION	0	0	0	0	0	0	0	0	0	0
21	REAL & PERSONAL PROP. TAX	23,935	12,572	703	4,474	2,458	1,176	488	21,871	582	1,482
22	PAYROLL TAX	6,450	3,886	360	1,063	495	236	115	6,155	110	185
23	REVENUE TAX	383	225	16	78	37	16	11	383	0	0
24	OTHER TAXES	347	194	13	70	39	18	3	337	10	0
25	ADJUSTMENT TO OTHER TAXES	0	0	0	0	0	0	0	0	0	0
26	EXPENSES EXCL. INC. TAX	423,009	231,094	17,355	71,936	45,723	18,387	8,993	393,488	8,200	21,321
27	OPERATING INCOME	135,954	48,797	1,817	23,837	9,046	904	4,020	88,421	9,202	38,331
28	STATE & FEDERAL INCOME TAX	22,175	2,976	(285)	3,905	792	(981)	693	7,100	2,969	12,106
29	STATE & FEDERAL INCOME TAX - STAFF ADJ.	4,690	2,744	(478)	2,873	266	(1,241)	526	4,690	0	0
30	INTEREST SYNCHRONIZATION	9,002	5,217	325	1,742	888	438	282	8,892	110	0
31	TOTAL INCOME TAXES	35,867	10,937	(438)	8,520	1,946	(1,784)	1,501	20,682	3,079	12,106
32	NET OPERATING INCOME	100,087	37,859	2,255	15,317	7,100	2,688	2,519	67,738	6,123	26,225
33	RATE OF RETURN	5.06%	3.86%	3.69%	4.67%	4.25%	3.26%	4.74%	4.05%	16.99%	9.78%
34	RATE OF RETURN INDEX		95.26%	91.17%	115.43%	104.93%	80.59%	117.07%	100.00%		

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 PRESENT RATE SUMMARY

Line No.	Ftnt Label	Description
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 0.0150323387; UPS directly assigned.
30	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.
33	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
34	(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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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)
1	EQUAL RATE OF RETURN	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%	4.05%
2	PRESENT SYSTEM OPERATING INCOME	67,732	39,736	2,473	13,269	6,767	3,335	2,152
3	CURRENT OPERATING INCOME	67,738	37,859	2,255	15,317	7,100	2,688	2,519
4	CHANGE IN OPERATING INCOME	(6)	1,877	218	(2,048)	(333)	647	(367)
5	CHANGE IN INCOME TAXES	(2)	1,179	137	(1,286)	(209)	407	(230)
6	CURRENT INCOME TAXES	20,682	10,937	(438)	8,520	1,946	(1,784)	1,501
7	CHANGE IN EXPENSES	1	14	1	(14)	(2)	4	(2)
8	CURRENT EXPENSES	393,488	231,094	17,355	71,936	45,723	18,387	8,993
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATE	481,902	282,961	19,528	92,425	54,225	20,349	12,414
10	PRESENT REVENUE REQUIREMENTS	481,909	279,891	19,172	95,773	54,769	19,291	13,013
11	REVENUE EXCESS / DEFICIENCY	(7)	3,070	356	(3,348)	(544)	1,058	(599)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. R/	100.00%	98.92%	98.18%	103.62%	101.00%	94.80%	104.83%

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	1,977,537	981,751	61,103	327,793	167,157	82,397	53,155	1,673,356	38,039	268,142
REVENUE											
2	PRESENT REVENUE	558,963	279,891	19,172	95,773	54,769	19,291	13,013	481,909	17,402	59,652
3	PROPOSED REVENUE	68,124	44,743	2,484	9,115	6,361	2,797	2,624	68,124	0	0
4	TOTAL REVENUE	627,087	324,634	21,656	104,888	61,130	22,088	15,637	550,033	17,402	59,652
EXPENSE											
5	PRESENT OPERATING EXPENSES	423,009	231,094	17,355	71,936	45,723	18,387	8,993	393,488	8,200	21,321
6	PROPOSED EXPENSE INCREASE	275	180	10	37	26	11	11	275	0	0
7	TOTAL EXPENSES	423,284	231,274	17,365	71,973	45,749	18,398	9,004	393,763	8,200	21,321
8	OPERATING INCOME	203,803	93,360	4,291	32,915	15,381	3,690	6,633	156,270	9,202	38,331
INCOME TAXES											
9	PRESENT INCOME TAXES	35,867	10,937	(438)	8,520	1,946	(1,784)	1,501	20,682	3,079	12,106
10	PROPOSED INC. TAX INCREASE	26,173	17,190	954	3,502	2,444	1,075	1,008	26,173	0	0
11	TOTAL INCOME TAXES	62,040	28,127	516	12,022	4,390	(709)	2,509	46,855	3,079	12,106
12	NET OPERATING INCOME	141,763	65,232	3,775	20,893	10,991	4,399	4,124	109,414	6,123	26,225
13	RATE OF RETURN	7.17%	6.64%	6.18%	6.37%	6.58%	5.34%	7.76%	6.54%	16.99%	9.78%
14	RATE OF RETURN INDEX		101.62%	94.49%	97.48%	100.56%	81.65%	118.66%	100.00%		

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 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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)
1	EQUAL RATE OF RETURN	6.54%	6.54%	6.54%	6.54%	6.54%	6.54%	6.54%
2	PROPOSED OPERATING INCOME	109,414	64,193	3,995	21,433	10,930	5,388	3,476
3	CURRENT OPERATING INCOME	67,738	37,859	2,255	15,317	7,100	2,688	2,519
4	CHANGE IN OPERATING INCOME	41,676	26,334	1,740	6,116	3,830	2,700	957
5	CHANGE IN INCOME TAXES	26,172	16,537	1,093	3,841	2,405	1,685	601
6	PRESENT INCOME TAXES	20,682	10,937	(438)	8,520	1,946	(1,784)	1,501
7	CHANGE IN EXPENSES	272	172	11	40	25	17	6
8	PRESENT EXPENSES	393,488	231,094	17,355	71,936	45,723	18,387	8,993
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RA1	550,029	322,934	22,016	105,769	61,029	23,703	14,577
10	PRESENT REVENUE REQUIREMENTS	481,909	279,891	19,172	95,773	54,769	19,291	13,013
11	REVENUE EXCESS / DEFICIENCY	68,120	43,043	2,844	9,996	6,260	4,412	1,564
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. R/	87.62%	86.67%	87.08%	90.55%	89.74%	81.39%	89.27%

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GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	1,470,105	593,573	29,146	237,826	139,896	68,371	5,389	1,074,201	37,564	358,340
	RETAIL JURISDICTION										
2	DEMAND		553,865	27,047	218,587	127,005	60,805	4,261	991,570		
3	ENERGY		39,708	2,099	19,239	12,891	7,566	1,128	82,631		
	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	107,446	55,471	2,709	21,892	12,720	6,090	427	99,309	3,472	4,665
15	LEVEL 3 COMMON	20,008	11,832	578	4,670	1,899	938	91	20,008	0	0
16	TOTAL ACCOUNT 353	127,563	67,303	3,287	26,562	14,713	7,043	518	119,426	3,472	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	80,876	43,650	2,131	17,226	10,009	4,792	336	78,144	2,732	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	399,611	214,204	10,461	84,537	48,339	23,143	1,648	382,332	12,614	4,665

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 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 LPLPT (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	2,999	1,773	87	700	285	140	14	2,999	0	0
25	LEVEL 4 COMMON	24	15	1	5	2	1	0	24	0	0
26	TOTAL ACCOUNT 360	3,098	1,788	88	705	287	153	14	3,035	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	158,276	93,598	4,571	36,940	15,024	7,423	720	158,276	0	0
33	LEVEL 4 COMMON	110	64	3	25	10	6	2	110	0	0
34	TOTAL ACCOUNT 362	173,083	93,662	4,574	36,965	19,156	14,061	722	169,140	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

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 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	55,912	38,411	8,382	7,956	636	55	468	55,908	4	0
64	373-STREET LIGHTING	62,208	0	0	0	0	0	62,208	62,208	0	0
65	TOTAL DIST. PLANT	1,033,478	651,983	45,674	166,757	60,653	29,634	74,281	1,028,982	4,496	0
66	DEMAND	648,069	379,160	19,283	148,073	59,840	29,575	7,646	643,577	4,492	0
67	CUSTOMER	385,409	272,823	26,391	18,684	813	59	66,635	385,405	4	0
	GENERAL PLANT										
68	ELECTRIC	163,154	98,309	9,111	27,324	12,805	6,144	2,600	156,293	2,861	4,000
69	DEMAND	101,876	54,787	2,584	20,600	11,170	5,326	552	95,019	2,857	4,000
70	CUSTOMER	55,578	40,782	6,381	5,398	746	297	1,970	55,574	4	0
71	ENERGY	5,700	2,740	146	1,326	889	521	78	5,700	0	0
72	TOTAL GENERAL PLANT	163,154	98,309	9,111	27,324	12,805	6,144	2,600	156,293	2,861	4,000
73	TOTAL ELEC. GROSS PLANT	3,066,348	1,558,069	94,392	516,444	261,693	127,292	83,918	2,841,808	57,535	367,005
74	DEMAND	2,537,031	1,202,016	59,375	471,797	246,354	118,849	14,107	2,112,498	57,527	367,005
75	CUSTOMER	440,987	313,605	32,772	24,082	1,559	356	68,605	440,979	8	0
76	ENERGY	88,330	42,447	2,245	20,565	13,780	8,087	1,206	88,330	0	0

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	727,549	328,717	16,140	131,706	77,474	37,864	2,985	594,886	20,803	111,860
RETAIL JURISDICTION											
2	DEMAND		306,727	14,978	121,052	70,335	33,674	2,360	549,126		
3	ENERGY		21,990	1,162	10,654	7,139	4,190	625	45,760		
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	41,323	21,164	1,034	8,352	4,626	2,214	163	37,553	1,092	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.	24,970	13,477	658	5,318	3,090	1,479	104	24,126	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	127,226	67,540	3,299	26,655	15,250	7,299	520	120,563	3,985	2,678
DISTRIBUTION											
13	380-SUBSTATION LAND	6	4	0	1	1	0	0	6	0	0
14	381-STRUCTURES	7,823	4,216	206	1,663	921	588	32	7,626	197	0
15	362-STATION EQUIPMENT	70,165	37,968	1,854	14,985	7,766	5,700	293	68,566	1,599	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

GULF POWER COMPANY  
12 MONTHS ENDING DECEMBER 31, 2012  
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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	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
25	367-UNDERGROUND COND. & DEV. 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
28	368-LINE TRANSFORMERS 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	9,967	6,919	1,460	1,386	111	9	82	9,967	0	0
33	373-STREET LIGHTING	25,177	0	0	0	0	0	25,177	25,177	0	0
34	TOTAL DISTRIBUTION	404,475	254,584	16,521	65,398	24,300	11,926	29,950	402,679	1,796	0
35	DEMAND	261,154	152,797	7,771	59,670	24,116	11,916	3,088	259,358	1,796	0
36	CUSTOMER	143,321	101,787	8,750	5,728	184	10	26,862	143,321	0	0
GENERAL PLANT											
37	ELECTRIC DEMAND	41,231	22,115	1,043	8,315	4,509	2,150	223	38,355	1,153	1,723
38	CUSTOMER	22,434	16,461	2,576	2,179	301	120	795	22,432	2	0
39	ENERGY	2,300	1,106	58	535	359	210	32	2,300	0	0
40	TOTAL ELECTRIC GENERAL PLANT	65,965	39,682	3,677	11,029	5,169	2,480	1,050	63,087	1,155	1,723
41	TOTAL ELECTRIC DEPR. RESERVE	1,325,215	690,523	39,637	234,788	122,193	59,569	34,505	1,181,215	27,739	116,261
42	DEMAND	1,111,400	549,179	27,091	215,692	114,210	55,039	6,191	967,402	27,737	116,261
43	CUSTOMER	165,755	118,248	11,326	7,907	485	130	27,657	185,753	2	0
44	ENERGY	48,060	23,096	1,220	11,189	7,498	4,400	657	48,060	0	0

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	13,185	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	93,233	39,928	2,111	19,345	12,963	7,608	1,134	83,089	2,906	7,238
5	TOTAL PRODUCTION M & S	120,375	53,123	2,759	24,632	16,073	9,128	1,254	106,969	3,741	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	80	17	17	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	6,530	350	2,534	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	133,479	60,431	3,146	27,471	17,268	9,806	1,898	120,020	3,794	9,665
17	DEMAND	37,806	19,535	971	7,681	4,015	2,030	259	34,491	888	2,427
18	CUSTOMER	603	86	17	17	3	0	480	603	0	0
19	ENERGY	95,070	40,810	2,158	19,773	13,250	7,776	1,159	84,926	2,906	7,238

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 LPA/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	72,355	6,135	20,923	14,353	4,732	2,534	121,032	2,292	3,629
2	DEMAND	85,110	46,825	2,098	16,713	8,953	4,276	466	79,331	2,150	3,629
3	CUSTOMER	41,054	27,183	3,864	3,123	4,783	143	1,956	41,052	2	0
4	ENERGY	7,445	6,337	55	494	334	195	30	7,445	0	0
5	REVENUE RELATED	6,668	(7,990)	118	593	283	118	82	(6,796)	140	0
6	CABLE ATTACHMENTS	(129,879)	(74,017)	(6,276)	(21,407)	(14,684)	(4,845)	(2,593)	(123,822)	(2,344)	(3,713)
7	DEMAND	(87,072)	(47,903)	(2,147)	(17,099)	(9,159)	(4,374)	(477)	(81,159)	(2,200)	(3,713)
8	CUSTOMER	(42,000)	(27,807)	(3,953)	(3,195)	(4,894)	(147)	(2,001)	(41,997)	(3)	0
9	ENERGY	(7,617)	(6,483)	(56)	(506)	(341)	(201)	(31)	(7,618)	1	0
10	REVENUE RELATED	(6,821)	8,176	(120)	(607)	(290)	(123)	(84)	6,952	(142)	0
11	PREPAYMENTS										
	PRODUCTION	8,017	4,152	204	1,664	979	479	38	7,516	263	238
	RETAIL JURISDICTION										
12	DEMAND		3,875	189	1,529	889	426	30	6,938		
13	ENERGY		277	15	135	90	53	8	578		
14	TRANSMISSION	2,629	1,425	70	563	322	154	11	2,545	84	0
15	DISTRIBUTION	6,983	4,405	309	1,125	410	200	503	6,952	31	0
16	DEMAND	4,374	2,558	130	999	404	200	52	4,343	31	0
17	CUSTOMER	2,609	1,847	179	126	6	0	451	2,609	0	0
18	CUSTOMER ACCOUNTS	133	114	10	6	0	0	3	133	0	0
19	CUSTOMER ASSSISTANCE	144	46	15	15	67	1	0	144	0	0
20	CUSTOMER	144	46	15	15	67	1	0	144	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	17,908	10,142	608	3,373	1,778	834	555	17,290	378	238
23	DEMAND	14,442	7,858	389	3,091	1,615	780	93	13,826	378	238
24	CUSTOMER	2,886	2,007	204	147	73	1	454	2,886	0	0
25	ENERGY	578	277	15	135	90	53	8	578	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	86	692	400	194	14	3,138	107	0
33	DISTRIBUTION	16,255	11,076	791	2,373	794	359	840	16,233	22	0
34	DEMAND	9,829	6,309	263	1,993	772	358	112	9,807	22	0
35	CUSTOMER	6,426	4,767	528	380	22	1	728	6,426	0	0

GULF POWER COMPANY  
12 MONTHS ENDING DECEMBER 31, 2012  
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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	8,448	739	446	9	7	230	9,879	2	0
37	CUSTOMER ASSISTANCE	10,713	6,611	1,835	1,798	332	137	0	10,713	0	0
38	CUSTOMER	10,713	8,611	1,835	1,798	332	137	0	10,713	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	77,376	47,791	4,429	13,284	6,226	2,990	1,265	75,985	1,391	0
41	DEMAND	47,585	26,634	1,256	10,015	5,431	2,591	269	46,196	1,389	0
42	CUSTOMER	27,020	19,826	3,102	2,624	363	145	958	27,018	2	0
43	ENERGY	2,771	1,331	71	645	432	254	38	2,771	0	0
44	ENVIRONMENTAL CLEANUP	58,248	33,192	2,815	9,600	6,586	2,173	1,164	55,530	1,053	1,665
45	DEMAND	39,050	21,483	963	7,668	4,108	1,962	214	36,398	967	1,665
46	CUSTOMER	18,836	12,469	1,773	1,433	2,195	66	898	18,834	2	0
47	ENERGY	3,416	2,907	25	227	153	90	14	3,416	0	0
48	REVENUE RELATED	3,059	(3,667)	54	272	130	55	38	(3,118)	64	0
49	PROP. INSURANCE RESERVE	(13,673)	(7,160)	(451)	(2,324)	(1,152)	(559)	(408)	(12,054)	(246)	(1,373)
50	DEMAND	(11,069)	(5,387)	(266)	(2,114)	(1,091)	(527)	(65)	(9,450)	(246)	(1,373)
51	CUSTOMER	(2,271)	(1,612)	(177)	(139)	(9)	(2)	(338)	(2,271)	0	0
52	ENERGY	(332)	(160)	(8)	(77)	(52)	(30)	(5)	(332)	0	0
53	OTHER POST RETIREMENT BENEFITS										
	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)	(71)	(570)	(330)	(158)	(11)	(2,583)	(88)	0
57	DISTRIBUTION	(13,383)	(9,118)	(651)	(1,954)	(654)	(295)	(692)	(13,364)	(19)	0
58	DEMAND	(8,092)	(5,194)	(216)	(1,641)	(835)	(294)	(93)	(8,073)	(19)	0
59	CUSTOMER	(5,291)	(3,925)	(435)	(313)	(18)	(1)	(699)	(5,291)	0	0
60	CUSTOMER ACCOUNTS	(8,136)	(6,958)	(608)	(367)	(7)	(5)	(189)	(8,134)	(2)	0
61	CUSTOMER ASSISTANCE	(8,820)	(5,442)	(1,511)	(1,481)	(273)	(113)	0	(8,820)	0	0
62	CUSTOMER	(8,820)	(5,442)	(1,511)	(1,481)	(273)	(113)	0	(8,820)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(83,706)	(39,354)	(3,646)	(10,938)	(5,125)	(2,457)	(1,040)	(82,560)	(1,146)	0
65	DEMAND	(39,178)	(21,932)	(1,034)	(8,246)	(4,471)	(2,130)	(221)	(38,034)	(1,144)	0
66	CUSTOMER	(22,247)	(16,325)	(2,554)	(2,161)	(298)	(119)	(788)	(22,245)	(2)	0
67	ENERGY	(2,281)	(1,097)	(58)	(531)	(356)	(208)	(31)	(2,281)	0	0
68	OTHER DEF. CR. & DEBITS	(46,430)	(26,463)	(2,243)	(7,553)	(5,249)	(1,730)	(926)	(44,264)	(839)	(1,327)
69	DEMAND	(31,127)	(17,127)	(767)	(6,113)	(3,274)	(1,563)	(170)	(29,014)	(786)	(1,327)
70	CUSTOMER	(15,014)	(9,942)	(1,413)	(1,142)	(1,749)	(52)	(715)	(15,013)	(1)	0
71	ENERGY	(2,723)	(2,317)	(20)	(181)	(122)	(72)	(11)	(2,723)	0	0
72	REVENUE RELATED	(2,438)	2,923	(43)	(217)	(104)	(43)	(30)	2,486	(52)	0
73	UNAMORT. RATE CASE EXP. REVENUE RELATED	0	0	0	0	0	0	0	0	0	0
74	TOTAL OTHER WORK. CAP.	31,595	19,049	1,497	5,885	3,337	1,433	574	31,775	701	(881)
75	DEMAND	22,183	12,841	609	4,859	2,660	1,278	127	22,374	690	(881)
76	CUSTOMER	8,284	5,799	846	696	464	35	424	8,264	0	0
77	ENERGY	1,614	967	33	289	194	113	17	1,613	1	0
78	REVENUE RELATED	(466)	(558)	9	41	19	7	6	(476)	10	0

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Fnt 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 GS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
<u>CONST. WORK IN PROGRESS INTEREST BEARING</u>											
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
<u>CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST</u>											
16	PRODUCTION	31,779	13,611	668	5,453	3,208	1,568	124	24,632	862	6,285
	RETAIL JURISDICTION										
17	DEMAND		12,700	620	5,012	2,912	1,395	98	22,737		
18	ENERGY		911	48	441	296	173	26	1,895		
19	TRANSMISSION	22,029	11,949	583	4,715	2,696	1,291	92	21,326	703	0
20	DISTRIBUTION	12,563	7,926	555	2,027	737	360	903	12,508	55	0
21	DEMAND	7,878	4,610	234	1,800	727	359	93	7,823	55	0
22	CUSTOMER	4,685	3,316	321	227	10	1	810	4,685	0	0
23	TOTAL CWIP - WORK NOT BEARING INTEREST	66,371	33,486	1,806	12,195	6,641	3,219	1,119	58,466	1,620	6,285
24	DEMAND	59,791	29,259	1,437	11,527	6,335	3,045	283	51,886	1,620	6,285
25	CUSTOMER	4,685	3,316	321	227	10	1	810	4,685	0	0
26	ENERGY	1,895	911	48	441	296	173	26	1,895	0	0
<u>PLANT HELD FOR FUTURE USE</u>											
27	PRODUCTION	5,341	2,852	140	1,142	672	329	25	5,160	181	0
	RETAIL JURISDICTION										
28	DEMAND		2,661	130	1,050	610	292	20	4,763		
29	ENERGY		191	10	92	82	37	5	397		
	DISTRIBUTION										
30	DEMAND	14	9	0	3	1	1	0	14	0	0
31	CUSTOMER	9	5	1	1	0	0	2	9	0	0
32	TOTAL DISTRIBUTION	23	14	1	4	1	1	2	23	0	0
	GENERAL										
33	DEMAND	81	47	2	17	9	4	0	79	2	0
34	CUSTOMER	46	34	5	4	1	0	2	46	0	0
35	ENERGY	5	1	1	2	1	0	0	5	0	0
36	TOTAL GENERAL	132	82	8	23	11	4	2	130	2	0
37	TOTAL PLNT HELD FOR FUT. USE	5,496	2,948	149	1,169	684	334	29	5,313	183	0
38	DEMAND	5,039	2,717	132	1,070	620	297	20	4,856	183	0
39	CUSTOMER	55	39	6	5	1	0	4	55	0	0
40	ENERGY	402	192	11	94	63	37	5	402	0	0

GULF POWER COMPANY  
 12 MONTHS ENDING DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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)	(28)	(15)	(6)	(1)	(116)	(4)	0
45	DISTRIBUTION	(603)	(412)	(29)	(88)	(29)	(13)	(31)	(602)	(1)	0
46	DEMAND	(365)	(234)	(10)	(74)	(29)	(13)	(4)	(364)	(1)	0
47	CUSTOMER	(238)	(176)	(19)	(14)	0	0	(27)	(238)	0	0
48	CUSTOMER ACCOUNTS	(366)	(313)	(27)	(17)	0	0	(9)	(366)	0	0
49	CUSTOMER ASSISTANCE	(397)	(245)	(68)	(67)	(12)	(5)	0	(397)	0	0
50	CUSTOMER	(397)	(245)	(68)	(67)	(12)	(5)	0	(397)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(2,950)	(1,773)	(164)	(494)	(230)	(109)	(47)	(2,817)	(52)	(81)
53	DEMAND	(1,846)	(987)	(47)	(372)	(202)	(95)	(10)	(1,713)	(52)	(81)
54	CUSTOMER	(1,001)	(736)	(114)	(98)	(12)	(5)	(36)	(1,001)	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	71,331	34,661	1,791	12,870	7,095	3,444	1,101	60,962	1,751	8,618
69	DEMAND	65,398	30,989	1,522	12,225	6,753	3,247	293	55,028	1,751	8,618
70	CUSTOMER	3,739	2,619	213	134	(1)	(4)	778	3,739	0	0
71	ENERGY	2,184	1,053	56	511	343	201	30	2,184	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED DECEMBER 31, 2012  
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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 - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	18,317	92,384	44,157	18,496	12,837	451,228	12,919	0
2	FUEL, ECOR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	464,147	265,037	18,317	92,384	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	0	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	23,506	1,547	7,809	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	28,565	1,839	7,899	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	441	41	123	58	27	12	702	13	0
19	RENT FROM PLANT DANIEL	20	11	1	4	2	1	0	19	1	0
20	MISCELLANEOUS RENTS	452	280	26	78	36	17	7	444	8	0
21	TOTAL ACCOUNT 454	5,827	4,110	273	922	313	87	100	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	133,478	37,960	2,377	11,049	14,345	2,355	1,258	69,344	4,483	59,652
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(39,238)	(23,506)	(1,547)	(7,809)	(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)	(23,108)	(1,521)	(7,658)	(3,732)	(1,560)	(1,084)	(38,663)	(0)	0
35	TOTAL ADJUSTED REVENUES	558,983	279,889	19,173	85,775	54,770	19,291	13,011	481,909	17,402	59,652

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	10,672	5,616	274	2,216	1,288	616	43	10,053	351	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	1,145	509	25	201	117	56	4	912	32	201
6	ENERGY RELATED	5,136	1,794	95	870	583	342	51	3,735	123	1,278
7	TOTAL ACCOUNT 502	6,281	2,304	120	1,071	700	398	55	4,648	155	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	15,889	7,964	389	3,143	1,826	875	61	14,258	498	1,133
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	15,889	7,964	389	3,143	1,826	875	61	14,258	498	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	44,713	21,523	1,072	8,985	5,457	2,806	278	40,121	1,378	3,214
MAINTENANCE											
17	510-SUPERVISION	9,171	4,643	227	1,833	1,065	510	36	8,314	291	566
18	511-STRUCTURES	5,117	2,544	124	1,004	583	279	20	4,554	159	404
512-BOILER PLANT											
19	DEMAND RELATED	4,465	2,113	103	834	485	232	16	3,783	133	549
20	ENERGY RELATED	24,937	9,607	508	4,655	3,119	1,831	273	19,993	857	4,287
21	TOTAL ACCOUNT 512	29,402	11,720	611	5,489	3,604	2,063	289	23,776	790	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

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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	61,124	26,795	1,370	11,957	7,611	4,184	525	52,442	1,767	6,915
29	TOTAL STEAM POWER GENERATION	105,837	48,318	2,442	20,942	13,068	6,990	803	92,563	3,145	10,129
	OTHER POWER GENERATION										
30	OPERATION 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
35	548-GENERATION EXPENSES 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
38	549-MISCELLANEOUS PLANT 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		1,301	65	539	325	166	16	2,412	82	0
42	551-SUPERVISION	774	418	20	165	96	46	3	748	26	0
43	552-STRUCTURES 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

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	553-ELECTRIC PLANT										
46	DEMAND	506	273	13	108	63	30	2	489	17	0
47	ENERGY	3,172	1,476	78	715	479	281	42	3,071	101	0
48	TOTAL ACCOUNT 553	3,678	1,749	91	823	542	311	44	3,560	118	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	4,864	2,389	122	1,076	689	382	49	4,707	157	0
53	TOTAL OTHER GEN. EXPENSE	7,358	3,690	187	1,615	1,014	548	65	7,119	239	0
54	TOTAL GENERATION EXPENSES	113,195	52,008	2,629	22,557	14,082	7,538	868	99,682	3,384	10,129
55	DEMAND	57,961	29,399	1,434	11,603	6,742	3,230	226	52,634	1,839	3,488
56	ENERGY	55,234	22,609	1,195	10,954	7,340	4,308	642	47,048	1,545	6,641
	OTHER PRODUCTION EXPENSE										
57	555-PURCHASED POWER	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
58	DEMAND	0	0	0	0	0	0	0	0	0	0
59	ENERGY	77,246	32,127	1,699	15,566	10,430	6,121	912	66,855	2,198	8,193
60	FUEL REMOVAL	(77,246)	(32,127)	(1,699)	(15,566)	(10,430)	(6,121)	(912)	(66,855)	(2,198)	(8,193)
61	NET ENERGY	0	0	0	0	0	0	0	0	0	0
62	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
	556-SYSTEM CONTROL										
63	DEMAND	2,019	1,090	53	430	250	120	8	1,951	68	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	2,019	1,090	53	430	250	120	8	1,951	68	0
	557-OTHER EXPENSES										
66	DEMAND	2,474	1,335	65	527	306	147	10	2,390	84	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,474	1,335	65	527	306	147	10	2,390	84	0
69	TOTAL OTHER PROD. EXPENSE	4,493	2,425	118	957	556	267	18	4,341	152	0
70	DEMAND	4,493	2,425	118	957	556	267	18	4,341	152	0
71	ENERGY	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	117,688	54,433	2,747	23,514	14,638	7,805	886	104,023	3,536	10,129
73	DEMAND	62,454	31,824	1,552	12,560	7,298	3,497	244	56,975	1,991	3,488
74	ENERGY	55,234	22,609	1,195	10,954	7,340	4,308	642	47,048	1,545	6,641

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TRANSMISSION O & M EXPENSE											
OPERATION											
75	561-LOAD DISPATCHING	3,435	1,853	91	732	425	204	14	3,319	116	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	3,970	2,141	105	846	490	236	16	3,834	133	3
81	560-SUPERVISION	1,131	610	30	241	140	67	5	1,093	38	0
82	566-MISCELLANEOUS	814	439	22	174	101	48	3	787	27	0
83	567-RENTS	164	88	4	35	20	10	1	158	6	0
84	TOTAL OPERATIONS	6,079	3,278	161	1,296	751	361	25	5,872	204	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	1,380	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	1,015	549	27	217	125	60	4	982	33	0
90	573-MISCELLANEOUS	145	78	4	31	18	9	1	141	4	0
91	TOTAL MAINTENANCE	5,341	2,889	142	1,141	657	316	23	5,168	173	0
92	TOTAL TRANSMISSION EXPENSE	11,420	6,167	303	2,437	1,408	677	48	11,040	377	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

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	583-OVERHEAD LINES										
95	DEMAND	2,124	1,294	67	503	175	53	32	2,124	0	0
96	CUSTOMER	568	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	1,729	377	358	29	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	2,867	418	370	29	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	6,608	641	1,387	392	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	4,150	516	427	30	2	634	5,759	0	0
	580-SUPERVISION										
111	DEMAND	2,280	1,364	69	532	201	80	27	2,273	7	0
112	CUSTOMER	3,194	2,301	286	237	17	1	352	3,194	0	0
113	TOTAL ACCOUNT 580	5,474	3,665	355	769	218	81	379	5,467	7	0
	588-MISCELLANEOUS										
114	DEMAND	1,855	1,110	56	433	163	66	22	1,850	5	0
115	CUSTOMER	2,599	1,872	233	193	14	1	286	2,599	0	0
116	TOTAL ACCOUNT 588	4,454	2,982	289	626	177	67	308	4,449	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	19,819	13,271	1,286	2,785	788	295	1,371	19,796	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



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123	593-OVHD LINES - MISC REVS	74	0	74	0	0	0	0	74	0	0
	593-OVERHEAD LINES										
124	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
	594-UNDERGROUND LINES										
128	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
	595-LINE TRANSFORMERS										
131	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	761	2,705	981	491	866	16,880	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
	590-SUPERVISION										
139	DEMAND	2,175	1,281	66	499	196	98	30	2,170	5	0
140	CUSTOMER	1,180	904	87	44	1	0	144	1,180	0	0
141	TOTAL ACCOUNT 590	3,355	2,185	153	543	197	98	174	3,350	5	0
	598-MISCELLANEOUS										
142	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	20,527	13,364	935	3,323	1,205	602	1,064	20,493	34	0
146	TOTAL DISTRIBUTION EXPENSE	40,346	26,635	2,221	6,108	1,993	897	2,435	40,289	57	0
147	TOTAL DEMAND	21,560	12,772	653	4,979	1,926	893	280	21,503	57	0
148	TOTAL CUSTOMER	18,786	13,863	1,568	1,129	67	4	2,155	18,786	0	0
149	CUSTOMER ACCOUNTS EXPENSE	19,958	17,268	1,388	838	17	12	431	19,954	4	0

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CUSTOMER ASSISTANCE EXPENSE											
150	907/911-SUPERVISION	2,617	2,196	267	151	3	0	0	2,617	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	4,559	4,559	0	0	0	0	0	4,559	0	0
152	COMMERCIAL	2,340	0	1,492	835	13	0	0	2,340	0	0
153	TOTAL INDUSTRIAL	9,833	0	198	893	8,603	139	0	9,833	0	0
154	INDUSTRIAL - GULF POWER ENERGY SRVS	8,282	0	0	0	6,282	0	0	8,282	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SRI	1,551	0	198	893	321	139	0	1,551	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	16,732	4,559	1,690	1,728	8,616	139	0	16,732	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	20,558	7,847	1,981	1,942	8,640	148	0	20,558	0	0
ADMIN. & GENERAL EXPENSE											
	924-PROPERTY INSURANCE										
164	PRODUCTION	2,845	1,400	69	560	329	161	13	2,532	96	217
	RETAIL JURISDICTION										
165	DEMAND		1,306	64	515	299	143	10	2,337		
166	ENERGY		94	5	45	30	18	3	195		
167	TRANSMISSION	1,178	636	31	252	144	70	5	1,138	38	0
168	DISTRIBUTION	3,836	2,420	170	619	225	110	276	3,820	16	0
169	DEMAND	2,405	1,408	72	550	222	109	28	2,389	16	0
170	CUSTOMER	1,431	1,012	98	69	3	1	248	1,431	0	0
171	CUSTOMER ACCOUNTS	24	20	2	1	0	0	1	24	0	0
172	CUSTOMER ASSISTANCE	26	10	3	2	11	0	0	26	0	0
173	CUSTOMER	26	10	3	2	11	0	0	26	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	7,907	4,486	275	1,434	709	341	295	7,540	150	217
176	DEMAND	6,231	3,350	167	1,317	665	322	43	5,864	150	217
177	CUSTOMER	1,481	1,042	103	72	14	1	249	1,481	0	0
178	ENERGY	195	94	5	45	30	18	3	195	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	2,014	1,016	70	354	169	71	49	1,729	285	0
180	UNCOLLECTIBLE EXP.	3,803	2,234	154	779	372	156	108	3,803	0	0
181	TOTAL REG. COMM. & UNCOLL.	5,817	3,250	224	1,133	541	227	157	5,532	285	0
182	OTHER INDUSTRY DUES	656	312	17	152	104	62	9	656	0	0

GULF POWER COMPANY  
 12 MONTHS ENDING DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	64,009	38,278	3,504	10,602	4,978	2,389	1,112	60,863	1,115	2,031
186	DEMAND	39,231	20,405	1,006	8,032	4,353	2,076	215	36,087	1,113	2,031
187	CUSTOMER	22,559	16,805	2,441	2,054	279	111	867	22,557	2	0
188	ENERGY	2,219	1,068	57	516	346	202	30	2,219	0	0
189	TOTAL MISCELLANEOUS A & G	64,667	38,280	3,504	10,602	5,634	2,389	1,112	61,521	1,115	2,031
190	DEMAND	39,231	20,405	1,006	8,032	4,353	2,076	215	36,087	1,113	2,031
191	CUSTOMER	23,217	16,807	2,441	2,054	935	111	867	23,215	2	0
192	ENERGY	2,219	1,068	57	516	346	202	30	2,219	0	0
193	STIPULATED O&M ADJUSTMENT	(675)	(421)	(38)	(116)	(62)	(26)	(12)	(675)	0	0
194	DEMAND	(396)	(224)	(11)	(88)	(48)	(23)	(2)	(396)	0	0
195	CUSTOMER	(255)	(184)	(27)	(23)	(10)	(1)	(10)	(255)	0	0
196	ENERGY	(24)	(11)	(1)	(6)	(4)	(2)	0	(24)	0	0
197	TOTAL ADMIN. & GENERAL	78,372	45,807	3,962	13,205	6,926	2,993	1,561	74,574	1,550	2,248
198	TOTAL OPER. & MAINTENANCE	288,342	158,259	12,621	48,043	33,622	12,532	5,361	270,438	5,524	12,380
199	DEMAND	140,500	74,294	3,670	29,237	15,602	7,442	828	131,073	3,688	5,739
200	ENERGY	58,280	24,072	1,273	11,661	7,816	4,688	684	50,094	1,545	6,841
201	CUSTOMER	83,745	56,643	7,454	6,012	9,663	275	3,692	83,739	6	0
202	REVENUE	5,817	3,250	224	1,133	541	227	157	5,532	285	0

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GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fnt 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
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 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fnt 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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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)	
193	(AR)	Allocated on Total Miscellaneous A&G
194	(AR)	
195	(AR)	
196	(AR)	

GULF POWER COMPANY  
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 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	47,922	21,567	1,059	8,641	5,083	2,485	196	39,031	1,364	7,527
2	RETAIL JURISDICTION										
3	DEMAND ENERGY		20,125	983	7,942	4,615	2,209	155	36,029		
	TRANSMISSION		1,442	76	699	468	276	41	3,002		
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	3,324	1,788	87	705	391	187	14	3,172	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.	2,119	1,144	56	451	262	126	9	2,048	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	10,232	5,515	270	2,177	1,246	597	43	9,848	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	6,159	3,332	163	1,315	682	501	26	6,019	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  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	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
	366-UNDG. CONDUIT										
22	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
	367-UNDERGROUND COND. & DEV.										
25	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
	368-LINE TRANSFORMERS										
28	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	3,715	2,553	557	529	42	3	31	3,715	0	0
33	373-STREET LIGHTING	2,213	0	0	0	0	0	2,213	2,213	0	0
34	TOTAL DISTRIBUTION	38,397	24,325	1,881	6,156	2,169	1,052	2,657	38,240	157	0
35	DEMAND	22,959	13,432	683	5,245	2,121	1,049	272	22,802	157	0
36	CUSTOMER	15,438	10,893	1,198	911	48	3	2,385	15,438	0	0
37	GENERAL PLANT	8,304	5,117	469	1,418	666	320	149	8,139	149	17
38	DEMAND	4,991	2,726	135	1,074	583	278	29	4,825	149	17
39	CUSTOMER	3,016	2,247	326	275	37	15	116	3,016	0	0
40	ENERGY	297	144	8	69	46	27	4	298	0	0
41	TOTAL DEPR. EXPENSE	104,856	56,524	3,679	18,392	9,164	4,454	3,045	95,258	1,994	7,604
42	DEMAND	83,102	41,798	2,071	16,438	8,565	4,133	499	73,504	1,994	7,604
43	CUSTOMER	18,454	13,140	1,524	1,186	85	18	2,501	18,454	0	0
44	ENERGY	3,300	1,586	84	768	514	303	45	3,300	0	0

GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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 - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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	16,039	7,778	382	3,116	1,833	896	71	14,076	493	1,470
	RETAIL JURISDICTION										
2	DEMAND		7,258	354	2,864	1,664	797	56	12,993		
3	ENERGY		520	28	252	189	99	15	1,083		
4	TRANSMISSION	2,015	1,087	53	429	245	117	8	1,939	64	12
5	DISTRIBUTION	5,668	3,576	250	915	333	162	407	5,643	25	0
6	DEMAND	3,554	2,079	106	812	328	162	42	3,529	25	0
7	CUSTOMER	2,114	1,497	144	103	5	0	365	2,114	0	0
8	CUSTOMER ACCOUNTS	102	89	7	4	0	0	2	102	0	0
9	CUSTOMER ASSISTANCE	111	42	11	10	47	1	0	111	0	0
10	CUSTOMER	111	42	11	10	47	1	0	111	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	23,935	12,572	703	4,474	2,458	1,176	488	21,871	582	1,482
13	DEMAND	20,525	10,424	513	4,105	2,237	1,076	106	18,461	582	1,482
14	CUSTOMER	2,327	1,628	162	117	52	1	367	2,327	0	0
15	ENERGY	1,083	520	28	252	189	99	15	1,083	0	0
PAYROLL TAXES											
16	PRODUCTION	3,110	1,563	77	625	368	180	14	2,827	99	184
	RETAIL JURISDICTION										
17	DEMAND		1,459	71	575	334	160	11	2,610		
18	ENERGY		104	6	50	34	20	3	217		
19	TRANSMISSION	271	146	7	58	33	16	1	261	9	1
20	DISTRIBUTION	1,355	894	75	205	67	30	82	1,353	2	0
21	DEMAND	724	429	22	167	65	30	9	722	2	0
22	CUSTOMER	631	465	53	38	2	0	73	631	0	0
23	CUSTOMER ACCOUNTS	824	713	57	35	1	0	18	824	0	0
24	CUSTOMER ASSISTANCE	1,197	837	168	155	26	10	0	1,196	0	0
25	CUSTOMER	893	571	144	141	26	10	0	892	0	0
26	ENERGY	304	266	24	14	0	0	0	304	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	6,756	4,153	384	1,078	495	236	115	6,461	110	185
28	DEMAND	3,888	2,034	100	800	432	206	21	3,593	110	185
29	CUSTOMER	2,347	1,749	254	214	29	10	91	2,347	0	0
30	ENERGY	521	370	30	64	34	20	3	521	0	0
31	ECCR PAYROLL ADJUSTMENT	(306)	(267)	(24)	(15)	0	0	0	(306)	0	0
32	NET ELEC. PAYROLL TAXES	6,450	3,886	360	1,063	495	236	115	6,155	110	185
33	DEMAND	3,888	2,034	100	800	432	206	21	3,593	110	185
34	CUSTOMER	2,347	1,749	254	214	29	10	91	2,347	0	0
35	ENERGY	215	103	6	49	34	20	3	215	0	0

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GULF POWER COMPANY  
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12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
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	16	78	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	16	78	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	100	62	6	17	8	3	2	98	2	0
44	DEMAND	60	33	2	13	7	3	0	58	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	347	194	13	70	39	18	3	337	10	0
48	FRANCHISE FEE ADJUSTMENT	0	0	0	0	0	0	0	0	0	0
49	TOTAL TAXES OTHER THAN INC.	31,115	16,877	1,092	5,685	3,029	1,446	617	28,746	702	1,667
50	DEMAND	24,720	12,623	622	4,971	2,707	1,300	128	22,351	702	1,667
51	CUSTOMER	4,710	3,404	420	334	81	11	460	4,710	0	0
52	ENERGY	1,302	625	34	302	204	119	18	1,302	0	0
53	REVENUE RELATED	383	225	16	78	37	16	11	383	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDED DECEMBER 31, 2012  
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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  
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 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	0.2128972	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	0.8693365	0.0657912	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	0.0657804	0.0398200	0.0007331	0.0000710	0.0234536	0.9999954	0.0000046	0.0000000

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 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 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	89	714	413	199	14	3,237	110	0
24	%	0.9999999	0.5401852	0.0265910	0.2133254	0.1233941	0.0594562	0.0041829	0.9671347	0.0328652	0.0000000
	DISTRIBUTION										
25	DEMAND	8,960	5,309	271	2,069	800	371	116	8,936	24	0
26	CUSTOMER	7,808	5,761	652	469	28	2	896	7,808	0	0
27	TOTAL DISTRIBUTION	16,768	11,070	923	2,538	828	373	1,012	16,744	24	0
28	%	1.0000000	0.6601861	0.0550453	0.1513597	0.0493798	0.0222448	0.0603531	0.9985687	0.0014313	0.0000000
29	CUSTOMER ACCOUNTS	10,193	8,818	709	428	9	7	220	10,191	2	0
30	%	1.0000000	0.8651035	0.0695575	0.0419896	0.0008830	0.0006867	0.0215834	0.9998038	0.0001962	0.0000000
	CUSTOMER ASSISTANCE										
31	CUSTOMER	11,051	7,065	1,783	1,748	322	133	0	11,051	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	11,051	7,065	1,783	1,748	322	133	0	11,051	0	0
34	%	1.0000000	0.6393087	0.1613429	0.1581757	0.0291376	0.0120351	0.0000000	1.0000000	0.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES										
35	DEMAND	47,907	26,277	1,296	10,344	5,606	2,673	277	46,473	1,434	0
36	CUSTOMER	29,052	21,644	3,144	2,645	359	142	1,116	29,050	2	0
37	ENERGY	2,858	1,374	73	665	446	261	39	2,858	0	0
38	SUBTOTAL SALARIES & WAGES	79,817	49,295	4,513	13,654	6,411	3,076	1,432	78,381	1,436	0
39	%	0.9999999	0.6176003	0.0565418	0.1710663	0.0803212	0.0385382	0.0179410	0.9820088	0.0179911	0.0000000
40	ADMINISTRATIVE & GENERAL	14,384	8,883	813	2,461	1,155	555	258	14,125	259	0
41	%	1.0000000	0.6175612	0.0565211	0.1710929	0.0802976	0.0385845	0.0179366	0.9819939	0.0180061	0.0000000
42	TOTAL SALARIES & WAGES	94,201	58,178	5,326	16,115	7,566	3,631	1,690	92,506	1,695	0
43	%	1.0000000	0.6175943	0.0565387	0.1710704	0.0803176	0.0385452	0.0179404	0.9820066	0.0179934	0.0000000

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GULF POWER COMPANY  
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 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY  
 COMPLIANCE STUDY PLUS 2013 STEP INCREASE  
 ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fnt 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)	