BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 130140-EI

GULF POWER

A SOUTHERN COMPANY

MINIMUM FILING REQUIREMENTS

SECTION E – COST OF SERVICE AND RATE DESIGN SCHEDULES

VOLUME TWO

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

GULF POWER COMPANY

Docket No. 130140-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume Two

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Explain the differences between the cost of service study approved in the Company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g. Classification of plant, allocation factor used for certain plant or expenses, etc.).

Type of Data Shown:

X Projected Test Year Ended 12/31/14

____ Prior Year Ended 12/31/13

____ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

There is not a difference in the cost of service study approved in in the Company's last rate case and the same study filed as part of Schedule E-1 in this rate case.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

($000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO.	RATE BASE COMPONENT	TOTAL RETAIL AMOUNT	TOTAL RETAIL PERCENT	RATE CLASS RESIDENTIAL AMOUNT	RATE CLASS RESIDENTIAL PERCENT	RATES CLASS GS AMOUNT	RATES CLASS GS PERCENT	RATES CLASS GSD/GSDT AMOUNT	RATES CLASS GSD/GSDT PERCENT
1	DEMAND								
2	PRODUCTION	588,790	100.00%	323,087	54.88%	15,731	2.67%	127,347	21.63%
3	TRANSMISSION	363,585	100.00%	200,936	55.27%	9,795	2.69%	79,212	21.79%
4	DISTRIBUTION	520,267	100.00%	302,997	58.25%	15,839	3.04%	123,998	23.83%
5	SUBTOTAL	1,472,622	100.00%	827,020	56.15%	41,365	2.81%	330,555	22.45%
6	ENERGY								
7	PRODUCTION PLANT	142,210	100.00%	67,658	47.58%	3,740	2.63%	35,126	24.70%
8	CUSTOMER								
9	METERS	43,264	100.00%	30,821	71.24%	4,973	11.49%	6,775	15.66%
10	SERVICE DROPS	58,524	100.00%	51,961	88.82%	3,926	6.71%	2,352	4.02%
11	CUSTOMER ACCOUNTS	13,795	100.00%	12,100	87.71%	915	6.63%	549	3.98%
12	CUSTOMER SERVICE	14,576	100.00%	9,427	64.68%	1,913	13.12%	2,429	16.67%
13	OTHER RELATED DISTRIBUTION	138,798	100.00%	91,077	65.62%	6,913	4.98%	4,313	3.11%
14	SUBTOTAL	268,957	100.00%	195,408	72.68%	16,640	6.93%	16,416	6.10%
15	TOTAL	1,883,789	100.00%	1,090,084	57.88%	63,745	3.38%	382,099	20.28%
16	REVENUE RELATED	112	100.00%	84	75.00%	7	6.25%	13	11.61%
17	DEMAND								
18	PRODUCTION	588,834	100.00%	323,119	54.88%	15,732	2.67%	127,353	21.63%
19	TRANSMISSION	363,585	100.00%	200,951	55.27%	9,798	2.69%	79,214	21.79%
20	DISTRIBUTION	520,292	100.00%	303,015	58.25%	15,842	3.04%	124,000	23.83%
21	SUBTOTAL	1,472,711	100.00%	827,085	56.15%	41,370	2.81%	330,567	22.45%
22	ENERGY								
23	PRODUCTION PLANT	142,217	100.00%	67,664	47.58%	3,740	2.63%	35,127	24.70%
24	CUSTOMER								
25	METERS	43,267	100.00%	30,823	71.23%	4,974	11.50%	6,775	15.66%
26	SERVICE DROPS	58,528	100.00%	51,985	88.82%	3,926	6.71%	2,352	4.02%
27	CUSTOMER ACCOUNTS	13,795	100.00%	12,100	87.71%	915	6.63%	549	3.98%
28	CUSTOMER SERVICE	14,577	100.00%	9,428	64.69%	1,913	13.12%	2,429	16.66%
29	OTHER RELATED DISTRIBUTION	138,806	100.00%	91,083	65.62%	6,914	4.98%	4,313	3.11%
30	SUBTOTAL	268,973	100.00%	195,419	72.66%	16,642	6.93%	16,416	6.10%
31	TOTAL	1,883,901	100.00%	1,090,188	57.88%	63,752	3.38%	382,112	20.28%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

($000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RATES CLASS LP/LPT		RATE CLASS MAJOR ACCOUNTS		RATE CLASS OS	
LINE NO.	RATE BASE COMPONENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
1	DEMAND						
2	PRODUCTION	54,192	9.20%	65,959	11.20%	2,474	0.42%
3	TRANSMISSION	33,264	9.15%	38,818	10.68%	1,540	0.42%
4	DISTRIBUTION	45,317	8.71%	26,172	5.03%	5,946	1.14%
5	SUBTOTAL	132,773	9.02%	130,949	8.89%	9,960	0.68%
6	ENERGY						
7	PRODUCTION PLANT	15,633	10.99%	18,080	12.71%	1,973	1.39%
8	CUSTOMER						
9	METERS	382	0.68%	206	0.48%	107	0.25%
10	SERVICE DROPS	34	0.06%	6	0.01%	225	0.38%
11	CUSTOMER ACCOUNTS	14	0.10%	27	0.20%	190	1.38%
12	CUSTOMER SERVICE	496	3.40%	311	2.13%	0	0.00%
13	OTHER RELATED DISTRIBUTION	76	0.05%	14	0.01%	36,405	26.23%
14	SUBTOTAL	1,002	0.37%	564	0.21%	36,927	13.73%
15	TOTAL	149,408	7.93%	149,593	7.94%	48,860	2.59%
16	REVENUE RELATED	4	3.57%	3	2.68%	1	0.89%
17	DEMAND						
18	PRODUCTION	54,195	9.20%	65,961	11.20%	2,474	0.42%
19	TRANSMISSION	33,265	9.15%	38,819	10.68%	1,540	0.42%
20	DISTRIBUTION	45,317	8.71%	26,172	5.03%	5,946	1.14%
21	SUBTOTAL	132,777	9.02%	130,952	8.89%	9,960	0.68%
22	ENERGY						
23	PRODUCTION PLANT	15,633	10.99%	18,080	12.71%	1,973	1.39%
24	CUSTOMER						
25	METERS	382	0.68%	206	0.48%	107	0.25%
26	SERVICE DROPS	34	0.06%	6	0.01%	225	0.38%
27	CUSTOMER ACCOUNTS	14	0.10%	27	0.20%	190	1.38%
28	CUSTOMER SERVICE	496	3.40%	311	2.13%	0	0.00%
29	OTHER RELATED DISTRIBUTION	76	0.05%	14	0.01%	36,406	26.23%
30	SUBTOTAL	1,002	0.37%	564	0.21%	36,928	13.73%
31	TOTAL	149,412	7.93%	149,596	7.94%	48,861	2.59%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

($000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO.	RATE BASE COMPONENT	TOTAL RETAIL AMOUNT	TOTAL RETAIL PERCENT	RATE CLASS RESIDENTIAL AMOUNT	RATE CLASS RESIDENTIAL PERCENT	RATES CLASS GS AMOUNT	RATES CLASS GS PERCENT	RATES CLASS GSD/GSDT AMOUNT	RATES CLASS GSD/GSDT PERCENT
1	DEMAND								
2	PRODUCTION	588,781	100.00%	323,077	54.88%	15,733	2.67%	127,347	21.63%
3	TRANSMISSION	363,564	100.00%	200,935	55.27%	9,795	2.69%	79,212	21.79%
4	DISTRIBUTION	628,560	100.00%	368,188	58.59%	19,363	3.08%	151,162	24.04%
5	SUBTOTAL	1,580,905	100.00%	892,200	56.43%	44,891	2.84%	357,721	22.63%
6	ENERGY								
7	PRODUCTION PLANT	142,210	100.00%	67,658	47.58%	3,740	2.63%	35,126	24.70%
8	CUSTOMER								
9	METERS	43,264	100.00%	30,821	71.24%	4,973	11.49%	6,775	15.66%
10	SERVICE DROPS	48,841	100.00%	43,550	89.17%	3,289	6.73%	1,970	4.03%
11	CUSTOMER ACCOUNTS	13,799	100.00%	12,098	87.67%	915	6.63%	549	3.98%
12	CUSTOMER SERVICE	14,574	100.00%	9,425	64.67%	1,913	13.13%	2,429	16.67%
13	OTHER RELATED DISTRIBUTION	40,196	100.00%	5,205	12.95%	427	1.06%	423	1.05%
14	SUBTOTAL	160,674	100.00%	101,099	62.91%	11,517	7.17%	12,148	7.56%
15	TOTAL	1,883,789	100.00%	1,060,957	56.33%	60,148	3.19%	404,993	21.50%
16	REVENUE RELATED	112	100.00%	64	75.00%	7	6.25%	13	11.61%
17	DEMAND								
18	PRODUCTION	588,830	100.00%	323,109	54.87%	15,735	2.67%	127,352	21.64%
19	TRANSMISSION	363,587	100.00%	200,953	55.27%	9,796	2.69%	79,214	21.79%
20	DISTRIBUTION	628,593	100.00%	368,212	58.58%	19,368	3.08%	151,167	24.05%
21	SUBTOTAL	1,581,010	100.00%	892,274	56.43%	44,897	2.84%	357,733	22.63%
22	ENERGY								
23	PRODUCTION PLANT	142,217	100.00%	87,664	47.58%	3,740	2.63%	35,127	24.70%
24	CUSTOMER								
25	METERS	43,267	100.00%	30,823	71.23%	4,974	11.50%	6,775	15.66%
26	SERVICE DROPS	48,844	100.00%	43,553	89.17%	3,289	6.73%	1,970	4.03%
27	CUSTOMER ACCOUNTS	13,794	100.00%	12,099	87.71%	915	6.63%	549	3.98%
28	CUSTOMER SERVICE	14,571	100.00%	9,422	64.67%	1,913	13.13%	2,429	16.67%
29	OTHER RELATED DISTRIBUTION	40,197	100.00%	5,205	12.95%	427	1.06%	423	1.05%
30	SUBTOTAL	160,673	100.00%	101,102	62.92%	11,518	7.17%	12,148	7.56%
31	TOTAL	1,883,900	100.00%	1,061,040	56.33%	60,155	3.19%	405,006	21.50%

Supporting Schedules:

Recap Schedules:

Schedule E-3a | COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE | Page 4 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

($000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) RATE BASE COMPONENT	(3) RATES CLASS LP/LPT AMOUNT	(4) RATES CLASS LP/LPT PERCENT	(5) RATE CLASS MAJOR ACCOUNTS AMOUNT	(6) RATE CLASS MAJOR ACCOUNTS PERCENT	(7) RATE CLASS OS AMOUNT	(8) RATE CLASS OS PERCENT
1	DEMAND						
2	PRODUCTION	54,191	9.20%	65,959	11.20%	2,474	0.42%
3	TRANSMISSION	33,264	9.15%	38,818	10.68%	1,540	0.42%
4	DISTRIBUTION	53,915	8.58%	28,310	4.50%	7,622	1.21%
5	SUBTOTAL	141,370	8.94%	133,087	8.42%	11,636	0.74%
6	ENERGY						
7	PRODUCTION PLANT	15,633	10.99%	18,080	12.71%	1,973	1.39%
8	CUSTOMER						
9	METERS	382	0.68%	206	0.48%	107	0.25%
10	SERVICE DROPS	28	0.06%	4	0.01%	0	0.00%
11	CUSTOMER ACCOUNTS	16	0.12%	30	0.22%	191	1.38%
12	CUSTOMER SERVICE	496	3.40%	311	2.13%	0	0.00%
13	OTHER RELATED DISTRIBUTION	19	0.05%	9	0.02%	34,113	84.87%
14	SUBTOTAL	941	0.59%	560	0.35%	34,411	21.42%
15	TOTAL	157,944	8.38%	151,727	8.05%	48,020	2.55%
16	REVENUE RELATED	4	3.57%	3	2.68%	1	0.89%
17	DEMAND						
18	PRODUCTION	54,195	9.20%	65,964	11.20%	2,475	0.42%
19	TRANSMISSION	33,265	9.15%	38,819	10.68%	1,540	0.42%
20	DISTRIBUTION	53,916	6.58%	28,310	4.50%	7,622	1.21%
21	SUBTOTAL	141,376	8.94%	133,093	8.42%	11,637	0.74%
22	ENERGY						
23	PRODUCTION PLANT	15,633	10.99%	18,080	12.71%	1,973	1.39%
24	CUSTOMER						
25	METERS	382	0.68%	206	0.48%	107	0.25%
26	SERVICE DROPS	28	0.06%	4	0.01%	0	0.00%
27	CUSTOMER ACCOUNTS	14	0.10%	27	0.20%	190	1.38%
28	CUSTOMER SERVICE	496	3.40%	311	2.13%	0	0.00%
29	OTHER RELATED DISTRIBUTION	19	0.05%	9	0.02%	34,114	84.87%
30	SUBTOTAL	939	0.58%	557	0.35%	34,411	21.42%
31	TOTAL	157,948	8.38%	151,730	8.05%	48,021	2.55%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
Prior Year Ended 12/31/13
Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

($000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO.	EXPENSE COMPONENT	TOTAL RETAIL AMOUNT	TOTAL RETAIL PERCENT	RATE CLASS RESIDENTIAL AMOUNT	RATE CLASS RESIDENTIAL PERCENT	RATES CLASS GS AMOUNT	RATES CLASS GS PERCENT	RATES CLASS GSD/GSDT AMOUNT	RATES CLASS GSD/GSDT PERCENT
1	DEMAND								
2	PRODUCTION	159,796	100.00%	87,690	54.88%	4,274	2.67%	34,556	21.62%
3	TRANSMISSION	33,760	100.00%	18,592	55.07%	906	2.68%	7,331	21.72%
4	DISTRIBUTION	63,872	100.00%	37,699	59.02%	1,996	3.13%	15,540	24.33%
5	SUBTOTAL	257,430	100.00%	143,981	55.92%	7,178	2.79%	57,427	22.31%
6	ENERGY								
7	PRODUCTION PLANT	46,784	100.00%	22,106	47.25%	1,212	2.59%	11,630	24.86%
8	CUSTOMER								
9	METERS	6,086	100.00%	4,578	75.22%	603	9.91%	821	13.49%
10	SERVICE DROPS	10,189	100.00%	8,960	87.95%	676	6.63%	405	3.97%
11	CUSTOMER ACCOUNTS	33,499	100.00%	29,386	87.73%	2,221	6.63%	1,337	3.99%
12	CUSTOMER SERVICE	30,242	100.00%	16,044	53.05%	3,258	10.77%	4,134	13.67%
13	OTHER RELATED DISTRIBUTION	34,870	100.00%	24,331	70.18%	1,856	5.35%	1,401	4.04%
14	SUBTOTAL	114,686	100.00%	83,299	72.64%	8,614	7.51%	8,098	7.06%
15	TOTAL	418,900	100.00%	249,386	59.53%	17,002	4.06%	77,155	18.42%
16	REVENUE RELATED	8,843	100.00%	5,208	76.10%	381	5.57%	775	11.33%
17	DEMAND								
18	PRODUCTION	162,271	100.00%	89,519	55.17%	4,371	2.69%	34,904	21.51%
19	TRANSMISSION	34,284	100.00%	18,981	55.36%	926	2.70%	7,405	21.60%
20	DISTRIBUTION	64,915	100.00%	38,487	59.29%	2,040	3.14%	15,696	24.18%
21	SUBTOTAL	261,470	100.00%	146,987	56.22%	7,337	2.81%	58,005	22.18%
22	ENERGY								
23	PRODUCTION PLANT	47,462	100.00%	22,568	47.55%	1,239	2.61%	11,747	24.75%
24	CUSTOMER								
25	METERS	6,202	100.00%	4,873	75.35%	616	9.93%	829	13.37%
26	SERVICE DROPS	10,396	100.00%	9,147	87.98%	891	8.65%	409	3.93%
27	CUSTOMER ACCOUNTS	34,179	100.00%	29,999	87.77%	2,271	6.64%	1,350	3.95%
28	CUSTOMER SERVICE	30,732	100.00%	16,379	53.29%	3,331	10.84%	4,175	13.59%
29	OTHER RELATED DISTRIBUTION	35,302	100.00%	24,841	70.36%	1,898	5.38%	1,415	4.01%
30	SUBTOTAL	116,811	100.00%	85,039	72.80%	8,807	7.54%	8,178	7.00%
31	TOTAL	425,743	100.00%	254,594	59.80%	17,383	4.08%	77,930	18.30%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

($000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) EXPENSE COMPONENT	(3) RATES CLASS LP/LPT AMOUNT	(4) RATES CLASS LP/LPT PERCENT	(5) RATE CLASS MAJOR ACCOUNTS AMOUNT	(6) RATE CLASS MAJOR ACCOUNTS PERCENT	(7) RATE CLASS OS AMOUNT	(8) RATE CLASS OS PERCENT
1	DEMAND						
2	PRODUCTION	14,704	9.20%	17,906	11.21%	668	0.42%
3	TRANSMISSION	3,101	9.19%	3,688	10.92%	142	0.42%
4	DISTRIBUTION	5,391	8.44%	2,420	3.79%	826	1.29%
5	SUBTOTAL	23,196	9.01%	24,014	9.33%	1,636	0.64%
6	ENERGY						
7	PRODUCTION PLANT	5,184	11.08%	5,997	12.82%	655	1.40%
8	CUSTOMER						
9	METERS	46	0.76%	25	0.41%	13	0.21%
10	SERVICE DROPS	7	0.07%	0	0.00%	141	1.38%
11	CUSTOMER ACCOUNTS	34	0.10%	58	0.17%	463	1.38%
12	CUSTOMER SERVICE	6,271	20.74%	535	1.77%	0	0.00%
13	OTHER RELATED DISTRIBUTION	77	0.22%	16	0.05%	6,989	20.16%
14	SUBTOTAL	6,435	5.61%	634	0.55%	7,606	6.63%
15	TOTAL	34,815	8.31%	30,645	7.32%	9,897	2.36%
16	REVENUE RELATED	209	3.05%	179	2.62%	91	1.33%
17	DEMAND						
18	PRODUCTION	14,791	9.11%	18,012	11.10%	674	0.42%
19	TRANSMISSION	3,120	9.10%	3,709	10.82%	143	0.42%
20	DISTRIBUTION	5,424	8.36%	2,434	3.75%	634	1.26%
21	SUBTOTAL	23,335	8.92%	24,155	9.24%	1,651	0.63%
22	ENERGY						
23	PRODUCTION PLANT	5,215	10.99%	6,032	12.71%	661	1.39%
24	CUSTOMER						
25	METERS	46	0.74%	25	0.40%	13	0.21%
26	SERVICE DROPS	7	0.07%	0	0.00%	142	1.37%
27	CUSTOMER ACCOUNTS	34	0.10%	58	0.17%	467	1.37%
28	CUSTOMER SERVICE	6,309	20.53%	538	1.75%	0	0.00%
29	OTHER RELATED DISTRIBUTION	78	0.22%	16	0.05%	7,054	19.98%
30	SUBTOTAL	6,474	5.54%	637	0.55%	7,676	6.57%
31	TOTAL	35,024	8.23%	30,824	7.24%	9,988	2.35%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

($000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
Prior Year Ended 12/31/13
Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
LINE NO.	EXPENSE COMPONENT	TOTAL RETAIL AMOUNT	TOTAL RETAIL PERCENT	RATE CLASS RESIDENTIAL AMOUNT	RATE CLASS RESIDENTIAL PERCENT	RATES CLASS GS AMOUNT	RATES CLASS GS PERCENT	RATES CLASS GSD/GSDT AMOUNT	RATES CLASS GSD/GSDT PERCENT
1	DEMAND								
2	PRODUCTION	159,797	100.00%	87,684	54.86%	4,275	2.68%	34,558	21.63%
3	TRANSMISSION	33,760	100.00%	18,593	55.08%	905	2.68%	7,330	21.71%
4	DISTRIBUTION	85,900	100.00%	50,877	59.22%	2,707	3.15%	21,035	24.49%
5	SUBTOTAL	279,457	100.00%	157,154	56.23%	7,887	2.82%	62,923	22.52%
6	ENERGY								
7	PRODUCTION PLANT	46,784	100.00%	22,107	47.25%	1,212	2.59%	11,629	24.86%
8	CUSTOMER								
9	METERS	6,086	100.00%	4,578	75.22%	603	9.91%	821	13.49%
10	SERVICE DROPS	4,144	100.00%	3,695	89.17%	279	6.73%	167	4.03%
11	CUSTOMER ACCOUNTS	33,494	100.00%	29,386	67.74%	2,221	6.63%	1,337	3.99%
12	CUSTOMER SERVICE	30,236	100.00%	16,035	53.03%	3,256	10.77%	4,133	13.67%
13	OTHER RELATED DISTRIBUTION	18,699	100.00%	10,408	55.66%	808	4.32%	775	4.14%
14	SUBTOTAL	92,659	100.00%	64,102	69.16%	7,167	7.73%	7,233	7.81%
15	TOTAL	418,900	100.00%	243,363	58.10%	16,268	3.88%	81,785	19.52%
16	REVENUE RELATED	6,843	100.00%	5,208	76.10%	381	5.57%	775	11.33%
17	DEMAND								
18	PRODUCTION	162,286	100.00%	89,556	55.19%	4,373	2.69%	34,881	21.50%
19	TRANSMISSION	34,289	100.00%	18,991	55.38%	926	2.70%	7,400	21.58%
20	DISTRIBUTION	87,323	100.00%	51,967	59.51%	2,771	3.17%	21,235	24.32%
21	SUBTOTAL	283,900	100.00%	160,514	56.55%	8,070	2.84%	63,516	22.37%
22	ENERGY								
23	PRODUCTION PLANT	47,465	100.00%	22,580	47.58%	1,240	2.61%	11,739	24.73%
24	CUSTOMER								
25	METERS	6,203	100.00%	4,676	75.39%	617	9.95%	829	13.36%
26	SERVICE DROPS	4,232	100.00%	3,774	89.16%	286	6.76%	189	3.99%
27	CUSTOMER ACCOUNTS	34,195	100.00%	30,013	67.76%	2,273	6.65%	1,350	3.95%
28	CUSTOMER SERVICE	30,738	100.00%	16,382	53.29%	3,334	10.85%	4,175	13.58%
29	OTHER RELATED DISTRIBUTION	19,010	100.00%	10,632	55.93%	827	4.35%	782	4.11%
30	SUBTOTAL	94,378	100.00%	65,477	69.38%	7,337	7.77%	7,305	7.74%
31	TOTAL	425,743	100.00%	248,571	58.39%	18,647	3.91%	82,560	19.39%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

($000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RATES CLASS LP/LPT		RATE CLASS MAJOR ACCOUNTS		RATE CLASS OS	
LINE NO.	EXPENSE COMPONENT	AMOUNT	PERCENT	AMOUNT	PERCENT	AMOUNT	PERCENT
1	DEMAND						
2	PRODUCTION	14,704	9.20%	17,907	11.21%	669	0.42%
3	TRANSMISSION	3,101	9.19%	3,688	10.92%	143	0.42%
4	DISTRIBUTION	7,177	8.36%	2,937	3.42%	1,167	1.36%
5	SUBTOTAL	24,982	8.94%	24,532	8.78%	1,979	0.71%
6	ENERGY						
7	PRODUCTION PLANT	5,184	11.08%	5,997	12.82%	655	1.40%
8	CUSTOMER						
9	METERS	48	0.76%	25	0.41%	13	0.21%
10	SERVICE DROPS	3	0.07%	0	0.00%	0	0.00%
11	CUSTOMER ACCOUNTS	34	0.10%	58	0.17%	458	1.37%
12	CUSTOMER SERVICE	6,277	20.76%	535	1.77%	0	0.00%
13	OTHER RELATED DISTRIBUTION	69	0.37%	18	0.10%	6,621	35.41%
14	SUBTOTAL	6,429	6.94%	636	0.69%	7,092	7.65%
15	TOTAL	36,595	8.74%	31,165	7.44%	9,726	2.32%
16	REVENUE RELATED	209	3.05%	179	2.62%	91	1.33%
17	DEMAND						
18	PRODUCTION	14,791	9.11%	18,016	11.10%	671	0.41%
19	TRANSMISSION	3,119	9.10%	3,709	10.82%	144	0.42%
20	DISTRIBUTION	7,218	8.27%	2,954	3.38%	1,178	1.35%
21	SUBTOTAL	25,128	8.85%	24,679	8.69%	1,993	0.70%
22	ENERGY						
23	PRODUCTION PLANT	5,214	10.98%	6,031	12.71%	661	1.39%
24	CUSTOMER						
25	METERS	48	0.74%	22	0.35%	13	0.21%
26	SERVICE DROPS	3	0.07%	0	0.00%	0	0.00%
27	CUSTOMER ACCOUNTS	34	0.10%	58	0.17%	467	1.37%
28	CUSTOMER SERVICE	6,309	20.53%	538	1.75%	0	0.00%
29	OTHER RELATED DISTRIBUTION	70	0.37%	16	0.08%	6,683	35.16%
30	SUBTOTAL	6,462	6.85%	634	0.67%	7,163	7.59%
31	TOTAL	36,804	8.64%	31,344	7.36%	9,817	2.31%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	GROSS PLANT:							
2	PRODUCTION	1,155,365	1,066,491	92.31%	0	0.00%	88,874	7.69%
3	TRANSMISSION							
4	350 - LAND & LAND RIGHTS	19,727	19,727	100.00%	0	0.00%	0	0.00%
5	352 - STRUCTURES	10,706	10,706	100.00%	0	0.00%	0	0.00%
6	353 - STATION EQUIPMENT	154,100	154,100	100.00%	0	0.00%	0	0.00%
7	354 - TOWERS AND FIXTURES	41,528	41,528	100.00%	0	0.00%	0	0.00%
8	355 - POLES AND FIXTURES	144,534	144,534	100.00%	0	0.00%	0	0.00%
9	356 - OVERHEAD CONDUCTORS	82,976	82,976	100.00%	0	0.00%	0	0.00%
10	358 - UNDERGROUND CONDUCTORS	13,675	13,675	100.00%	0	0.00%	0	0.00%
11	359 - ROADS AND TRAILS	229	229	100.00%	0	0.00%	0	0.00%
12	TOTAL TRANSMISSION	467,475	467,475	100.00%	0	0.00%	0	0.00%
13	DISTRIBUTION							
14	360 - STATION LAND	4,607	4,607	100.00%	0	0.00%	0	0.00%
15	361 - STRUCTURES	22,801	22,801	100.00%	0	0.00%	0	0.00%
16	362 - STATION EQUIPMENT	222,354	222,354	100.00%	0	0.00%	0	0.00%
17	364 - POLES AND FIXTURES	133,789	45,622	34.10%	88,167	65.90%	0	0.00%
18	365 - OVERHEAD CONDUCTORS	137,611	115,181	83.70%	22,430	16.30%	0	0.00%
19	366 - UNDERGROUND CONDUIT	1,161	1,114	95.95%	47	4.05%	0	0.00%
20	367 - UNDERGROUND COND. & DEV.	146,818	140,065	95.40%	6,753	4.80%	0	0.00%
21	368 - LINE TRANSFORMERS	253,750	189,297	74.60%	64,453	25.40%	0	0.00%
22	369 - SERVICES	99,675	0	0.00%	99,675	100.00%	0	0.00%
23	370 - METERS	64,981	0	0.00%	64,981	100.00%	0	0.00%
24	373 - STREET LIGHTING	65,351	0	0.00%	65,351	100.00%	0	0.00%
25	TOTAL DISTRIBUTION	1,152,898	741,041	64.28%	411,857	35.72%	0	0.00%
26	GENERAL PLANT	168,430	98,814	58.67%	63,620	37.77%	5,996	3.56%
27	TOTAL GROSS PLANT	2,944,188	2,373,821	80.63%	475,477	16.15%	94,870	3.22%
28	ACCUMULATED DEPRECIATION:							
29	PRODUCTION	615,243	567,917	92.31%	0	0.00%	47,326	7.69%

10

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	TRANSMISSION							
2	350 - EASEMENTS	6,613	6,613	100.00%	0	0.00%	0	0.00%
3	352 - STRUCTURES	3,550	3,550	100.00%	0	0.00%	0	0.00%
4	353 - STATION EQUIPMENT	29,057	29,057	100.00%	0	0.00%	0	0.00%
5	354 - TOWERS AND FIXTURES	24,675	24,675	100.00%	0	0.00%	0	0.00%
6	355 - POLES AND FIXTURES	25,528	25,528	100.00%	0	0.00%	0	0.00%
7	356 - OVERHEAD CONDUCTORS	25,388	25,388	100.00%	0	0.00%	0	0.00%
8	356 - UNDERGROUND CONDUC.	7,429	7,429	100.00%	0	0.00%	0	0.00%
9	359 - ROADS AND TRAILS	39	39	100.00%	0	0.00%	0	0.00%
10	TOTAL TRANSMISSION	122,279	122,279	100.00%	0	0.00%	0	0.00%
11	DISTRIBUTION							
12	360 - EASEMENT	35	35	100.00%	0	0.00%	0	0.00%
13	361 - STRUCTURES	7,717	7,717	100.00%	0	0.00%	0	0.00%
14	362 - STATION EQUIPMENT	60,199	60,199	100.00%	0	0.00%	0	0.00%
15	364 - POLES AND FIXTURES	68,832	23,472	34.10%	45,360	65.90%	0	0.00%
16	365 - OVERHEAD CONDUCTORS	48,656	40,725	83.70%	7,931	16.30%	0	0.00%
17	366 - UNDERGROUND CONDUIT	800	768	96.00%	32	4.00%	0	0.00%
18	367 - UNDERGROUND COND. & DEV.	52,723	50,298	95.40%	2,425	4.60%	0	0.00%
19	368 - LINE TRANSFORMERS	92,899	69,302	74.60%	23,597	25.40%	0	0.00%
20	369 - SERVICES	50,834	0	0.00%	50,834	100.00%	0	0.00%
21	370 - METERS	21,717	0	0.00%	21,717	100.00%	0	0.00%
22	373 - STREET LIGHTING	33,445	0	0.00%	33,445	100.00%	0	0.00%
23	TOTAL DISTRIBUTION	437,857	252,516	57.67%	185,341	42.33%	0	0.00%
24	GENERAL PLANT	67,940	39,859	58.67%	25,663	37.77%	2,418	3.58%
25	TOTAL ACCUM. DEPRECIATION	1,243,319	982,571	79.03%	211,004	16.97%	49,744	4.00%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	MATERIALS & SUPPLIES:							
2	PRODUCTION	120,408	25,092	20.84%	0	0.00%	95,316	79.16%
3	TRANSMISSION	4,070	4,070	100.00%	0	0.00%	0	0.00%
4	DISTRIBUTION	16,523	15,722	95.15%	801	4.85%	0	0.00%
5	CUSTOMER ACCOUNTS	5	0	0.00%	5	100.00%	0	0.00%
6	CUSTOMER ASSISTANCE	5	0	0.00%	5	100.00%	0	0.00%
7	TOTAL MATERIALS & SUPPLIES	141,011	44,884	31.83%	811	0.58%	95,316	67.59%
8	WORK NOT BEARING INTEREST:							
9	PRODUCTION	10,447	9,643	92.30%	0	0.00%	804	7.70%
10	TRANSMISSION	10,412	10,412	100.00%	0	0.00%	0	0.00%
11	DISTRIBUTION	5,797	3,726	64.27%	2,071	35.73%	0	0.00%
12	CUSTOMER ACCOUNTS	0	0	0.00%	0	100.00%	0	0.00%
13	CUSTOMER ASSISTANCE	0	0	0.00%	0	100.00%	0	0.00%
14	TOTAL WORK NOT BEARING INT.	26,656	23,781	89.21%	2,071	7.77%	804	3.02%
15	OTHER WORKING CAPITAL:							
16	PRODUCTION	9,815	9,136	93.08%	0	0.00%	679	6.92%
17	TRANSMISSION	(58)	(58)	100.00%	0	0.00%	0	0.00%
18	DISTRIBUTION	1,737	688	39.61%	1,049	60.39%	0	0.00%
19	CUSTOMER ACCOUNTS	872	0	0.00%	872	100.00%	0	0.00%
20	CUSTOMER ASSISTANCE	838	0	0.00%	838	100.00%	0	0.00%
21	REVENUE RELATED INVESTMENT	107	87	61.31%	11	10.28%	9	8.41%
22	TOTAL OTHER WORKING CAPITAL	13,311	9,853	74.02%	2,770	20.81%	688	5.17%

12

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	OTHER RATE BASE ITEMS:							
2	PRODUCTION	3,701	3,418	92.35%	0	0.00%	283	7.65%
3	TRANSMISSION	(125)	(125)	100.00%	0	0.00%	0	0.00%
4	DISTRIBUTION	(663)	(350)	52.79%	(313)	47.21%	0	0.00%
5	CUSTOMER ACCOUNTS	(408)	0	0.00%	(408)	100.00%	0	0.00%
6	CUSTOMER ASSISTANCE	(431)	0	0.00%	(431)	100.00%	0	0.00%
7	TOTAL OTHER RATE BASE ITEMS	2,074	2,943	141.90%	(1,152)	-55.55%	283	13.65%
8	TOTAL RATE BASE	1,883,901	1,472,711	78.17%	268,973	14.28%	142,217	7.55%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	GROSS PLANT:							
2	PRODUCTION	1,155,365	1,066,491	92.31%	0	0.00%	88,874	7.69%
3	TRANSMISSION							
4	350 - LAND & LAND RIGHTS	19,727	19,727	100.00%	0	0.00%	0	0.00%
5	352 - STRUCTURES	10,706	10,706	100.00%	0	0.00%	0	0.00%
6	353 - STATION EQUIPMENT	154,100	154,100	100.00%	0	0.00%	0	0.00%
7	354 - TOWERS AND FIXTURES	41,528	41,528	100.00%	0	0.00%	0	0.00%
8	355 - POLES AND FIXTURES	144,534	144,534	100.00%	0	0.00%	0	0.00%
9	356 - OVERHEAD CONDUCTORS	82,976	82,976	100.00%	0	0.00%	0	0.00%
10	358 - UNDERGROUND CONDUCTORS	13,675	13,675	100.00%	0	0.00%	0	0.00%
11	359 - ROADS AND TRAILS	229	229	100.00%	0	0.00%	0	0.00%
12	TOTAL TRANSMISSION	467,475	467,475	100.00%	0	0.00%	0	0.00%
13	DISTRIBUTION							
14	360 - STATION LAND	4,607	4,607	100.00%	0	0.00%	0	0.00%
15	361 - STRUCTURES	22,801	22,801	100.00%	0	0.00%	0	0.00%
16	362 - STATION EQUIPMENT	222,354	222,354	100.00%	0	0.00%	0	0.00%
17	364 - POLES AND FIXTURES	133,789	133,789	100.00%	0	0.00%	0	0.00%
18	365 - OVERHEAD CONDUCTORS	137,611	137,611	100.00%	0	0.00%	0	0.00%
19	366 - UNDERGROUND CONDUIT	1,161	1,161	100.00%	0	0.00%	0	0.00%
20	367 - UNDERGROUND COND. & DEV.	146,818	146,818	100.00%	0	0.00%	0	0.00%
21	368 - LINE TRANSFORMERS	253,750	253,750	100.00%	0	0.00%	0	0.00%
22	369 - SERVICES	99,675	0	0.00%	99,675	100.00%	0	0.00%
23	370 - METERS	64,981	0	0.00%	64,981	100.00%	0	0.00%
24	373 - STREET LIGHTING	65,351	0	0.00%	65,351	100.00%	0	0.00%
25	TOTAL DISTRIBUTION	1,152,898	922,891	80.05%	230,007	19.95%	0	0.00%
26	GENERAL PLANT	168,430	106,468	63.21%	55,966	33.23%	5,996	3.56%
27	TOTAL GROSS PLANT	2,944,168	2,563,325	87.07%	285,973	9.71%	94,870	3.22%
28	ACCUMULATED DEPRECIATION:							
29	PRODUCTION	615,243	567,917	92.31%	0	0.00%	47,326	7.69%

Supporting Schedules:

Recap Schedules:

Schedule E-4a | COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE | Page 6 of 8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	TRANSMISSION							
2	350 - EASEMENTS	6,613	6,613	100.00%	0	0.00%	0	0.00%
3	352 - STRUCTURES	3,550	3,550	100.00%	0	0.00%	0	0.00%
4	353 - STATION EQUIPMENT	29,057	29,057	100.00%	0	0.00%	0	0.00%
5	354 - TOWERS AND FIXTURES	24,675	24,675	100.00%	0	0.00%	0	0.00%
6	355 - POLES AND FIXTURES	25,528	25,528	100.00%	0	0.00%	0	0.00%
7	356 - OVERHEAD CONDUCTORS	25,388	25,388	100.00%	0	0.00%	0	0.00%
8	358 - UNDERGROUND CONDUC.	7,429	7,429	100.00%	0	0.00%	0	0.00%
9	359 - ROADS AND TRAILS	39	39	100.00%	0	0.00%	0	0.00%
10	TOTAL TRANSMISSION	122,279	122,279	100.00%	0	0.00%	0	0.00%
11	DISTRIBUTION							
12	360 - EASEMENT	35	35	100.00%	0	0.00%	0	0.00%
13	361 - STRUCTURES	7,717	7,717	100.00%	0	0.00%	0	0.00%
14	362 - STATION EQUIPMENT	60,199	60,199	100.00%	0	0.00%	0	0.00%
15	364 - POLES AND FIXTURES	68,832	68,832	100.00%	0	0.00%	0	0.00%
16	365 - OVERHEAD CONDUCTORS	48,656	48,656	100.00%	0	0.00%	0	0.00%
17	366 - UNDERGROUND CONDUIT	800	800	100.00%	0	0.00%	0	0.00%
18	367 - UNDERGROUND COND. & DEV.	52,723	52,723	100.00%	0	0.00%	0	0.00%
19	368 - LINE TRANSFORMERS	92,899	92,899	100.00%	0	0.00%	0	0.00%
20	369 - SERVICES	50,834	0	0.00%	50,834	100.00%	0	0.00%
21	370 - METERS	21,717	0	0.00%	21,717	100.00%	0	0.00%
22	373 - STREET LIGHTING	33,445	0	0.00%	33,445	100.00%	0	0.00%
23	TOTAL DISTRIBUTION	437,857	331,861	75.79%	105,996	24.21%	0	0.00%
24	GENERAL PLANT	67,940	42,947	63.21%	22,575	33.23%	2,418	3.56%
25	TOTAL ACCUM. DEPRECIATION	1,243,319	1,065,004	85.66%	128,571	10.34%	49,744	4.00%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	MATERIALS & SUPPLIES:							
2	PRODUCTION	120,408	25,092	20.84%	0	0.00%	95,316	79.16%
3	TRANSMISSION	4,070	4,070	100.00%	0	0.00%	0	0.00%
4	DISTRIBUTION	16,523	15,722	95.15%	801	4.85%	0	0.00%
5	CUSTOMER ACCOUNTS	5	0	0.00%	5	100.00%	0	0.00%
6	CUSTOMER ASSISTANCE	5	0	0.00%	5	100.00%	0	0.00%
7	TOTAL MATERIALS & SUPPLIES	141,011	44,884	31.83%	811	0.58%	95,316	67.59%
8	WORK NOT BEARING INTEREST:							
9	PRODUCTION	10,447	9,643	92.30%	0	0.00%	804	7.70%
10	TRANSMISSION	10,412	10,412	100.00%	0	0.00%	0	0.00%
11	DISTRIBUTION	5,797	4,640	80.04%	1,157	19.96%	0	0.00%
12	CUSTOMER ACCOUNTS	0	0	0.00%	0	100.00%	0	0.00%
13	CUSTOMER ASSISTANCE	0	0	0.00%	0	100.00%	0	0.00%
14	TOTAL WORK NOT BEARING INT.	26,656	24,695	92.64%	1,157	4.34%	804	3.02%
15	OTHER WORKING CAPITAL:							
16	PRODUCTION	9,816	9,135	93.06%	0	0.00%	681	6.94%
17	TRANSMISSION	(58)	(58)	100.00%	0	0.00%	0	0.00%
18	DISTRIBUTION	1,740	1,128	64.83%	612	35.17%	0	0.00%
19	CUSTOMER ACCOUNTS	866	0	0.00%	866	100.00%	0	0.00%
20	CUSTOMER ASSISTANCE	838	0	0.00%	838	100.00%	0	0.00%
21	REVENUE RELATED INVESTMENT	109	93	85.32%	7	6.42%	9	8.26%
22	TOTAL OTHER WORKING CAPITAL	13,311	10,298	77.37%	2,323	17.45%	690	5.18%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(6)	(9)
LINE NO.	RATE BASE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL RATE BASE	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	OTHER RATE BASE ITEMS:							
2	PRODUCTION	3,702	3,418	92.33%	0	0.00%	284	7.67%
3	TRANSMISSION	(125)	(125)	100.00%	0	0.00%	0	0.00%
4	DISTRIBUTION	(666)	(487)	73.12%	(179)	26.88%	0	0.00%
5	CUSTOMER ACCOUNTS	(407)	0	0.00%	(407)	100.00%	0	0.00%
6	CUSTOMER ASSISTANCE	(430)	0	0.00%	(430)	100.00%	0	0.00%
7	TOTAL OTHER RATE BASE ITEMS	2,074	2,806	135.29%	(1,016)	-48.99%	284	13.69%
8	TOTAL RATE BASE	1,883,901	1,581,004	83.92%	160,677	8.53%	142,220	7.55%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	OPERATING & MAINTENANCE:							
2	PRODUCTION	103,580	65,007	62.76%	0	0.00%	38,573	37.24%
3	TRANSMISSION							
4	560 - SUPERVISION	1,560	1,560	100.00%	0	0.00%	0	0.00%
5	561 - LOAD DISPATCH	3,419	3,419	100.00%	0	0.00%	0	0.00%
6	562 - STATION	42	42	100.00%	0	0.00%	0	0.00%
7	563 - OVERHEAD LINES	185	185	100.00%	0	0.00%	0	0.00%
8	564 - UNDERGROUND LINES	0	0	0.00%	0	0.00%	0	0.00%
9	565 - TRANS. OF ELEC.	(292)	(292)	100.00%	0	0.00%	0	0.00%
10	568 - MISCELLANEOUS	1,006	1,006	100.00%	0	0.00%	0	0.00%
11	567 - RENTS	160	160	100.00%	0	0.00%	0	0.00%
12	568 - SUPERVISION	1,021	1,021	100.00%	0	0.00%	0	0.00%
13	569 - STRUCTURES	973	973	100.00%	0	0.00%	0	0.00%
14	570 - STATION EQUIPMENT	811	811	100.00%	0	0.00%	0	0.00%
15	571 - OVERHEAD LINES	4,345	4,345	100.00%	0	0.00%	0	0.00%
16	573 - MISCELLANEOUS	99	99	100.00%	0	0.00%	0	0.00%
17	TOTAL TRANSMISSION	13,329	13,329	100.00%	0	0.00%	0	0.00%
18	DISTRIBUTION							
19	580 - SUPERVISION	6,762	2,843	42.04%	3,919	57.96%	0	0.00%
20	581 - LOAD DISPATCH	902	902	100.00%	0	0.00%	0	0.00%
21	582 - STATION	303	303	100.00%	0	0.00%	0	0.00%
22	583 - OVERHEAD LINES	2,579	2,007	77.82%	572	22.18%	0	0.00%
23	584 - UNDERGROUND LINES	739	607	82.14%	132	17.86%	0	0.00%
24	585 - STREET LIGHTING	598	0	0.00%	598	100.00%	0	0.00%
25	586 - METER	2,624	0	0.00%	2,624	100.00%	0	0.00%
26	587 - CUSTOMER INSTA.	1,331	0	0.00%	1,331	100.00%	0	0.00%
27	588 - MISCELLANEOUS	4,360	1,834	42.06%	2,526	57.94%	0	0.00%
28	589 - RENTS	0	0	0.00%	0	0.00%	0	0.00%
29	590 - SUPERVISION	3,660	2,332	63.72%	1,328	36.28%	0	0.00%
30	591 - STRUCTURES	27	27	100.00%	0	0.00%	0	0.00%
31	592 - STATION	946	946	100.00%	0	0.00%	0	0.00%
32	593 - OVERHEAD	13,075	7,749	59.27%	5,326	40.73%	0	0.00%
33	594 - UNDERGROUND	1,897	1,810	95.41%	87	4.59%	0	0.00%
34	595 - LINE TRANS.	1,001	747	74.63%	254	25.37%	0	0.00%
35	596 - STREET LIGHTING	597	0	0.00%	597	100.00%	0	0.00%
36	597 - METERS	159	0	0.00%	159	100.00%	0	0.00%
37	598 - MISCELLANEOUS	472	301	63.77%	171	36.23%	0	0.00%
38	TOTAL DISTRIBUTION	42,032	22,408	53.31%	19,624	46.69%	0	0.00%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	CUSTOMER ACCOUNTS	21,807	0	0.00%	21,807	100.00%	0	0.00%
2	CUSTOMER ASSISTANCE	17,815	0	0.00%	17,815	100.00%	0	0.00%
3	ADMINISTRATION & GENERAL:							
4	PRODUCTION	37,711	34,160	90.58%	0	0.00%	3,551	9.42%
5	TRANSMISSION	4,627	4,627	100.00%	0	0.00%	0	0.00%
6	DISTRIBUTION	23,178	13,121	56.61%	10,057	43.39%	0	0.00%
7	CUSTOMER ACCOUNTS	9,541	0	0.00%	9,541	100.00%	0	0.00%
8	CUSTOMER ASSISTANCE	10,136	0	0.00%	10,136	100.00%	0	0.00%
9	TOTAL ADMIN. & GENERAL	85,195	51,908	60.93%	29,736	34.90%	3,551	4.17%
10	TOTAL OPERATION & MAINT.	283,758	152,652	53.80%	88,982	31.36%	42,124	14.84%
11	DEPRECIATION EXPENSE							
12	PRODUCTION	43,012	39,703	92.31%	0	0.00%	3,309	7.69%
13	TRANSMISSION							
14	350 - EASEMENTS	205	205	100.00%	0	0.00%	0	0.00%
15	352 - STRUCTURES	192	192	100.00%	0	0.00%	0	0.00%
16	353 - STATION EQUIP.	3,692	3,692	100.00%	0	0.00%	0	0.00%
17	354 - TOWERS	744	744	100.00%	0	0.00%	0	0.00%
18	355 - POLES	5,623	5,623	100.00%	0	0.00%	0	0.00%
19	356 - OVERHEAD	2,074	2,074	100.00%	0	0.00%	0	0.00%
20	358 - UNDERGROUND	246	246	100.00%	0	0.00%	0	0.00%
21	359 - ROAD & TRAILS	5	5	100.00%	0	0.00%	0	0.00%
22	TOTAL TRANSMISSION	12,781	12,781	100.00%	0	0.00%	0	0.00%
23	DISTRIBUTION							
24	360 - EASEMENTS	13	13	100.00%	0	0.00%	0	0.00%
25	361 - STRUCTURES	433	433	100.00%	0	0.00%	0	0.00%
26	362 - STATION EQUIP.	5,107	5,107	100.00%	0	0.00%	0	0.00%
27	364 - POLES & FIXTURES	6,281	2,142	34.10%	4,139	65.90%	0	0.00%
28	365 - OVERHEAD COND.	4,398	3,681	83.70%	717	16.30%	0	0.00%
29	366 - UNDERGROUND CONDUIT	14	13	92.86%	1	7.14%	0	0.00%
30	367 - UNDERGROUND COND.	4,533	4,325	95.41%	208	4.59%	0	0.00%

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	368 - LINE TRANSFORMERS	9,621	7,177	74.60%	2,444	25.40%	0	0.00%
2	369 - SERVICES	2,838	0	0.00%	2,838	100.00%	0	0.00%
3	370 - METERS	4,477	0	0.00%	4,477	100.00%	0	0.00%
4	373 - STREET LIGHTING	2,871	0	0.00%	2,871	100.00%	0	0.00%
5	TOTAL DISTRIBUTION	40,586	22,891	56.40%	17,695	43.60%	0	0.00%
6	GENERAL:							
7	PRODUCTION	3,759	3,470	92.31%	0	0.00%	289	7.69%
8	TRANSMISSION	330	330	100.00%	0	0.00%	0	0.00%
9	DISTRIBUTION	1,814	967	53.31%	847	46.69%	0	0.00%
10	CUSTOMER ACCOUNTS	1,077	0	0.00%	1,077	100.00%	0	0.00%
11	CUSTOMER ASSISTANCE	1,146	0	0.00%	1,146	100.00%	0	0.00%
12	TOTAL GENERAL	8,126	4,767	58.66%	3,070	37.78%	289	3.56%
13	TOTAL DEPRECIATION EXP.	104,505	80,142	76.69%	20,765	19.87%	3,598	3.44%
14	REAL & PERS. PROP. TXS.:							
15	PRODUCTION	15,809	14,593	92.31%	0	0.00%	1,216	7.69%
16	TRANSMISSION	2,513	2,513	100.00%	0	0.00%	0	0.00%
17	DISTRIBUTION	5,946	3,823	64.30%	2,123	35.70%	0	0.00%
18	CUSTOMER ACCOUNTS	119	0	0.00%	119	100.00%	0	0.00%
19	CUSTOMER ASSISTANCE	128	0	0.00%	128	100.00%	0	0.00%
20	TOTAL REAL & PERS. PROP TXS	24,515	20,929	85.37%	2,370	9.67%	1,216	4.96%
21	PAYROLL TAXES:							
22	PRODUCTION	2,753	2,882	104.69%	0	0.00%	(129)	-4.69%
23	TRANSMISSION	287	287	100.00%	0	0.00%	0	0.00%
24	DISTRIBUTION	1,598	853	53.38%	745	46.62%	0	0.00%
25	CUSTOMER ACCOUNTS	950	0	0.00%	950	100.00%	0	0.00%
26	CUSTOMER ASSISTANCE	1,011	0	0.00%	1,011	100.00%	0	0.00%
27	TOTAL PAYROLL TAXES	6,599	4,022	60.95%	2,706	41.01%	(129)	-1.96%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	MISS. FRANCHISE TAXES	298	298	100.00%	0	0.00%	0	0.00%
2	MISCELLANEOUS TAXES:							
3	PRODUCTION	48	44	91.67%	0	0.00%	4	8.33%
4	TRANSMISSION	4	4	100.00%	0	0.00%	0	0.00%
5	DISTRIBUTION	23	12	52.17%	11	47.83%	0	0.00%
6	CUSTOMER ACCOUNTS	14	0	0.00%	14	100.00%	0	0.00%
7	CUSTOMER ASSISTANCE	14	0	0.00%	14	100.00%	0	0.00%
8	TOTAL MISCELLANEOUS TAXES	103	60	58.25%	39	37.87%	4	3.88%
9	TOTAL TAXES OTHER THAN							
10	INCOME TAXES	31,515	25,309	80.31%	5,115	16.23%	1,091	3.46%
11	TOTAL EXPENSES EXCL. REV. REL.	419,778	258,103	61.49%	114,862	27.36%	46,813	11.15%
12	REVENUE RELATED	6,843	4,040	59.04%	2,125	31.05%	678	9.91%
13	SUBTOTAL EXPENSES	426,621	262,143	61.45%	116,987	27.42%	47,491	11.13%
14	AMORTIZATION OF ITC	(878)	(673)	76.65%	(175)	19.93%	(30)	3.42%
15	OTHER AMORTIZATION	0	0	0.00%	0	0.00%	0	0.00%
16	TOTAL EXPENSES	425,743	261,470	61.41%	116,812	27.44%	47,461	11.15%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	OPERATING & MAINTENANCE:							
2	PRODUCTION	103,580	65,007	62.76%	0	0.00%	38,573	37.24%
3	TRANSMISSION							
4	560 - SUPERVISION	1,560	1,560	100.00%	0	0.00%	0	0.00%
5	561 - LOAD DISPATCH	3,419	3,419	100.00%	0	0.00%	0	0.00%
6	562 - STATION	42	42	100.00%	0	0.00%	0	0.00%
7	563 - OVERHEAD LINES	185	185	100.00%	0	0.00%	0	0.00%
8	564 - UNDERGROUND LINES	0	0	0.00%	0	0.00%	0	0.00%
9	566 - TRANS. OF ELEC.	(292)	(292)	100.00%	0	0.00%	0	0.00%
10	566 - MISCELLANEOUS	1,006	1,006	100.00%	0	0.00%	0	0.00%
11	567 - RENTS	160	160	100.00%	0	0.00%	0	0.00%
12	568 - SUPERVISION	1,021	1,021	100.00%	0	0.00%	0	0.00%
13	569 - STRUCTURES	973	973	100.00%	0	0.00%	0	0.00%
14	570 - STATION EQUIPMENT	811	811	100.00%	0	0.00%	0	0.00%
15	571 - OVERHEAD LINES	4,345	4,345	100.00%	0	0.00%	0	0.00%
16	573 - MISCELLANEOUS	99	99	100.00%	0	0.00%	0	0.00%
17	TOTAL TRANSMISSION	13,329	13,329	100.00%	0	0.00%	0	0.00%
18	DISTRIBUTION							
19	580 - SUPERVISION	6,761	3,367	49.80%	3,394	50.20%	0	0.00%
20	581 - LOAD DISPATCH	902	902	100.00%	0	0.00%	0	0.00%
21	582 - STATION	303	303	100.00%	0	0.00%	0	0.00%
22	583 - OVERHEAD LINES	2,579	2,579	100.00%	0	0.00%	0	0.00%
23	584 - UNDERGROUND LINES	739	739	100.00%	0	0.00%	0	0.00%
24	585 - STREET LIGHTING	598	0	0.00%	598	100.00%	0	0.00%
25	586 - METER	2,624	0	0.00%	2,624	100.00%	0	0.00%
26	587 - CUSTOMER INSTA.	1,331	0	0.00%	1,331	100.00%	0	0.00%
27	588 - MISCELLANEOUS	4,359	2,171	49.80%	2,188	50.20%	0	0.00%
28	589 - RENTS	0	0	0.00%	0	0.00%	0	0.00%
29	590 - SUPERVISION	3,660	3,504	95.74%	156	4.26%	0	0.00%
30	591 - STRUCTURES	27	27	100.00%	0	0.00%	0	0.00%
31	592 - STATION	946	946	100.00%	0	0.00%	0	0.00%
32	593 - OVERHEAD	13,075	13,077	100.02%	(2)	-0.02%	0	0.00%
33	594 - UNDERGROUND	1,697	1,697	100.00%	0	0.00%	0	0.00%
34	595 - LINE TRANS.	1,001	1,001	100.00%	0	0.00%	0	0.00%
35	596 - STREET LIGHTING	597	0	0.00%	597	100.00%	0	0.00%
36	597 - METERS	159	0	0.00%	159	100.00%	0	0.00%
37	598 - MISCELLANEOUS	472	452	95.76%	20	4.24%	0	0.00%
38	TOTAL DISTRIBUTION	42,030	30,965	73.67%	11,065	26.33%	0	0.00%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	CUSTOMER ACCOUNTS	21,807	0	0.00%	21,807	100.00%	0	0.00%
2	CUSTOMER ASSISTANCE	17,815	0	0.00%	17,815	100.00%	0	0.00%
3	ADMINISTRATION & GENERAL:							
4	PRODUCTION	37,711	34,160	90.58%	0	0.00%	3,551	9.42%
5	TRANSMISSION	4,627	4,627	100.00%	0	0.00%	0	0.00%
6	DISTRIBUTION	23,180	17,507	75.53%	5,673	24.47%	0	0.00%
7	CUSTOMER ACCOUNTS	9,541	0	0.00%	9,541	100.00%	0	0.00%
8	CUSTOMER ASSISTANCE	10,138	0	0.00%	10,138	100.00%	0	0.00%
9	TOTAL ADMIN. & GENERAL	85,197	56,294	66.07%	25,352	29.76%	3,551	4.17%
10	TOTAL OPERATION & MAINT.	283,758	165,595	58.36%	76,039	26.80%	42,124	14.84%
11	DEPRECIATION EXPENSE							
12	PRODUCTION	43,012	39,703	92.31%	0	0.00%	3,309	7.69%
13	TRANSMISSION							
14	350 - EASEMENTS	205	205	100.00%	0	0.00%	0	0.00%
15	352 - STRUCTURES	192	192	100.00%	0	0.00%	0	0.00%
16	353 - STATION EQUIP.	3,692	3,692	100.00%	0	0.00%	0	0.00%
17	354 - TOWERS	744	744	100.00%	0	0.00%	0	0.00%
18	355 - POLES	5,623	5,623	100.00%	0	0.00%	0	0.00%
19	356 - OVERHEAD	2,074	2,074	100.00%	0	0.00%	0	0.00%
20	358 - UNDERGROUND	246	246	100.00%	0	0.00%	0	0.00%
21	359 - ROAD & TRAILS	5	5	100.00%	0	0.00%	0	0.00%
22	TOTAL TRANSMISSION	12,781	12,781	100.00%	0	0.00%	0	0.00%
23	DISTRIBUTION							
24	360 - EASEMENTS	13	13	100.00%	0	0.00%	0	0.00%
25	361 - STRUCTURES	433	433	100.00%	0	0.00%	0	0.00%
26	362 - STATION EQUIP.	5,107	5,107	100.00%	0	0.00%	0	0.00%
27	364 - POLES & FIXTURES	6,282	6,282	100.00%	0	0.00%	0	0.00%
28	365 - OVERHEAD COND.	4,398	4,398	100.00%	0	0.00%	0	0.00%
29	366 - UNDERGROUND CONDUIT	14	14	100.00%	0	0.00%	0	0.00%
30	367 - UNDERGROUND COND.	4,533	4,533	100.00%	0	0.00%	0	0.00%

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	368 - LINE TRANSFORMERS	9,621	9,621	100.00%	0	0.00%	0	0.00%
2	369 - SERVICES	2,838	0	0.00%	2,838	100.00%	0	0.00%
3	370 - METERS	4,477	0	0.00%	4,477	100.00%	0	0.00%
4	373 - STREET LIGHTING	2,871	0	0.00%	2,871	100.00%	0	0.00%
5	TOTAL DISTRIBUTION	40,587	30,401	74.90%	10,186	25.10%	0	0.00%
6	GENERAL:							
7	PRODUCTION	3,759	3,470	92.31%	0	0.00%	289	7.69%
8	TRANSMISSION	330	330	100.00%	0	0.00%	0	0.00%
9	DISTRIBUTION	1,814	1,336	73.65%	478	26.35%	0	0.00%
10	CUSTOMER ACCOUNTS	1,077	0	0.00%	1,077	100.00%	0	0.00%
11	CUSTOMER ASSISTANCE	1,145	0	0.00%	1,145	100.00%	0	0.00%
12	TOTAL GENERAL	8,125	5,136	63.21%	2,700	33.23%	289	3.56%
13	TOTAL DEPRECIATION EXP.	104,505	88,021	84.23%	12,886	12.33%	3,598	3.44%
14	REAL & PERS. PROP. TXS.:							
15	PRODUCTION	15,809	14,593	92.31%	0	0.00%	1,216	7.69%
16	TRANSMISSION	2,513	2,513	100.00%	0	0.00%	0	0.00%
17	DISTRIBUTION	5,946	4,758	80.02%	1,188	19.98%	0	0.00%
18	CUSTOMER ACCOUNTS	119	0	0.00%	119	100.00%	0	0.00%
19	CUSTOMER ASSISTANCE	128	0	0.00%	128	100.00%	0	0.00%
20	TOTAL REAL & PERS. PROP TXS	24,515	21,864	89.19%	1,435	5.85%	1,216	4.96%
21	PAYROLL TAXES:							
22	PRODUCTION	2,753	2,882	104.89%	0	0.00%	(129)	-4.89%
23	TRANSMISSION	287	287	100.00%	0	0.00%	0	0.00%
24	DISTRIBUTION	1,599	1,177	73.61%	422	26.39%	0	0.00%
25	CUSTOMER ACCOUNTS	950	0	0.00%	950	100.00%	0	0.00%
26	CUSTOMER ASSISTANCE	1,010	0	0.00%	1,010	100.00%	0	0.00%
27	TOTAL PAYROLL TAXES	6,599	4,346	65.86%	2,382	36.10%	(129)	-1.96%

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(000s)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
LINE NO.	OPERATING EXPENSE ACCOUNT NO. AND TITLE	ADJUSTED JURISDICTIONAL OPERATING EXPENSES	DEMAND AMOUNT	DEMAND PERCENT	CUSTOMER AMOUNT	CUSTOMER PERCENT	ENERGY AMOUNT	ENERGY PERCENT
1	MISS. FRANCHISE TAXES	298	298	100.00%	0	0.00%	0	0.00%
2	MISCELLANEOUS TAXES:							
3	PRODUCTION	46	42	91.30%	0	0.00%	4	8.70%
4	TRANSMISSION	4	4	100.00%	0	0.00%	0	0.00%
5	DISTRIBUTION	24	18	75.00%	6	25.00%	0	0.00%
6	CUSTOMER ACCOUNTS	14	0	0.00%	14	100.00%	0	0.00%
7	CUSTOMER ASSISTANCE	15	0	0.00%	15	100.00%	0	0.00%
8	TOTAL MISCELLANEOUS TAXES	103	64	62.14%	35	33.98%	4	3.88%
9	TOTAL TAXES OTHER THAN							
10	INCOME TAXES	31,515	26,572	84.32%	3,852	12.22%	1,091	3.46%
11	TOTAL EXPENSES EXCL. REV. REL.	419,778	280,188	66.75%	92,777	22.10%	46,813	11.15%
12	REVENUE RELATED	6,843	4,448	65.00%	1,714	25.05%	681	9.95%
13	SUBTOTAL EXPENSES	426,621	284,636	66.72%	94,491	22.15%	47,494	11.13%
14	AMORTIZATION OF ITC	(878)	(739)	84.16%	(109)	12.42%	(30)	3.42%
15	OTHER AMORTIZATION	0	0	0.00%	0	0.00%	0	0.00%
16	TOTAL EXPENSES	425,743	283,897	66.68%	94,382	22.17%	47,464	11.15%

Supporting Schedules:

Recap Schedules:

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) ACCT. NO.	(3) DESCRIPTION	(4) TOTAL ELECTRIC SYSTEM	(5) WHOLESALE	(6) TOTAL RETAIL SERVICE	(7) RATE CLASS RESIDENTIAL	(8) RATE CLASS GS	(9) RATE CLASS GSD/GSDT	(10) RATE CLASS LP/LPT	(11) RATE CLASS MAJOR ACCTS	(12) RATE CLASS OS	(13) UPS
1		PRESENT REVENUES										
2	440 -	SALES OF ELECTRICITY	510,734	12,241	498,493	296,890	20,537	102,785	33,933	29,452	14,896	0
3	447											
4	451	MISC. SERVICE CHARGES:										
5		RESTORATION FEE	1,213	0	1,213	1,174	31	8	0	0	0	0
6		AFTER HOURS FEE	116	0	116	115	1	0	0	0	0	0
7		INACCESSIBLE METER FEE	26	0	26	19	2	5	0	0	0	0
8		CUST. RECONNECTION FEES	2,823	0	2,823	2,696	84	43	0	0	0	0
9		FRANCHISE CHARGES	42,247	0	42,247	25,162	1,740	8,711	2,876	2,498	1,262	0
10		INSTALL. & REM.-TEMP SER	0	0	0	0	0	0	0	0	0	0
11		CUST. CONNECTION FEES	92	0	92	77	13	2	0	0	0	0
12		COLLECTION CHARGES	207	0	207	161	24	22	0	0	0	0
13		INVESTIGATIVE CHARGES	40	0	40	38	2	0	0	0	0	0
14		BAD CHECK FEES	272	0	272	258	6	8	0	0	0	0
15		TOTAL MISC. SERVICE CHGS.	47,036	0	47,036	29,700	1,903	8,799	2,876	2,498	1,262	0
16	454	RENT FROM ELEC. PROPERTY:										
17		EQUIPMENT RENTAL	1,686	0	1,686	1,045	57	435	119	3	27	0
18		METER TREATER RENTAL	253	0	253	244	7	2	0	0	0	0
19		POLE ATTACHMENT RENTAL	3,110	0	3,110	2,411	169	343	91	32	64	0
20		MICROWAVE TRANSPORT	730	12	718	453	37	124	44	47	13	0
21		RENT FROM PLANT DANIEL	40	1	39	22	1	8	4	4	0	0
22		MISCELLANEOUS RENTS	516	8	508	321	26	88	31	33	9	0
23		TOTAL RENT FROM ELEC. PROP	6,335	21	6,314	4,498	297	1,000	289	119	113	0
24	455	INTERDEPARTMENTAL RENTAL	0	0	0	0	0	0	0	0	0	0

Supporting Schedules: E-13a, E-13b

Recap Schedules:

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 2 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
_ Prior Year Ended 12/31/13
_ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) ACCT. NO.	(3) DESCRIPTION	(4) TOTAL ELECTRIC SYSTEM	(5) WHOLESALE	(6) TOTAL RETAIL SERVICE	(7) RATE CLASS RESIDENTIAL	(8) RATE CLASS GS	(9) RATE CLASS GSD/GSDT	(10) RATE CLASS LP/LPT	(11) RATE CLASS MAJOR ACCTS	(12) RATE CLASS OS	(13) UPS
1	456	OTHER ELECTRIC REVENUES	6,368	190	6,178	3,390	165	1,336	569	692	26	0
2		GULF POWER ENGY SRVC REV	5,632	0	5,632	0	0	0	5,632	0	0	0
3		FPU SERVICE PAYMENTS	3,678	3,678	0	0	0	0	0	0	0	0
4		BLOUNTSTOWN SERVICE PAY	122	4	118	65	3	26	11	13	0	0
5		TOTAL OTHER ELEC. REVENUES	15,800	3,872	11,928	3,455	168	1,362	6,212	705	26	0
6		REVENUE NONASSOC. COS.	65,602	214	7,127	3,389	168	1,760	784	907	99	58,261
7		TOTAL OTHER OPER. REVS.	134,773	4,107	72,405	41,040	2,556	12,921	10,161	4,227	1,500	58,261
8		ADJUSTMENTS TO REVENUE:										
9		FRANCHISE FEE REVENUES	(42,247)	0	(42,247)	(25,162)	(1,740)	(8,711)	(2,676)	(2,496)	(1,262)	0
10		TOTAL ADJUSTED REVENUES	603,260	16,348	528,651	312,768	21,353	106,995	41,218	31,183	15,134	58,261
11		PROPOSED REVENUES										
12	440 -	SALES OF ELECTRICITY	74,393	0	74,393	44,303	2,372	13,194	7,104	6,570	850	0
13	447											
14	451	MISC. SERVICE CHARGES	0	0	0	0	0	0	0	0	0	0
15		TOTAL ADJUSTED REVENUES	74,393	0	74,393	44,303	2,372	13,194	7,104	6,570	850	0

Supporting Schedules: E-13a, E-13b

Recap Schedules:

27

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 3 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) ACCT. NO.	(3) DESCRIPTION	(4) TOTAL ELECTRIC SYSTEM	(5) WHOLESALE	(6) TOTAL RETAIL SERVICE	(7) RATE CLASS RESIDENTIAL	(8) RATE CLASS GS	(9) RATE CLASS GSD/GSDT	(10) RATE CLASS LP/LPT	(11) RATE CLASS MAJOR ACCTS	(12) RATE CLASS OS	(13) UPS
1		PRESENT REVENUES										
2	440 -	SALES OF ELECTRICITY	510,734	12,241	498,493	296,890	20,537	102,785	33,933	29,452	14,896	0
3	447											
4	451	MISC. SERVICE CHARGES:										
5		RESTORATION FEE	1,213	0	1,213	1,174	31	8	0	0	0	0
6		AFTER HOURS FEE	116	0	116	115	1	0	0	0	0	0
7		INACCESSIBLE METER FEE	28	0	28	19	2	5	0	0	0	0
8		CUST. RECONNECTION FEES	2,823	0	2,823	2,696	84	43	0	0	0	0
9		FRANCHISE CHARGES	42,247	0	42,247	25,162	1,740	8,711	2,876	2,496	1,262	0
10		INSTALL. & REM.-TEMP SER	0	0	0	0	0	0	0	0	0	0
11		CUST. CONNECTION FEES	92	0	92	77	13	2	0	0	0	0
12		COLLECTION CHARGES	207	0	207	161	24	22	0	0	0	0
13		INVESTIGATIVE CHARGES	40	0	40	38	2	0	0	0	0	0
14		BAD CHECK FEES	272	0	272	258	8	8	0	0	0	0
15		TOTAL MISC. SERVICE CHGS.	47,036	0	47,036	29,700	1,903	8,799	2,876	2,496	1,262	0
16	454	RENT FROM ELEC. PROPERTY:										
17		EQUIPMENT RENTAL	1,686	0	1,686	1,045	57	435	119	3	27	0
18		METER TREATER RENTAL	253	0	253	244	7	2	0	0	0	0
19		POLE ATTACHMENT RENTAL	3,110	0	3,110	1,841	99	768	263	92	47	0
20		MICROWAVE TRANSPORT	730	12	718	446	35	131	46	47	13	0
21		RENT FROM PLANT DANIEL	40	1	39	22	1	8	4	4	0	0
22		MISCELLANEOUS RENTS	516	8	508	315	25	93	33	33	9	0
23		TOTAL RENT FROM ELEC. PROP	6,335	21	6,314	3,913	224	1,437	465	179	96	0
24	455	INTERDEPARTMENTAL RENTAL	0	0	0	0	0	0	0	0	0	0

Supporting Schedules: E-13a, E-13b

Recap Schedules:

Schedule E-5 | SOURCE AND AMOUNT OF REVENUES - AT PRESENT AND PROPOSED RATES | Page 4 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) ACCT. NO.	(3) DESCRIPTION	(4) TOTAL ELECTRIC SYSTEM	(5) WHOLESALE	(6) TOTAL RETAIL SERVICE	(7) RATE CLASS RESIDENTIAL	(8) RATE CLASS GS	(9) RATE CLASS GSD/GSDT	(10) RATE CLASS LP/LPT	(11) RATE CLASS MAJOR ACCTS	(12) RATE CLASS OS	(13) UPS
1	456	OTHER ELECTRIC REVENUES	6,368	190	6,178	3,390	165	1,336	569	692	26	0
2		GULF POWER ENGY SRVC REV	5,632	0	5,632	0	0	0	5,632	0	0	0
3		FPU SERVICE PAYMENTS	3,678	3,678	0	0	0	0	0	0	0	0
4		BLOUNTSTOWN SERVICE PAY	122	4	118	65	3	26	11	13	0	0
5		TOTAL OTHER ELEC. REVENUES	15,800	3,872	11,928	3,455	168	1,362	6,212	705	26	0
6		REVENUE NONASSOC. COS.	65,602	214	7,127	3,389	168	1,760	784	907	99	58,261
7		TOTAL OTHER OPER. REVS.	134,773	4,107	72,405	40,457	2,483	13,358	10,337	4,287	1,483	58,261
8		ADJUSTMENTS TO REVENUE:										
9		FRANCHISE FEE REVENUES	(42,247)	0	(42,247)	(25,162)	(1,740)	(8,711)	(2,876)	(2,496)	(1,262)	0
10		TOTAL ADJUSTED REVENUES	603,260	16,348	528,651	312,165	21,280	107,432	41,394	31,243	15,117	58,261
11		PROPOSED REVENUES										
12	440 -	SALES OF ELECTRICITY	74,393	0	74,393	44,303	2,372	13,194	7,104	6,570	850	0
13	447											
14	451	MISC. SERVICE CHARGES	0	0	0	0	0	0	0	0	0	0
15		TOTAL ADJUSTED REVENUES	74,393	0	74,393	44,303	2,372	13,194	7,104	6,570	850	0

Supporting Schedules: E-13a, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

CLASS (RATES) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	47,704	22,859	1,279	12,638	5,073	5,091	764
4	DEMAND	330,580	185,700	9,601	80,955	28,000	23,706	2,618
5	PRODUCTION	191,612	106,068	5,288	44,394	16,969	17,975	918
6	TRANSMISSION	46,943	26,280	1,369	12,070	3,920	3,025	279
7	DISTRIBUTION	92,025	53,352	2,944	24,491	7,111	2,706	1,421
8	CUSTOMER	120,205	88,327	9,654	9,194	866	650	11,514
9	DISTRIBUTION	52,676	44,179	4,000	3,514	134	51	799
10	CUSTOMER ACCOUNTS	31,364	27,259	2,203	1,321	34	59	488
11	CUSTOMER ASSISTANCE	25,937	16,889	3,451	4,369	698	540	0
12	CUSTOMER (LIGHTING FACIL)	10,228	0	0	0	0	0	10,228
13	TOTAL REVENUE REQUIREMENT	498,489	296,886	20,534	102,787	33,939	29,447	14,896
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,445	291,283	2,733,687	1,233,654	1,477,619	153,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	887,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,872	209,964	3,408	816	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.43421	0.43909	0.46231	0.41122	0.34454	0.49743
21	CUSTOMER($/CUST/MO OR ¢/KWH)		19.07	27.59	43.79	254.11	796.57	10.39
22	CUSTOMER (LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	82.65
24	DEMAND - PRODUCTION - $/KW		-	-	5.18	6.68	10.12 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.41	1.54	3.06 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	2.86	2.80	0.66 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.01480	1.81542	1.62396	1.37551	1.21648	0.59770
28	DEMAND - TRANSMISSION- ¢/KWH		0.49920	0.46999	0.44153	0.31776	0.20472	0.18165
29	DEMAND - DISTRIBUTION- ¢/KWH		1.01344	1.01070	0.89990	0.57642	0.18313	0.92519
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	48,002	22,818	1,250	11,880	5,279	6,110	665
4	DEMAND	331,952	186,446	9,286	73,839	29,754	30,514	2,113
5	PRODUCTION	193,269	106,421	5,168	41,653	17,685	21,549	793
6	TRANSMISSION	47,847	26,500	1,294	10,364	4,359	5,129	201
7	DISTRIBUTION	90,836	53,525	2,824	21,822	7,710	3,836	1,119
8	CUSTOMER	118,536	88,998	9,512	8,845	880	667	9,634
9	DISTRIBUTION	52,802	44,838	3,880	3,228	141	52	663
10	CUSTOMER ACCOUNTS	31,343	27,286	2,196	1,310	34	59	478
11	CUSTOMER ASSISTANCE	25,898	16,894	3,436	4,307	705	556	0
12	CUSTOMER (LIGHTING FACIL)	8,493	0	0	0	0	0	8,493
13	TOTAL REVENUE REQUIREMENT	498,490	298,262	20,048	94,564	35,913	37,291	12,412
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,446	291,283	2,733,687	1,233,654	1,477,619	153,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	887,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,872	209,964	3,408	816	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.43344	0.42914	0.43458	0.42792	0.41350	0.43297
21	CUSTOMER($/CUST/MO OR ¢/KWH)		19.21	27.19	42.13	258.22	817.40	9.22
22	CUSTOMER(LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	68.63
24	DEMAND - PRODUCTION - $/KW		-	-	4.86	6.97	7.93 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.21	1.72	1.82 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	2.55	3.04	0.37 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.02150	1.77422	1.52369	1.43355	1.45836	0.51631
28	DEMAND - TRANSMISSION- ¢/KWH		0.50338	0.44424	0.37912	0.35334	0.34711	0.13087
29	DEMAND - DISTRIBUTION- ¢/KWH		1.01673	0.96950	0.79826	0.82497	0.25961	0.72856
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

CLASS (RATES) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	47,462	23,323	1,336	12,116	4,878	5,035	774
4	DEMAND	356,998	207,748	11,170	82,892	28,247	23,763	3,178
5	PRODUCTION	191,279	108,254	5,528	42,498	16,291	17,777	933
6	TRANSMISSION	46,746	27,620	1,514	10,904	3,507	2,911	290
7	DISTRIBUTION	116,973	71,874	4,128	29,492	8,448	3,075	1,955
8	CUSTOMER	94,040	65,821	8,032	7,783	809	646	10,949
9	DISTRIBUTION	26,156	21,515	2,330	2,144	84	48	35
10	CUSTOMER ACCOUNTS	31,468	27,353	2,220	1,314	34	59	488
11	CUSTOMER ASSISTANCE	25,990	18,953	3,482	4,325	691	539	0
12	CUSTOMER (LIGHTING FACIL)	10,426	0	0	0	0	0	10,426
13	TOTAL REVENUE REQUIREMENT	496,500	296,892	20,538	102,791	33,934	29,444	14,901
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,446	291,283	2,733,687	1,233,654	1,477,819	163,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	887,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,872	209,964	3,408	818	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.44303	0.45866	0.44321	0.39541	0.34075	0.50394
21	CUSTOMER($/CUST/MO OR ¢/KWH)		14.21	22.96	37.07	237.38	791.67	4.23
22	CUSTOMER (LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	84.25
24	DEMAND - PRODUCTION - $/KW		-	-	4.96	8.42	10.12 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.27	1.38	3.06 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	3.44	3.33	0.68 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.05632	1.89781	1.55463	1.32055	1.20308	0.60746
28	DEMAND - TRANSMISSION- ¢/KWH		0.52465	0.51977	0.39888	0.28428	0.19701	0.18881
29	DEMAND - DISTRIBUTION- ¢/KWH		1.36527	1.41718	1.07884	0.68488	0.20811	1.27287
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	48,009	22,831	1,253	11,876	5,278	6,108	663
4	DEMAND	358,705	202,594	10,163	80,454	31,874	31,093	2,527
5	PRODUCTION	193,292	108,465	5,175	41,628	17,681	21,549	794
6	TRANSMISSION	47,861	26,507	1,295	10,363	4,360	5,131	205
7	DISTRIBUTION	117,552	69,622	3,693	28,463	9,833	4,413	1,528
8	CUSTOMER	91,783	65,784	7,774	7,705	833	663	9,024
9	DISTRIBUTION	26,002	21,609	2,135	2,085	95	49	29
10	CUSTOMER ACCOUNTS	31,359	27,279	2,199	1,311	34	59	477
11	CUSTOMER ASSISTANCE	25,904	16,896	3,440	4,309	704	555	0
12	CUSTOMER (LIGHTING FACIL)	8,518	0	0	0	0	0	8,518
13	TOTAL REVENUE REQUIREMENT	498,497	291,209	19,190	100,035	37,985	37,864	12,214
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,445	291,283	2,733,687	1,233,654	1,477,619	153,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	687,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,872	209,964	3,408	816	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.43368	0.43017	0.43443	0.42783	0.41337	0.43167
21	CUSTOMER($/CUST/MO OR ¢/KWH)		14.20	22.22	36.70	244.42	812.50	4.09
22	CUSTOMER(LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	68.84
24	DEMAND - PRODUCTION - $/KW		-	-	4.86	6.96	7.93 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.21	1.72	1.82 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	3.32	3.87	0.37 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.02234	1.77662	1.52278	1.43322	1.45836	0.51696
28	DEMAND - TRANSMISSION- ¢/KWH		0.50351	0.44458	0.37909	0.35342	0.34725	0.13347
29	DEMAND - DISTRIBUTION- ¢/KWH		1.32249	1.26784	1.04119	0.79706	0.29866	0.99486
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

Schedule E-6b | COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES | Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	53,619	25,491	1,398	13,268	5,897	6,824	741
4	DEMAND	390,117	219,109	10,920	86,898	34,999	35,686	2,505
5	PRODUCTION	216,520	119,181	5,788	46,683	19,825	24,153	890
6	TRANSMISSION	62,209	34,435	1,681	13,494	5,674	6,664	261
7	DISTRIBUTION	111,388	65,493	3,451	26,721	9,500	4,869	1,354
8	CUSTOMER	129,152	96,719	10,246	9,490	918	686	11,093
9	DISTRIBUTION	60,955	51,709	4,503	3,756	160	59	768
10	CUSTOMER ACCOUNTS	31,888	27,744	2,232	1,331	34	61	486
11	CUSTOMER ASSISTANCE	26,470	17,266	3,511	4,403	724	566	0
12	CUSTOMER (LIGHTING FACIL)	9,839	0	0	0	0	0	9,839
13	TOTAL REVENUE REQUIREMENT	572,888	341,319	22,564	109,656	41,814	43,196	14,339
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,445	291,283	2,733,687	1,233,654	1,477,619	153,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	687,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,672	209,964	3,408	816	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.48421	0.47995	0.48535	0.47801	0.46182	0.48245
21	CUSTOMER($/CUST/MO OR ¢/KWH)		20.88	29.29	45.20	269.37	840.69	10.13
22	CUSTOMER(LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	79.51
24	DEMAND - PRODUCTION - $/KW		-	-	5.45	7.81	8.68 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.57	2.23	2.37 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	3.12	3.74	0.50 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.26389	1.98707	1.70769	1.60702	1.63459	0.57947
28	DEMAND - TRANSMISSION - ¢/KWH		0.65411	0.57710	0.49362	0.45993	0.45100	0.16993
29	DEMAND - DISTRIBUTION - ¢/KWH		1.24406	1.18476	0.97747	0.77007	0.32952	0.68157
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

($000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL RETAIL SERVICE	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS
1	REVENUE REQUIREMENTS FROM							
2	SALE OF ELECTRICITY ($000)							
3	ENERGY (NON-FUEL PORTION)	53,626	25,503	1,399	13,264	5,896	6,823	741
4	DEMAND	421,140	237,834	11,935	94,583	37,457	36,346	2,985
5	PRODUCTION	216,545	119,226	5,796	46,658	19,822	24,151	892
6	TRANSMISSION	62,222	34,447	1,681	13,493	5,673	6,664	264
7	DISTRIBUTION	142,373	84,161	4,458	34,432	11,962	5,531	1,829
6	CUSTOMER	98,130	69,783	8,230	8,180	872	681	10,384
9	DISTRIBUTION	29,877	24,756	2,479	2,443	112	54	33
10	CUSTOMER ACCOUNTS	31,909	27,759	2,236	1,332	36	61	485
11	CUSTOMER ASSISTANCE	26,478	17,268	3,515	4,405	724	566	0
12	CUSTOMER (LIGHTING FACIL)	9,866	0	0	0	0	0	9,866
13	TOTAL REVENUE REQUIREMENT	572,896	333,120	21,564	116,027	44,225	43,850	14,110
14	BILLING UNITS (ANNUAL)							
15	ENERGY (MWH)		5,264,445	291,283	2,733,687	1,233,654	1,477,619	153,590
16	BILLING DEMAND (KW)		-	-	8,569,894	2,539,002	887,068	-
17	SBS BILLING KW FOR RSRV CHG		-	-	-	-	89,448	-
18	CUSTOMER		4,632,396	349,872	209,964	3,408	816	123,744
19	UNIT COST							
20	ENERGY (¢/KWH)		0.48444	0.48029	0.48521	0.47793	0.46176	0.48245
21	CUSTOMER($/CUST/MO OR ¢/KWH)		15.08	23.52	38.96	255.87	834.56	4.19
22	CUSTOMER(LIGHTING FACIL.)							
23	($/CUSTOMER/MO)		-	-	-	-	-	79.73
24	DEMAND - PRODUCTION - $/KW		-	-	5.44	7.81	8.88 [1]	-
25	DEMAND - TRANSMISSION - $/KW		-	-	1.57	2.23	2.37 [1]	-
26	DEMAND - DISTRIBUTION - $/KW		-	-	4.02	4.71	0.50 [1]	-
27	DEMAND - PRODUCTION - ¢/KWH		2.26474	1.98982	1.70678	1.60677	1.63445	0.58077
28	DEMAND - TRANSMISSION - ¢/KWH		0.65433	0.57710	0.49358	0.45985	0.45100	0.17189
29	DEMAND - DISTRIBUTION - ¢/KWH		1.59867	1.53047	1.25954	0.98964	0.37432	1.19083
30	1 $/KW Based on Rate Class SBS							

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Connection of Initial Service - Residential

(1) Line No.	(2) Task	(3) Costs Connect	(4) Costs Disconnect	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				
3	Customer Care Center receives and				
4	processes request from customer.	$ 19.87	$ 7.14	$ 27.01	This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch				
6	Center dispatches the order to the				
7	appropriate field representative and				
8	completes the order after the field work has				
9	been performed.	$ 0.59	$ 0.59	$ 1.18	This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases.
10					
11	The Field Service Representative				
12	disconnects the service.	$ -	$ 0.65	$ 0.65	This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
13					
14					
15	The Service Technician connects the service.	$ 8.56	$ 0.00	$ 8.56	This cost represents the carrying cost for the activity performed by the Service Technician, which is only capitalized for the connection of initial service.
16	Total	$ 29.02	$ 8.38	$ 37.40	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Connection of Initial Service - Non Residential

(1) Line No.	(2) Task	(3) Costs Connect	(4) Costs Disconnect	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and				equipment, office expenses, incidental expenses, materials,
4	processes request from customer.	$ 19.87	$ 7.14	$ 27.01	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch				
6	Center dispatches the order to the				This cost represents labor and benefits, communication
7	appropriate field representative and				equipment, office expenses, incidental expenses, IT
8	completes the order after the field work has				products and services, and Automated Resource
9	been performed.	$ 4.29	$ 4.29	$ 8.58	Management System (ARMS) wireless laptop leases.
10					
11	The Field Service Representative				This cost represents labor and benefits, communication
12	disconnects the service.	$ -	$ 32.25	$ 32.25	equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
13					
14					This cost represents the carrying cost for the activity
15	The Service Technician connects the service.	$ 8.56	$ 0.00	$ 8.56	performed by the Service Technician, which is only capitalized for the connection of initial service.
16	Total	$ 32.72	$ 43.68	$ 76.40	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Connection of Existing Service - Residential

(1) Line No.	(2) Task	(3) Costs Connect	(4) Costs Disconnect	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and				equipment, office expenses, incidental expenses, materials,
4	processes request from customer.	$ 19.87	$ 7.14	$ 27.01	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch				
6	Center dispatches the order to the				This cost represents labor and benefits, communication
7	appropriate field representative and				equipment, office expenses, incidental expenses, IT
8	completes the order after the field work has				products and services, and Automated Resource
9	been performed.	$ 0.59	$ 0.59	$ 1.18	Management System (ARMS) wireless laptop leases.
10					
11	The Field Service Representative connects				This cost represents labor and benefits, communication
12	and disconnects the service.	$ 0.65	$ 0.65	$ 1.30	equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
13	Total	$ 21.11	$ 8.38	$ 29.49	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Connection of Existing Service - Non Residential

(1) Line No.	(2) Task	(3) Costs Connect	(4) Costs Disconnect	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and				equipment, office expenses, incidental expenses, materials,
4	processes request from customer.	$ 19.87	$ 7.14	$ 27.01	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch				
6	Center dispatches the order to the				This cost represents labor and benefits, communication
7	appropriate field representative and				equipment, office expenses, incidental expenses, IT
8	completes the order after the field work has				products and services, and Automated Resource
9	been performed.	$ 4.29	$ 4.29	$ 8.58	Management System (ARMS) wireless laptop leases.
10					
11	The Field Service Representative connects				This cost represents labor and benefits, communication
12	and disconnects the service.	$ 40.31	$ 32.25	$ 72.56	equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
13	Total	$ 64.47	$ 43.68	$ 108.15	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Restoration of Service (After Violation of Rules)

(1) Line No.	(2) Task	(3) Costs Disconnect	(4) Costs Restore	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and				equipment, office expenses, incidental expenses, materials,
4	processes request from customer.	$ -	$ 4.62	$ 4.62	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Customer Service Representive				This cost represents labor and benefits, communication
6	performs collection services for customers in				equipment, office expenses, incidental expenses, materials,
7	the office, such as payment arrangements,				IT products and services, customer accounting, and
8	extensions, collections, etc.	$ -	$ 4.94	$ 4.94	overheads.
9	The Service Dispatcher in the Dispatch				
10	Center dispatches the order to the				This cost represents labor and benefits, communication
11	appropriate field representative and				equipment, office expenses, incidental expenses, IT
12	completes the order after the field work has				products and services, and Automated Resource
13	been performed.	$ 4.29	$ 4.29	$ 8.58	Management System (ARMS) wireless laptop leases.
14					
15	The Customer Service Representive builds				This cost represents labor and benefits, communication
16	collection lists and evaluates the accounts				equipment, office expenses, incidental expenses, materials,
17	prior to sending to the field for action.	$ 1.82	$ 0.00	$ 1.82	IT products and services, customer accounting, and overheads.
18					
19	The Field Service Representative				This cost represents labor and benefits, communication
20	disconnects and restores the service.	$ 22.42	$ 22.42	$ 44.84	equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
21	Total	$ 28.53	$ 36.27	$ 64.80	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Restoration of Service After Hours (After Violation of Rules)

(1) Line No.	(2) Task	(3) Costs Disconnect	(4) Costs Restore after hours (6:00 p.m.)	(5) Costs Total	(6) Cost Description
1					This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads.
2	The Customer Care Representative in the				
3	Customer Care Center receives and				
4	processes request from customer.	$ -	$ 4.62	$ 4.62	
5	The Customer Service Representive				This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads.
6	performs collection services for customers in				
7	the office, such as payment arrangements,				
8	extensions, collections, etc.	$ 4.94	$ 4.94	$ 9.88	
9	The Service Dispatcher in the Dispatch				This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases.
10	Center dispatches the order to the				
11	appropriate field representative and				
12	completes the order after the field work has				
13	been performed.	$ 4.29	$ 4.29	$ 8.58	
14					This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads.
15	The Customer Service Representive builds				
16	collection lists and evaluates the accounts				
17	prior to sending to the field for action.	$ 1.82	$ 0.00	$ 1.82	
18					This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases.
19	The Field Service Representative				
20	disconnects the service.	$ 22.42	$ 0.00	$ 22.42	
21					This cost represents labor and benefits, communication equipment, meals, transportation, ARMS wireless and laptop leases, miscellaneous expenses, small tools, and minor materials.
22					
23	After 6:00 p.m, the Service Technician is				
24	required to restore the service.	$ -	$ 28.70	$ 28.70	
25	Total	$ 33.47	$ 42.55	$ 76.02	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative service describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Restoration of Service at Pole (After Violation of Rules)

(1) Line No.	(2) Task	(3) Costs Disconnect at Pole	(4) Costs Restore at Pole	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and processes				equipment, office expenses, incidental expenses, materials,
4	request from customer.	$ -	$ 4.62	$ 4.62	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Customer Service Representive performs				This cost represents labor and benefits, communication
6	collection services for customers in the office,				equipment, office expenses, incidental expenses, materials,
7	such as payment arrangements, extensions,				IT products and services, customer accounting, and
8	collections, etc.	$ -	$ 4.94	$ 4.94	overheads.
9	The Service Dispatcher in the Dispatch Center				This cost represents labor and benefits, communication
10	dispatches the order to the appropriate field				equipment, office expenses, incidental expenses, IT
11	representative and completes the order after the				products and services, and Automated Resource
12	field work has been performed.	$ 4.29	$ 4.29	$ 8.58	Management System (ARMS) wireless laptop leases.
13					
14	The Customer Service Representive builds				This cost represents labor and benefits, communication
15	collection lists and evaluates the accounts prior to				equipment, office expenses, incidental expenses, materials,
16	sending to the field for action.	$ 1.82	$ -	$ 1.82	IT products and services, customer accounting, and overheads.
17	Fifty percent of the time, the Field Service				
18	Representative travels to the premise and finds				
19	the meter inaccessible. The Service Technician				This cost represents labor and benefits, communication
20	is then required to make an additional trip to the				equipment, office expenses, meals, transportation,
21	premise to disconnect service at the pole.	$ 11.21	$ -	$ 11.21	incidental expenses, and ARMS wireless laptop leases.
22					
23	The Service Technician returns to the premise to				This cost represents labor and benefits, communication
24	disconnect the service after the Field Service				equipment, meals, transportation, ARMS wireless laptop
25	Representative finds the meter inaccessible.	$ 29.40	$ -	$ 29.40	leases, miscellaneous expenses, small tools, and minor materials.
26					
27					This cost represents labor and benefits, communication
28	The Service Technician restores the service at the				equipment, meals, transportation, ARMS wireless laptop
29	pole.	$ -	$ 33.60	$ 33.60	leases, miscellaneous expenses, small tools, and minor materials.
30	Total	$ 46.72	$ 47.45	$ 94.17	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Premise Visit

(1) Line No.	(2) Task	(3) Costs	(4) Cost Description
1	The Customer Service Representive		This cost represents labor and benefits, communication
2	performs collection services for customers		equipment, office expenses, incidental expenses,
3	in the office, such as payment		materials, Information Technology (IT) products and
4	arrangements, extensions, collections, etc.	$ 4.94	services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch		
6	Center dispatches the order to the		This cost represents labor and benefits, communication
7	appropriate field representative and		equipment, office expenses, incidental expenses, IT
8	completes the order after the field work has		products and services, and Automated Resource
9	been performed.	$ 4.29	Management System (ARMS) wireless laptop leases.
10			
11	The Customer Service Representive builds		This cost represents labor and benefits, communication
12	collection lists and evaluates the accounts		equipment, office expenses, incidental expenses,
13	prior to sending to the field for action.	$ 1.82	materials, IT products and services, customer accounting, and overheads.
14	The Field Service Representative visits the		This cost represents labor and benefits, communication
15	premise and leaves notification of		equipment, office expenses, meals, transportation,
16	delinquency.	$ 22.42	incidental expenses, and ARMS wireless laptop leases.
17	Total	$ 33.47	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative service describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Connection of Temporary Service

(1) Line No.	(2) Task	(3) Costs Connect	(4) Costs Disconnect	(5) Costs Total	(6) Cost Description
1					
2	The Customer Care Representative in the				This cost represents labor and benefits, communication
3	Customer Care Center receives and				equipment, office expenses, incidental expenses, materials,
4	processes request from customer.	$ 19.87	$ 7.14	$ 27.01	Information Technology (IT) products and services, customer accounting, and overheads.
5	The Service Dispatcher in the Dispatch				
6	Center dispatches the order to the				This cost represents labor and benefits, communication
7	appropriate field representative and				equipment, office expenses, incidental expenses, IT
8	completes the order after the field work				products and services, and Automated Resource
9	has been performed.	$ 4.29	$ 4.29	$ 8.58	Management System (ARMS) wireless laptop leases.
10					This cost represents labor and benefits, communication
11					equipment, meals, transportation, ARMS wireless and
12	The Service Technician connects the				laptop leases, miscellaneous expenses, small tools, and
13	service.	$ 51.80	$ 32.90	$ 84.70	minor materials.
14	Total	$ 75.96	$ 44.33	$ 120.29	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

Investigation of Unauthorized Use - FSR

(1) Line No.	(2) Task	(3) Costs	(4) Cost Description
1	The Field Service Representative opens a		
2	revenue protection case and performs all		This cost represents labor and benefits, communication
3	investigative activities until the case is closed		equipment, office expenses, incidental expenses, materials,
4	or until the case is turned over to a Security		Information Technology (IT) products and services,
5	Dept Investigator to complete the case.	$ 70.83	customer accounting, and overheads.
6	Total	$ 70.83	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. : 130140-EI

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_____ Prior Year Ended 12/31/13
_____ Historical Year Ended 12/31/12
Witness: M. D. Neyman

(1) Line No.	(2) Task	Returned Item Charge (3) Costs
1	Returned Item Charge for Amounts > $300	$ 40.00
2	Returned Item Charge for Amounts > $50 < $300	$ 30.00
3	Returned Item Charge for Amounts < $50	$ 25.00

4 Note: The returned item fee is based on the amount of the returned check or draft dishonored by the bank, in accordance with Florida Statute 68.065.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
		Present		Increase	Increase	Increase		Company Proposed		% Increase	
Line No.	Rate Class	ROR	Index	from Service Charges	from Sale of Electricity	from Other Revenue - Unbilled	Total Increase	ROR	Index	With Adjustment Clauses	Without Adjustment Clauses
1	RESIDENTIAL	3.98%	0.96	$972,075	$43,270,746	$60,179	$44,303,000	6.46%	1.00	6.70%	14.92%
2	GS	4.52%	1.12	$117,224	$2,252,390	$2,386	$2,372,000	6.80%	1.05	6.03%	11.55%
3	GSD/GSDT	5.37%	1.33	$55,767	$13,124,695	$13,538	$13,194,000	7.48%	1.16	4.71%	12.84%
4	LP/LPT	3.24%	0.80	$0	$7,090,731	$13,269	$7,104,000	6.15%	0.95	6.06%	20.94%
5	MAJOR ACCTS	0.84%	0.21	$0	$6,570,000	$0	$6,570,000	3.53%	0.55	4.79%	22.31%
6	OS	7.17%	1.77	$0	$849,106	$894	$850,000	8.23%	1.27	3.28%	5.71%
7	TOTAL RETAIL:	4.05%	1.00	$1,145,066	$73,157,668	$90,266	$74,393,000	6.47%	1.00	5.90%	14.92%

47

Supporting Schedules: E-13a, E-13b

Recap Schedules:

Schedule E-8 COMPANY-PROPOSED ALLOCATION OF THE RATE INCREASE BY RATE CLASS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh

(1) Line No.	(2) Rate Class	(3) Present ROR	(4) Present Index	(5) Increase from Service Charges	(6) Increase from Sale of Electricity	(7) Increase from Other Revenue - Unbilled	(8) Total Increase	(9) Company Proposed ROR	(10) Company Proposed Index	(11) % Increase With Adjustment Clauses	(12) % Increase Without Adjustment Clauses
1	RESIDENTIAL	4.38%	1.08	$972,075	$43,270,746	$60,179	$44,303,000	6.94%	1.07	6.70%	14.92%
2	GS	5.43%	1.34	$117,224	$2,252,390	$2,386	$2,372,000	7.84%	1.21	6.03%	11.55%
3	GSD/GSDT	4.47%	1.10	$55,767	$13,124,695	$13,538	$13,194,000	6.46%	1.00	4.71%	12.84%
4	LP/LPT	2.48%	0.61	$0	$7,090,731	$13,269	$7,104,000	5.24%	0.81	6.06%	20.94%
5	MAJOR ACCTS	0.66%	0.16	$0	$6,570,000	$0	$6,570,000	3.31%	0.51	4.79%	22.31%
6	OS	7.48%	1.85	$0	$849,106	$894	$850,000	8.56%	1.32	3.28%	5.71%
7	TOTAL RETAIL:	4.05%	1.00	$1,145,066	$73,157,668	$90,266	$74,393,000	6.47%	1.00	5.90%	14.92%

Supporting Schedules: E-13a, E-13b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy, J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1) LINE NO.	(2) RATE SCHEDULE	(3) ANNUAL SALES MWH	(4) UNBILLED MWH	(5) TOTAL SALES MWH	(6) OUTPUT TO LINE MWH*	(7) CLASS NCP KW*	(8) CP WINTER KW*	(9) CP SUMMER KW*	(10) AVERAGE 12 CP KW*	(11) AVERAGE DEMAND KW*	(12) 12 CP & 1/13 WTD AVG DMD	(13) AVG NUMBER OF CUSTOMERS
1	RATE CLASS RESIDENTIAL	5,258,938	5,507	5,264,445	5,643,768	1,484,221	1,416,102	1,313,739	1,144,164	644,266	1,105,710	386,033
2	RATE CLASS GS	290,975	308	291,283	312,270	80,213	56,977	72,089	55,758	35,647	54,211	29,156
3	RATE CLASS GSD/GSDT	2,730,850	2,837	2,733,687	2,930,180	620,485	371,571	583,449	451,028	334,495	442,064	17,497
4	RATE CLSS LP/LPT	1,231,342	2,312	1,233,654	1,304,356	225,191	159,767	234,281	191,920	148,899	188,611	284
5	MAJOR ACCOUNTS	1,477,619	0	1,477,619	1,508,184	95,735	222,173	242,902	233,603	172,167	228,877	68
6	RATE CLASS OS	153,368	222	153,590	164,657	38,108	13,175	4,949	8,774	18,796	9,545	10,312
7	SUBTOTAL RETAIL	11,143,092	11,186	11,154,278	11,863,415	2,543,953	2,239,765	2,451,409	2,085,247	1,354,270	2,029,018	443,350
8	WHOLESALE	351,048	0	351,048	356,397	0	78,236	70,590	64,086	40,685	N/A	1
9	TOTAL	11,494,140	11,186	11,505,326	12,219,812	2,543,953	2,318,001	2,521,999	2,149,333	1,394,955	2,029,018	443,351

10 * At Generation

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
_ Prior Year Ended 12/31/13
_ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy, J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh

(1) LINE NO.	(2) RATE SCHEDULE	(3) ANNUAL SALES MWH	(4) UNBILLED MWH	(5) TOTAL SALES MWH	(6) OUTPUT TO LINE MWH*	(7) CLASS NCP KW*	(8) CP WINTER KW*	(9) CP SUMMER KW*	(10) AVERAGE 12 CP KW*	(11) AVERAGE DEMAND KW*	(12) 12 CP & 1/13 WTD AVG DMD	(13) AVG NUMBER OF CUSTOMERS
1	RATE CLASS RESIDENTIAL	5,258,938	5,507	5,264,445	5,643,768	1,484,223	1,416,102	1,313,739	1,144,164	644,266	1,105,710	386,033
2	RATE CLASS GS	290,975	308	291,283	312,270	80,213	56,977	72,089	55,758	35,647	54,211	29,156
3	RATE CLASS GSD/GSDT	2,730,850	2,837	2,733,687	2,930,180	620,484	371,571	583,449	451,028	334,495	442,064	17,497
4	RATE CLSS LP/LPT	1,231,342	2,312	1,233,654	1,304,356	225,191	159,767	234,281	191,920	148,899	168,611	284
5	MAJOR ACCOUNTS	1,477,619	0	1,477,619	1,508,184	95,735	222,173	242,902	233,603	172,167	228,877	68
6	RATE CLASS OS	153,368	222	153,590	164,657	38,109	13,175	4,949	8,774	18,796	9,545	10,312
7	SUBTOTAL RETAIL	11,143,092	11,186	11,154,278	11,863,415	2,543,955	2,239,765	2,451,409	2,085,247	1,354,270	2,029,018	443,350
8	WHOLESALE	351,048	0	351,048	356,397	0	78,236	70,590	64,086	40,685	N/A	1
9	TOTAL	11,494,140	11,186	11,505,326	12,219,812	2,543,955	2,318,001	2,521,999	2,149,333	1,394,955	2,029,018	443,351

10 * At Generation

50

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

Line No.

1 Demand Related

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand Allocators are developed for each respective level. Level 1 and 2 are identical, since Gulf does not make any sales at Level 1. This allocator and the Level 3
3 demand allocator are calculated by the 12-MCP method. Levels 4 and 5 are based on the annual non-coincident peak demands for each respective rate class.

4 The numeric designations refer to the following voltage levels:

5	Level	Description	Voltage
6	1	Production	
7	2	Transmission Step-Up Substations	
8		Transmission Lines	115/230
9		Transmission Substations maintaining	115/230 to 46
10		integrity of the transmission grid	
11		Subtransmission Lines	46
12	3	Transmission and Distribution Substations	115/230 to 12
13		making a transformation from Transmission	and 46 to 12
14		voltage to Distribution voltage	and lower
15	4	Primary Distribution Lines	Less than 22
16	5	Secondary Distribution (line transformers)	

17 Production level costs are allocated first to jurisdiction on a Level 1 12-MCP allocator. The retail jurisdiction resultant is then divided into two pieces:
18 one piece which is 12/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 12-MCP allocator, while the remaining piece,
19 which is the 1/13 of the retail portion, is then allocated back to retail rates upon the appropriate Level 1 Energy Allocator.

20 Mr. Thompson provides the 12-MCP demand for each rate class by level and also provides the total system losses. The load flow process, as described in
21 Mr. O'Sheasy's testimony, internally calculates the 12-MCP demand allocators by rate and level adjusted for losses.

Supporting Schedules: Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

Line No.

1 METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand levels 4 and 5 are allocated on the annual non-coincident peak demand (NCP). The NCP demands are provided by Mr. Thompson, and the loss factors
3 developed in the 12-MCP load balance are used to adjust for losses. Workpapers for all the demand and energy allocators are attached.

4 Energy Related

5 Mr. O'Sheasy's testimony describes the development of the energy allocator. Related workpapers are attac

6 Customer Related

7 Mr. Thompson provided the average number of customers by rate and level for the test period. These allocators are summarized in Sched

8 The customer accounts expense was directly assigned to rate, provided by Gulf Power Company. Uncollectible expense was directly assigned to rate, provided by Gulf Power Company.

9 Gulf Power Company provided a breakdown of each customer assistance expense account. The analysis of these accounts to rate is detailed
10 in Exhibit_____MTO-2.

11 Accounts 364 - 370 were classified as customer and demand related using the Minimum Distribution System as explained in Mr. O'Sheasy's testimony.

12 Account 370 was classified as customer related and was allocated to rate according to the following analysis: Single phase watthour meters were allocated
13 between RS, GS, and GSD based on the number of meters installed. All other single phase meters were assigned to GSD. Three phase
14 watthour meters were allocated to RS, GS, and GSD based on the number of meters installed. Three phase demand meters were allocated to GS
15 and GSD based on the number of metered customers. Accessory equipment was allocated to all rate classes based on the number of
16 meters installed. AMI single phase meters were allocated to RS, GS, GSD and OS based on number of single phase meters installed and AMI three phase meters were
17 allocated to RS, GS, GSD, LP, Major Accounts, and OS based on number of three phase meters installed.

18 Other Related

19 Salaries and Wages were provided by function for the test period. The production portion was allocated to jurisdiction upon 12-MCP. The retail portion was then
20 allocated to retail rates upon the 12-MCP and 1/13 energy methodology mentioned above under demand. The other functional amounts were allocated to rate on the
21 corresponding operation and maintenance expenses. The functional split and results are summarized in Exhibit_____MTO-2.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
AVERAGE NUMBER OF CUSTOMERS

(1) LINE NO.	(2) DESCRIPTION LEVEL	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(8) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1										
2	A	0	0	0	0	0	0	0	0	0
3	B-1	0	0	0	0	0	0	0	0	0
4	B-2	3	0	0	0	0	3	0	3	0
5	C-1 CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
6	C-1 COMMON	0	0	0	0	0	0	0	0	0
7	TOTAL C-1	0	0	0	0	0	0	0	0	0
8	C-2 CUSTOMER SUBS	11	0	0	0	4	6	0	10	1
9	C-2 COMMON	7	0	0	0	1	6	0	7	0
10	TOTAL C-2	18	0	0	0	5	12	0	17	1
11	D	0	0	0	0	0	0	0	0	0
12	E CUSTOMER SUBS	1	0	0	0	1	0	0	1	0
13	E COMMON	10	0	0	3	2	5	0	10	0
14	TOTAL E	11	0	0	3	3	5	0	11	0
15	F CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
16	F COMMON	73	0	2	28	28	15	0	73	0
17	TOTAL F	73	0	2	28	28	15	0	73	0
18	G CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
19	G COMMON	443,246	386,033	29,154	17,466	248	33	10,312	443,246	0
20	TOTAL G	443,246	386,033	29,154	17,466	248	33	10,312	443,246	0
21	AVERAGE CUSTOMERS	443,351	386,033	29,156	17,497	284	68	10,312	443,350	1

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	9,212,622	5,264,445	291,278	2,718,685	777,250	7,375	153,590	9,212,622	0
4	LOSSES	257,109	146,922	8,129	75,874	21,692	206	4,286	257,109	0
5	INTO	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	9,212,622	5,264,445	291,278	2,718,685	777,250	7,375	153,590	9,212,622	0
12	LOSSES	257,109	146,922	8,129	75,874	21,692	206	4,286	257,109	0
13	INTO	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
14	LEVEL 4									
15	OUT	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
16	SALES	598,864	0	5	13,477	279,456	305,925	0	598,864	0
17	LOSSES	274,790	147,687	8,171	76,636	29,431	8,556	4,309	274,790	0
18	INTO	10,343,386	5,559,054	307,583	2,864,672	1,107,829	322,063	162,185	10,343,386	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	10,343,386	5,559,054	307,583	2,884,672	1,107,829	322,063	162,185	10,343,386	0
4	SALES	347,580	0	0	1,525	12,056	333,998	0	347,580	0
5	LOSSES	38,479	20,008	1,107	10,388	4,031	2,361	584	38,479	0
6	INTO	10,729,444	5,579,062	308,690	2,896,585	1,123,916	658,421	162,769	10,729,444	0
7	CUSTOMER SUBS									
8	SALES	1,113,805	0	0	0	164,892	597,865	0	762,757	351,048
9	LOSSES	4,007	0	0	0	593	2,151	0	2,744	1,263
10	INTO	1,117,812	0	0	0	165,485	600,016	0	765,501	352,311
11	TOTAL LEVEL 3									
12	OUT	10,343,386	5,559,054	307,583	2,884,672	1,107,829	322,063	162,185	10,343,386	0
13	SALES	1,461,385	0	0	1,525	176,948	931,863	0	1,110,337	351,048
14	LOSSES	42,486	20,008	1,107	10,388	4,624	4,512	584	41,223	1,263
15	INTO	11,847,257	5,579,062	308,690	2,896,585	1,289,401	1,258,438	162,769	11,494,945	352,311
16	LEVEL 2									
17	OUT	11,847,257	5,579,062	308,690	2,896,585	1,289,401	1,258,438	162,769	11,494,945	352,311
18	SALES	232,455	0	0	0	0	232,455	0	232,455	0
19	LOSSES	140,101	64,706	3,580	33,595	14,955	17,291	1,888	138,015	4,086
20	INTO	12,219,812	5,643,768	312,270	2,930,180	1,304,358	1,508,184	164,657	11,863,415	356,397
21	LEVEL 1									
22	OUT	12,219,812	5,643,768	312,270	2,930,180	1,304,356	1,508,184	164,657	11,863,415	356,397

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	1,611,650	1,036,422	50,506	405,175	110,471	1,128	7,948	1,611,650	0
4	LOSSES	62,244	40,026	1,951	15,648	4,268	44	307	62,244	0
5	INTO	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	1,611,650	1,036,422	50,506	405,175	110,471	1,128	7,948	1,611,650	0
12	LOSSES	62,244	40,026	1,951	15,648	4,268	44	307	62,244	0
13	INTO	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
14	LEVEL 4									
15	OUT	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
16	SALES	87,288	0	1	2,020	40,842	44,425	0	87,288	0
17	LOSSES	68,442	41,832	2,039	16,432	6,046	1,772	321	68,442	0
18	INTO	1,829,624	1,118,280	54,497	439,275	161,627	47,369	8,576	1,829,624	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	1,829,624	1,116,280	54,497	439,275	161,627	47,369	6,576	1,829,624	0
4	SALES	54,361	0	0	1,550	1,498	51,313	0	54,361	0
5	LOSSES	6,441	5,010	244	1,975	731	443	38	8,441	0
6	INTO	1,892,426	1,123,290	54,741	442,800	163,856	99,125	6,614	1,892,426	0
7	CUSTOMER SUBS									
8	SALES	182,113	0	0	0	24,453	95,024	0	119,477	62,636
9	LOSSES	616	0	0	0	110	425	0	535	281
10	INTO	182,929	0	0	0	24,583	95,449	0	120,012	62,917
11	TOTAL LEVEL 3									
12	OUT	1,829,624	1,116,280	54,497	439,275	161,627	47,369	8,576	1,829,624	0
13	SALES	236,474	0	0	1,550	25,951	146,337	0	173,838	62,636
14	LOSSES	9,257	5,010	244	1,975	841	868	38	8,976	281
15	INTO	2,075,355	1,123,290	54,741	442,800	188,419	194,574	6,614	2,012,438	62,917
16	LEVEL 2									
17	OUT	2,075,355	1,123,290	54,741	442,800	188,419	194,574	8,614	2,012,438	62,917
18	SALES	34,767	0	0	0	0	34,767	0	34,767	0
19	LOSSES	39,211	20,874	1,017	6,228	3,501	4,282	160	38,042	1,169
20	INTO	2,149,333	1,144,164	55,758	451,028	191,920	233,603	6,774	2,085,247	64,086
21	LEVEL 1									
22	OUT	2,149,333	1,144,164	55,758	451,028	191,920	233,603	6,774	2,085,247	64,086

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	2,166,677	1,344,458	72,652	558,496	152,418	4,135	34,520	2,166,677	0
4	LOSSES	83,680	51,924	2,806	21,570	5,887	160	1,333	83,680	0
5	INTO	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	2,166,677	1,344,458	72,652	558,496	152,418	4,135	34,520	2,166,677	0
12	LOSSES	83,680	51,924	2,806	21,570	5,887	160	1,333	83,680	0
13	INTO	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
14	LEVEL 4									
15	OUT	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
16	SALES	143,037	0	8	3,696	53,559	85,774	0	143,037	0
17	LOSSES	93,010	54,265	2,933	22,686	8,233	3,500	1,393	93,010	0
18	INTO	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method:12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0
4	SALES	0	0	0	0	0	0	0	0	0
5	LOSSES	11,139	6,499	351	2,717	988	419	167	11,139	0
6	INTO	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
7	CUSTOMER SUBS									
8	SALES	0	0	0	0	0	0	0	0	0
9	LOSSES	0	0	0	0	0	0	0	0	0
10	INTO	0	0	0	0	0	0	0	0	0
11	TOTAL LEVEL 3									
12	OUT	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0
13	SALES	0	0	0	0	0	0	0	0	0
14	LOSSES	11,139	6,499	351	2,717	988	419	167	11,139	0
15	INTO	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
16	LEVEL 2									
17	OUT	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
18	SALES	0	0	0	0	0	0	0	0	0
19	LOSSES	46,410	27,077	1,463	11,320	4,108	1,747	695	46,410	0
20	INTO	2,543,953	1,484,221	80,213	620,485	225,191	95,735	38,108	2,543,953	0
21	LEVEL 1									
22	OUT	2,543,953	1,484,221	80,213	620,485	225,191	95,735	38,108	2,543,953	0

Supporting Schedules: Recap Schedules: E-18

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

Line No.

1 Demand Related

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand Allocators are developed for each respective level. Level 1 and 2 are identical, since Gulf does not make any sales at Level 1. This allocator and the Level 3
3 demand allocator are calculated by the 12-MCP method. Levels 4 and 5 are based on the annual non-coincident peak demands for each respective rate class.

4 The numeric designations refer to the following voltage levels:

5	Level	Description	Voltage
6	1	Production	
7	2	Transmission Step-Up Substations	
8		Transmission Lines	115/230
9		Transmission Substations maintaining	115/230 to 46
10		integrity of the transmission grid	
11		Subtransmission Lines	46
12	3	Transmission and Distribution Substations	115/230 to 12
13		making a transformation from Transmission	and 46 to 12
14		voltage to Distribution voltage	and lower
15	4	Primary Distribution Lines	Less than 22
16	5	Secondary Distribution (line transformers)	

17 Production level costs are allocated first to jurisdiction on a Level 1 12-MCP allocator. The retail jurisdiction resultant is then divided into two pieces:
18 one piece which is 12/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 12-MCP allocator, while the remaining piece,
19 which is the 1/13 of the retail portion, is then allocated back to retail rates upon the appropriate Level 1 Energy Allocator.

20 Mr. Thompson provides the 12-MCP demand for each rate class by level and also provides the total system losses. The load flow process, as described in
21 Mr. O'Sheasy's testimony, internally calculates the 12-MCP demand allocators by rate and level adjusted for losses.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

Line No.

1 METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand levels 4 and 5 are allocated on the annual non-coincident peak demand (NCP). The NCP demands are provided by Mr. Thompson, and the loss factors
3 developed in the 12-MCP load balance are used to adjust for losses. Workpapers for all the demand and energy allocators are attached.

4 Energy Related

5 Mr. O'Sheasy's testimony describes the development of the energy allocator. Related workpapers are attached.

6 Customer Related

7 Mr. Thompson provided the average number of customers by rate and level for the test period. These allocators are summarized in Schedule 5.

8 The customer accounts expense was directly assigned to rate, provided by Gulf Power Company. Uncollectible expense was directly assigned to rate, provided by Gulf Power Company.

9 Gulf Power Company provided a breakdown of each customer assistance expense account. The analysis of these accounts to rate is detailed
10 in Exhibit_____MTO-2.

11 Accounts 364 - 370 were classified as customer and demand related using the non-Minimum Distribution System as explained in Mr. O'Sheasy's testimony.

12 Account 370 was classified as customer related and was allocated to rate according to the following analysis: Single phase watthour meters were allocated
13 between RS, GS, and GSD based on the number of meters installed. All other single phase meters were assigned to GSD. Three phase
14 watthour meters were allocated to RS, GS, and GSD based on the number of meters installed. Three phase demand meters were allocated to GS
15 and GSD based on the number of metered customers. Accessory equipment was allocated to all rate classes based on the number of
16 meters installed. AMI single phase meters were allocated to RS, GS, GSD and OS based on number of single phase meters installed and AMI three phase meters were
17 allocated to RS, GS, GSD, LP, Major Accounts, and OS based on number of three phase meters install

18 Other Related

19 Salaries and Wages were provided by function for the test period. The production portion was allocated to jurisdiction upon 12-MCP. The retail portion was then
20 allocated to retail rates upon the 12-MCP and 1/13 energy methodology mentioned above under demand. The other functional amounts were allocated to rate on the
21 corresponding operation and maintenance expenses. The functional split and results are summarized in Exhibit_____MTO-2.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
AVERAGE NUMBER OF CUSTOMERS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL									
2	A	0	0	0	0	0	0	0	0	0
3	B-1	0	0	0	0	0	0	0	0	0
4	B-2	3	0	0	0	0	3	0	3	0
5	C-1 CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
6	C-1 COMMON	0	0	0	0	0	0	0	0	0
7	TOTAL C-1	0	0	0	0	0	0	0	0	0
8	C-2 CUSTOMER SUBS	11	0	0	0	4	6	0	10	1
9	C-2 COMMON	7	0	0	0	1	6	0	7	0
10	TOTAL C-2	18	0	0	0	5	12	0	17	1
11	D	0	0	0	0	0	0	0	0	0
12	E CUSTOMER SUBS	1	0	0	0	1	0	0	1	0
13	E COMMON	10	0	0	3	2	5	0	10	0
14	TOTAL E	11	0	0	3	3	5	0	11	0
15	F CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
16	F COMMON	73	0	2	28	28	15	0	73	0
17	TOTAL F	73	0	2	28	28	15	0	73	0
18	G CUSTOMER SUBS	0	0	0	0	0	0	0	0	0
19	G COMMON	443,246	386,033	29,154	17,466	248	33	10,312	443,246	0
20	TOTAL G	443,246	386,033	29,154	17,466	248	33	10,312	443,246	0
21	AVERAGE CUSTOMERS	443,351	386,033	29,156	17,497	284	68	10,312	443,350	1

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	9,212,622	5,264,445	291,276	2,718,685	777,250	7,375	153,590	9,212,622	0
4	LOSSES	257,109	146,922	8,129	75,874	21,692	206	4,286	257,109	0
5	INTO	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	9,212,622	5,264,445	291,278	2,718,685	777,250	7,375	153,590	9,212,622	0
12	LOSSES	257,109	146,922	8,129	75,874	21,692	206	4,286	257,109	0
13	INTO	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
14	LEVEL 4									
15	OUT	9,469,731	5,411,367	299,407	2,794,559	798,942	7,581	157,876	9,469,731	0
16	SALES	598,864	0	5	13,477	279,456	305,925	0	598,864	0
17	LOSSES	274,790	147,687	8,171	76,636	29,431	8,556	4,309	274,790	0
18	INTO	10,343,386	5,559,054	307,583	2,884,672	1,107,829	322,063	162,185	10,343,386	0

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
___ Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	10,343,386	5,559,054	307,583	2,884,672	1,107,829	322,063	162,185	10,343,386	0
4	SALES	347,580	0	0	1,525	12,056	333,998	0	347,580	0
5	LOSSES	38,479	20,008	1,107	10,388	4,031	2,361	584	38,479	0
6	INTO	10,729,444	5,579,062	308,690	2,896,585	1,123,916	658,421	162,769	10,729,444	0
7	CUSTOMER SUBS									
8	SALES	1,113,805	0	0	0	184,892	597,865	0	762,757	351,048
9	LOSSES	4,007	0	0	0	593	2,151	0	2,744	1,263
10	INTO	1,117,812	0	0	0	165,485	600,016	0	765,501	352,311
11	TOTAL LEVEL 3									
12	OUT	10,343,388	5,559,054	307,583	2,884,672	1,107,829	322,063	162,185	10,343,388	0
13	SALES	1,461,385	0	0	1,525	176,948	931,863	0	1,110,337	351,048
14	LOSSES	42,486	20,008	1,107	10,388	4,624	4,512	584	41,223	1,263
15	INTO	11,847,257	5,579,062	308,690	2,896,585	1,289,401	1,258,438	162,769	11,494,945	352,311
16	LEVEL 2									
17	OUT	11,847,257	5,579,062	308,690	2,896,585	1,289,401	1,258,438	162,769	11,494,945	352,311
18	SALES	232,455	0	0	0	0	232,455	0	232,455	0
19	LOSSES	140,101	84,706	3,580	33,595	14,955	17,291	1,888	136,015	4,086
20	INTO	12,219,812	5,643,768	312,270	2,930,180	1,304,356	1,508,184	164,657	11,863,415	356,397
21	LEVEL 1									
22	OUT	12,219,812	5,643,768	312,270	2,930,180	1,304,356	1,508,184	184,657	11,863,415	356,397

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	1,611,650	1,036,422	50,506	405,175	110,471	1,128	7,948	1,611,650	0
4	LOSSES	62,244	40,026	1,951	15,648	4,268	44	307	62,244	0
5	INTO	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	1,611,650	1,036,422	50,506	405,175	110,471	1,128	7,948	1,611,650	0
12	LOSSES	62,244	40,026	1,951	15,648	4,268	44	307	62,244	0
13	INTO	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
14	LEVEL 4									
15	OUT	1,673,894	1,076,448	52,457	420,823	114,739	1,172	8,255	1,673,894	0
16	SALES	87,288	0	1	2,020	40,842	44,425	0	87,268	0
17	LOSSES	68,442	41,832	2,039	16,432	6,046	1,772	321	68,442	0
18	INTO	1,829,624	1,118,280	54,497	439,275	161,627	47,369	8,576	1,829,624	0

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	1,829,624	1,118,280	54,497	439,275	161,627	47,369	8,576	1,829,624	0
4	SALES	54,361	0	0	1,550	1,498	51,313	0	54,361	0
5	LOSSES	8,441	5,010	244	1,975	731	443	38	8,441	0
6	INTO	1,892,426	1,123,290	54,741	442,800	163,856	99,125	8,614	1,892,426	0
7	CUSTOMER SUBS									
8	SALES	182,113	0	0	0	24,453	95,024	0	119,477	62,636
9	LOSSES	816	0	0	0	110	425	0	535	281
10	INTO	182,929	0	0	0	24,563	95,449	0	120,012	62,917
11	TOTAL LEVEL 3									
12	OUT	1,829,624	1,118,280	54,497	439,275	161,627	47,369	8,576	1,829,624	0
13	SALES	236,474	0	0	1,550	25,951	146,337	0	173,838	62,636
14	LOSSES	9,257	5,010	244	1,975	841	868	38	8,976	281
15	INTO	2,075,355	1,123,290	54,741	442,800	188,419	194,574	8,614	2,012,438	62,917
16	LEVEL 2									
17	OUT	2,075,355	1,123,290	54,741	442,800	188,419	194,574	8,614	2,012,438	62,917
18	SALES	34,767	0	0	0	0	34,767	0	34,767	0
19	LOSSES	39,211	20,874	1,017	8,228	3,501	4,262	160	38,042	1,169
20	INTO	2,149,333	1,144,164	55,758	451,028	191,920	233,603	8,774	2,085,247	64,086
21	LEVEL 1									
22	OUT	2,149,333	1,144,164	55,758	451,028	191,920	233,603	8,774	2,085,247	64,086

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 5									
2	COMMON									
3	SALES	2,166,677	1,344,456	72,652	558,496	152,418	4,135	34,520	2,166,677	0
4	LOSSES	83,680	51,924	2,806	21,570	5,887	160	1,333	83,680	0
5	INTO	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
6	CUSTOMER SUBS									
7	SALES	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 5									
11	SALES	2,166,677	1,344,456	72,652	558,496	152,418	4,135	34,520	2,166,677	0
12	LOSSES	83,680	51,924	2,806	21,570	5,887	160	1,333	83,680	0
13	INTO	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
14	LEVEL 4									
15	OUT	2,250,357	1,396,380	75,458	580,066	158,305	4,295	35,853	2,250,357	0
16	SALES	143,037	0	8	3,696	53,559	85,774	0	143,037	0
17	LOSSES	93,010	54,265	2,933	22,686	8,233	3,500	1,393	93,010	0
18	INTO	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE
1	LEVEL 3									
2	COMMON									
3	OUT	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0
4	SALES	0	0	0	0	0	0	0	0	0
5	LOSSES	11,139	6,499	351	2,717	986	419	167	11,139	0
6	INTO	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
7	CUSTOMER SUBS									
8	SALES	0	0	0	0	0	0	0	0	0
9	LOSSES	0	0	0	0	0	0	0	0	0
10	INTO	0	0	0	0	0	0	0	0	0
11	TOTAL LEVEL 3									
12	OUT	2,486,404	1,450,645	78,399	606,448	220,097	93,569	37,246	2,486,404	0
13	SALES	0	0	0	0	0	0	0	0	0
14	LOSSES	11,139	6,499	351	2,717	986	419	167	11,139	0
15	INTO	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
16	LEVEL 2									
17	OUT	2,497,543	1,457,144	78,750	609,165	221,083	93,988	37,413	2,497,543	0
18	SALES	0	0	0	0	0	0	0	0	0
19	LOSSES	46,410	27,077	1,463	11,320	4,108	1,747	695	46,410	0
20	INTO	2,543,953	1,484,221	80,213	620,485	225,191	95,735	38,108	2,543,953	0
21	LEVEL 1									
22	OUT	2,543,953	1,484,221	80,213	620,485	225,191	95,735	38,108	2,543,953	0

Supporting Schedules:

Recap Schedules: E-16

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

Line No.	
1	The coincident (CPKW) and noncoincident (NCPKW) demands for the test year were developed from balanced historic demands derived from the latest (2009) load research
2	study. The load research year energy and demands were adjusted from actual to reflect known changes in loads and rate changes for large customers between
3	the load research year and the projected test year. {The term "rate level" used here means total for that rate including all voltage levels of service. The term "voltage level"
4	means the amount occurring at a specific voltage level of service at a specific rate.} The load research year NCPKW demands at distribution voltage levels were developed
5	as a product of the rate level NCPKW and the maximum of the twelve monthly voltage level CPKW to rate level CPKW ratios. This produced the adjusted load research year
6	CPKW and NCPKW by rate and level for all but the OS rates.
7	The local hours of darkness profile was compared with the timing of Gulf's system peak demand to determine OS I/II CPKW contribution. Rather than rely on the 2009 load
8	research year alone for calculating OSI/II contribution to system peak demand, Gulf calculated a ten year average OS I/II CPKW contribution by month. A ten year average
9	OS I/II NCPKW was also utilized.
10	The OS III rate applies to fixed wattage loads such as traffic signals. These loads are billed monthly as one-twelfth (1/12) of their estimated annual kWh usage. Monthly OS III
11	demands (CPKW and NCPKW) for the load research year were calculated by multiplying monthly OS III energy by twelve to achieve an annualized kWh usage and then
12	dividing by 8760 to achieve an hourly demand.
13	The projected test year's monthly CPKW demands were developed for each rate level and each voltage level as a product of the projected month's system kW demand and
14	the ratio of the corresponding historic month's CPKW demand for each rate level or voltage level, as appropriate, to the historic month's system CPKW demand. The
15	allocation of demand losses to each meter level that produces coincident demands at the generation level is explained in Mr. O'Sheasy's testimony.
16	The projected test year's rate level NCPKW demands were developed as a product of the historic year's rate level NCPKW and the ratio of projected test year annual rate
17	level energy sales to historic year annual rate level energy sales.
18	The projected test year's distribution voltage level NCPKW demands were developed as a product of the projected test year's rate level NCPKW and the ratio of the historic
19	year's voltage level NCPKW to historic year's rate level NCPKW.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-09	(5) Feb-09	(6) Mar-09	(7) Apr-09	(8) May-09	(9) Jun-09
1	RS	G	389,447,240	410,016,207	337,123,609	301,941,391	358,866,739	495,405,137
2	RSVP	G	13,063,630	12,939,417	10,854,462	9,809,125	11,988,001	15,350,157
3	RESIDENTIAL	TOTAL	402,510,870	422,955,624	347,978,071	311,750,516	370,854,740	510,755,294
4	GS	G	21,428,174	22,316,973	19,481,088	18,789,023	21,323,534	26,722,746
5		F	840	240	840	840	160	160
6	GS	TOTAL	21,429,014	22,317,213	19,481,928	18,789,863	21,323,714	26,722,926
7	GSD/GSDT	G	193,120,462	186,239,769	183,612,203	189,336,999	210,747,842	248,805,263
8		F	928,572	909,874	872,605	870,155	908,676	1,405,617
9		E	72,103	56,849	63,464	64,212	76,351	78,869
10	GSD/GSDT	TOTAL	194,121,137	187,206,492	184,548,272	190,271,366	211,732,869	250,289,749
11	LP	G	35,254,452	32,645,460	32,537,064	34,104,891	36,141,409	40,641,901
12		F	6,729,330	6,305,509	6,660,025	6,849,610	7,639,404	7,868,054
13		E	278,958	288,773	252,547	275,372	308,070	361,792
14		C2	915,600	864,900	914,400	1,185,900	1,172,100	1,332,300
15	LP	TOTAL	43,178,340	40,104,642	40,364,036	42,415,773	45,260,983	50,204,047
16	LPT	G	30,199,976	29,614,618	24,669,674	31,173,335	21,164,632	31,759,810
17		F	14,927,172	14,054,581	14,634,424	15,175,202	15,829,238	17,137,391
18		ES	1,989,344	1,786,233	2,045,039	2,067,378	2,388,580	2,750,741
19		E	8,113,413	7,286,236	8,124,598	8,105,744	9,829,774	11,239,169
20		C2S	18,619,538	17,747,925	18,519,589	20,470,512	21,630,957	24,303,245
21		C2	760,227	715,601	799,129	760,085	814,624	692,118
22		B2S	18,441,094	16,997,556	19,062,320	19,366,588	22,042,888	23,033,948
23	LPT	TOTAL	93,050,764	88,202,750	87,854,773	97,118,844	93,700,693	110,916,422
24	LP/LPT	TOTAL	136,229,104	128,307,392	128,218,809	139,534,617	138,961,876	161,120,469

02

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-09	(5) Aug-09	(6) Sep-09	(7) Oct-09	(8) Nov-09	(9) Dec-09	(10) Annual kWh
1	RS	G	602,130,374	556,570,366	478,184,033	442,211,857	294,180,593	363,306,660	5,029,384,426
2	RSVP	G	18,747,334	17,376,536	16,640,237	14,085,972	11,206,771	11,877,906	163,939,548
3	RESIDENTIAL	TOTAL	620,877,708	573,946,902	494,824,270	456,297,829	305,387,364	375,184,766	5,193,323,974
4	GS	G	30,443,232	29,031,008	25,982,439	24,642,746	17,882,694	19,942,297	277,965,954
5		F	240	360	0	120	120	1,080	5,040
6	GS	TOTAL	30,443,472	29,031,368	25,982,439	24,642,866	17,882,814	19,943,377	277,990,994
7	GSD/GSDT	G	273,766,048	261,178,879	249,478,263	235,258,744	180,117,109	181,772,427	2,593,454,008
8		F	1,442,727	1,191,226	1,105,632	1,099,279	1,194,594	929,920	12,858,877
9		E	79,627	81,120	81,451	77,223	71,854	90,432	893,755
10	GSD/GSDT	TOTAL	275,308,602	262,451,225	250,665,346	236,435,248	181,383,557	182,792,779	2,607,206,640
11	LP	G	42,671,733	41,844,586	41,442,101	40,258,039	32,021,627	33,771,751	443,334,994
12		F	8,402,813	8,253,270	8,156,817	7,504,745	6,013,643	6,657,510	87,040,730
13		E	363,702	362,144	358,603	317,318	270,178	263,179	3,700,636
14		C2	1,302,000	1,352,100	1,269,600	1,193,400	1,067,700	795,300	13,365,300
15	LP	TOTAL	52,740,248	51,812,080	51,227,121	49,273,502	39,373,148	41,487,740	547,441,660
16	LPT	G	35,057,846	36,319,075	38,805,391	35,769,882	38,646,939	26,844,435	360,025,613
17		F	18,915,434	17,931,405	16,892,990	17,516,046	13,786,271	14,012,584	190,812,738
18		ES	2,667,588	2,565,049	2,390,515	2,196,000	1,754,838	1,965,998	26,567,303
19		E	11,397,362	11,166,930	10,348,783	9,764,208	6,739,058	6,901,678	109,016,953
20		C2S	27,883,682	25,897,239	24,077,990	24,921,826	18,136,951	19,039,771	261,249,225
21		C2	771,210	719,698	703,115	652,429	791,248	735,187	8,914,669
22		B2S	23,968,136	24,914,854	22,014,660	21,417,784	15,786,528	17,090,588	244,136,744
23	LPT	TOTAL	120,661,258	119,514,050	115,233,444	112,238,175	95,641,831	86,590,241	1,220,723,245
24	LP/LPT	TOTAL	173,401,506	171,326,130	166,460,565	161,511,677	135,014,979	128,077,981	1,768,184,905

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-09	(5) Feb-09	(6) Mar-09	(7) Apr-09	(8) May-09	(9) Jun-09
1	RTP	G	603,529	632,869	576,542	632,453	597,172	643,657
2		F	23,008,654	21,229,651	21,781,096	22,914,081	27,272,213	27,886,266
3		E	2,966,219	2,597,299	2,963,881	2,845,690	2,426,564	2,240,090
4		C2S	25,703,378	24,767,644	25,090,088	29,300,869	24,027,138	20,592,058
5		C2	8,050,027	6,952,470	5,347,062	7,610,843	7,481,312	7,306,482
6	RTP	TOTAL	60,331,807	56,179,933	55,756,489	63,303,936	61,804,399	56,668,553
7	SBS	F	349,197	215,192	403,434	10,925,478	22,703,887	30,660
8		C2	32,299	5,543	24,307	213,344	738,465	204,354
9		B2S	164,072	190,459	151,044	159,090	183,689	940,375
10	SBS	TOTAL	545,568	411,194	578,785	11,297,912	23,626,041	1,175,389
11	CSA	F	3,198,127	3,000,194	3,181,852	2,968,927	2,751,047	3,042,568
12	MAJOR ACCTS**	TOTAL	64,075,502	59,591,321	59,519,126	77,570,775	88,181,487	62,886,510
13	OS I&II		9,183,124	9,215,565	9,156,107	9,281,733	9,122,677	9,290,160
14	OS III		3,007,776	3,036,851	3,078,113	3,108,331	3,136,610	3,177,797
15	OS	TOTAL	12,190,900	12,252,416	12,234,220	12,390,064	12,259,287	12,467,957
16	TOTAL RETAIL SALES		630,556,527	832,630,458	751,980,426	750,307,201	843,313,773	1,024,242,905
17	RE	C2S	31,682,137	27,627,610	26,339,621	25,396,931	30,492,922	37,935,600
18	TOTAL SALES		862,238,664	860,458,068	778,320,047	775,704,132	873,806,695	1,062,178,505
19	COMPANY USE							
20	LOSSES		48,458,620	40,922,371	37,767,263	38,769,569	60,162,578	88,906,626
21	SUPPLY		910,697,284	901,380,439	816,087,310	814,473,701	933,969,273	1,151,085,131

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
_ Projected Test Year Ended 12/31/14
_ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-09	(5) Aug-09	(6) Sep-09	(7) Oct-09	(8) Nov-09	(9) Dec-09	(10) Annual kWh
1	RTP	G	706,775	679,426	662,207	708,909	661,776	707,953	7,813,268
2		F	30,293,851	29,610,446	29,712,461	28,796,815	22,431,569	24,838,878	309,775,981
3		E	3,126,288	3,071,103	2,849,292	3,019,284	2,735,623	2,961,817	33,802,950
4		C2S	21,492,935	22,967,691	22,027,086	22,734,255	22,299,010	24,240,128	285,242,280
5		C2	5,548,838	6,886,486	8,822,144	8,709,781	9,290,018	8,080,263	90,085,746
6	RTP	TOTAL	61,168,687	63,215,152	64,073,190	63,969,044	57,417,996	60,829,039	726,720,225
7	SBS	F	0	249,655	829	6,612,226	26,868,759	0	68,359,317
8		C2	107,572	5,746	68,086	335,482	170,507	28,533	1,934,240
9		B2S	177,156	340,550	312,364	268,910	199,522	235,295	3,342,526
10	SBS	TOTAL	284,728	595,951	381,281	7,238,618	27,238,788	263,828	73,636,083
11	CSA	F	3,331,539	3,176,346	3,085,319	3,006,032	2,939,633	3,151,692	36,633,276
12	MAJOR ACCTS**	TOTAL	64,784,954	66,987,449	67,539,790	74,211,694	87,596,417	64,244,559	837,189,584
13	OS I&II		9,125,850	9,171,443	9,068,846	9,050,174	9,135,119	9,207,342	110,008,140
14	OS III		3,179,966	3,237,817	3,233,062	3,257,939	3,190,542	3,261,486	37,906,290
15	OS	TOTAL	12,305,816	12,409,260	12,301,908	12,308,113	12,325,661	12,468,828	147,914,430
16	TOTAL RETAIL SALES		1,177,122,058	1,116,152,334	1,017,774,318	965,407,425	739,590,792	782,712,310	10,831,790,527
17	RE	C2S	36,685,696	35,666,326	32,808,496	30,051,194	26,228,963	32,686,403	373,801,899
18	TOTAL SALES		1,213,807,754	1,151,818,660	1,050,582,814	995,458,619	765,819,755	815,398,713	11,205,592,426
19	COMPANY USE								
20	LOSSES		86,684,872	76,703,694	67,574,175	52,777,459	34,558,498	47,765,045	681,050,764
21	SUPPLY		1,300,492,626	1,228,522,354	1,118,156,989	1,048,236,072	800,378,253	863,163,758	11,886,643,190

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-09	(5) Feb-09	(6) Mar-09	(7) Apr-09	(8) May-09	(9) Jun-09
1	RS	G	1,256,412	1,254,706	1,015,608	866,873	992,949	1,241,857
2	RSVP	G	22,921	25,920	28,698	22,430	24,614	35,540
3	RESIDENTIAL	TOTAL	1,279,333	1,280,626	1,044,306	889,303	1,017,563	1,277,397
4	GS	G	51,472	57,278	44,406	43,432	50,389	58,756
5		F	2	1	2	2	0	0
6	GS	TOTAL	51,474	57,279	44,408	43,434	50,389	58,756
7	GSD/GSDT	G	332,874	353,025	337,646	388,162	427,740	492,177
8		F	1,613	1,738	1,601	1,781	1,837	2,851
9		E	99	75	72	97	109	113
10	GSD/GSDT	TOTAL	334,587	354,838	339,318	390,040	429,686	495,142
11	LP	G	47,180	48,133	44,651	66,329	60,826	71,237
12		F	10,791	10,665	10,420	12,409	13,081	13,808
13		E	482	495	453	473	546	541
14		C2	1,174	1,018	1,002	2,126	2,139	2,417
15	LP	TOTAL	59,627	60,312	56,526	81,337	76,592	88,004
16	LPT	G	43,684	47,881	34,857	51,419	28,457	49,838
17		F	21,883	21,539	21,333	24,892	26,994	28,986
18		ES	3,763	4,086	3,350	3,767	4,185	4,906
19		E	13,298	13,762	12,575	14,812	17,093	20,501
20		C2S	27,765	28,023	26,150	34,359	39,979	43,906
21		C2	1,020	167	1,150	1,134	1,077	1,000
22		B2S	30,794	30,372	29,024	34,932	34,866	40,594
23	LPT	TOTAL	142,207	145,830	128,439	165,315	152,631	189,729
24	LP/LPT	TOTAL	201,834	206,142	184,965	246,652	229,223	277,733

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-09	(5) Aug-09	(6) Sep-09	(7) Oct-09	(8) Nov-09	(9) Dec-09	(10) 12 CPKW	(11) MAX NCPKW
1	RS	G	1,128,213	1,074,969	1,004,191	989,040	509,285	1,063,944	1,016,504	1,283,757
2	RSVP	G	28,221	28,358	26,171	23,773	16,285	26,979	25,826	42,536
3	RESIDENTIAL	TOTAL	1,156,434	1,103,327	1,030,362	1,012,813	525,570	1,090,923	1,042,330	1,307,177
4	GS	G	63,457	55,468	55,047	52,445	28,189	47,010	50,612	69,337
5		F	1	1	0	0	0	3	1	7
6	GS	TOTAL	63,457	55,469	55,047	52,445	28,189	47,013	50,613	68,451
7	GSD/GSDT	G	509,348	478,216	460,940	464,479	303,106	296,614	403,694	532,655
8		F	2,740	2,180	2,042	2,208	2,001	1,485	2,007	3,525
9		E	114	111	199	191	175	116	123	
10	GSD/GSDT	TOTAL	512,202	480,508	463,181	466,878	305,282	298,216	405,823	536,454
11	LP	G	75,285	69,652	70,777	78,313	55,739	40,641	60,729	80,453
12		F	14,305	15,103	14,401	15,556	11,090	9,292	12,577	17,942
13		E	618	494	558	563	403	414	503	
14		C2	2,597	2,215	2,275	2,670	1,983	281	1,825	
15	LP	TOTAL	92,786	87,464	88,011	97,102	69,216	50,627	75,634	97,966
16	LPT	G	56,045	58,092	58,248	60,267	59,250	37,560	48,800	78,911
17		F	29,827	28,791	28,057	29,870	22,616	19,104	25,324	36,285
18		ES	4,773	4,469	4,072	4,349	2,897	3,216	3,984	
19		E	19,467	19,525	19,257	20,135	12,689	10,465	16,132	
20		C2S	45,698	44,950	42,521	44,452	30,281	25,665	36,146	
21		C2	1,032	997	1,052	989	1,037	1,054	976	
22		B2S	40,778	44,322	37,344	39,814	25,340	24,256	34,370	
23	LPT	TOTAL	197,620	201,146	190,551	199,876	154,110	121,320	165,731	205,569
24	LP/LPT	TOTAL	290,406	288,610	278,562	296,978	223,326	171,947	241,365	303,534

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-09	(5) Feb-09	(6) Mar-09	(7) Apr-09	(8) May-09	(9) Jun-09
1	RTP	G	731	725	686	756	748	798
2		F	43,925	33,738	43,186	41,819	45,563	46,172
3		E	4,019	3,884	3,753	4,050	1,218	4,375
4		C2S	42,260	41,844	19,189	44,098	29,754	26,393
5		C2	11,338	8,699	11,680	10,924	8,892	9,897
6	RTP	TOTAL	102,273	88,890	78,494	101,647	86,175	87,435
7	SBS	F	0	0	0	29,369	0	0
8		C2	0	0	0	0	1,169	0
9		B2S	295	930	245	204	289	572
10	SBS	TOTAL	295	930	245	29,573	1,458	572
11	CSA	F	4,620	4,970	4,549	3,639	3,851	4,399
12	MAJOR ACCTS**	TOTAL	107,188	94,790	83,288	134,859	91,484	92,406
13	OS I&II		7,783	11,524	9,008	0	0	0
14	OS III		4,120	4,160	4,217	4,258	4,297	4,353
15	OS	TOTAL	11,903	15,684	13,225	4,258	4,297	4,353
16	TOTAL RETAIL SALES		1,986,319	2,009,359	1,709,510	1,508,546	1,822,642	2,205,787
17	RE	C2S	84,158	87,882	70,055	53,481	62,618	80,728
18	TOTAL SALES		2,070,477	2,097,241	1,779,565	1,562,027	1,885,260	2,286,515
19	COMPANY USE							
20	LOSSES		202,300	207,663	143,978	108,884	163,673	251,087
21	SUPPLY		2,272,777	2,304,904	1,923,543	1,670,891	2,048,933	2,537,602

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
__ Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
X Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-09	(5) Aug-09	(6) Sep-09	(7) Oct-09	(8) Nov-09	(9) Dec-09	(10) 12 CPKW	(11) MAX NCPKW
1	RTP	G	2,304	2,397	792	2,097	752	707	1,124	3,492
2		F	46,183	40,849	39,789	53,756	38,906	33,239	42,260	70,842
3		E	4,538	4,473	4,075	3,957	3,505	4,167	3,835	
4		C2S	23,227	32,790	26,447	32,914	46,434	30,703	33,004	
5		C2	8,948	7,856	12,813	8,165	14,014	8,645	10,139	
6	RTP	TOTAL	85,200	88,365	83,916	100,889	103,611	77,461	90,363	128,349
7	SBS	F	0	0	0	0	43,695	0	6,089	46,255
8		C2	0	0	0	0	575	0	145	
9		B2S	0	579	0	0	209	280	300	
10	SBS	TOTAL	0	579	0	0	44,478	280	6,534	46,576
11	CSA	F	4,554	4,410	4,409	4,259	4,208	4,462	4,361	5,000
12	MAJOR ACCTS**	TOTAL	89,754	93,354	88,325	105,146	152,297	82,203	101,258	
13	OS I&II		0	0	0	0	10,603	3,883	3,567	28,776
14	OS III		4,356	4,435	4,429	4,463	4,371	4,468	4,327	4,468
15	OS	TOTAL	4,356	4,435	4,429	4,463	14,974	8,351	7,894	33,244
16	TOTAL RETAIL SALES		2,116,609	2,025,703	1,919,906	1,938,725	1,249,638	1,698,653	1,849,283	2,427,785
17	RE	C2S	76,078	75,093	68,980	70,286	42,413	69,854	70,136	87,882
18	TOTAL SALES		2,192,687	2,100,796	1,988,886	2,009,011	1,292,051	1,768,507	1,919,419	2,515,667
19	COMPANY USE									
20	LOSSES		228,563	207,785	184,121	168,225	73,010	143,441	175,226	
21	SUPPLY		2,421,250	2,308,581	2,173,007	2,197,236	1,365,061	1,911,948	2,094,644	

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-14	(5) Feb-14	(6) Mar-14	(7) Apr-14	(8) May-14	(9) Jun-14
1	RS	G	466,150,930	367,885,510	367,362,781	339,678,546	444,275,526	537,208,698
2	RSVP	G	16,963,195	14,192,825	13,496,854	12,534,938	16,543,718	20,191,908
3	RESIDENTIAL	TOTAL	483,114,125	402,078,335	380,859,635	352,213,484	460,819,244	557,400,606
4	GS	G	24,076,333	20,695,429	20,538,904	20,278,470	26,752,575	29,385,641
5		F	944	223	886	907	226	198
6	GS	TOTAL	24,077,277	20,695,652	20,539,790	20,279,377	26,752,801	29,385,839
7	GSD/GSDT	G	197,149,438	173,816,914	189,081,254	199,595,238	257,807,238	269,348,692
8		F	947,944	849,182	898,596	917,300	1,111,581	1,521,676
9		E	73,807	53,057	65,354	67,691	93,400	85,361
10	GSD/GSDT	TOTAL	198,170,989	174,719,153	190,045,205	200,580,229	259,012,219	270,955,750
11	LP	G	36,851,963	32,956,651	36,235,756	37,568,022	48,892,248	48,051,752
12		F	7,034,261	6,385,616	7,417,112	7,545,144	10,334,617	9,302,561
13		E	291,599	291,526	281,256	303,334	416,758	427,754
14		C2	957,089	873,145	1,018,346	1,306,320	1,585,622	1,575,206
15	LP	TOTAL	45,134,912	40,486,937	44,952,469	46,722,820	61,229,246	59,357,273
16	LPT	G	30,785,977	27,958,441	25,535,697	30,871,840	26,042,579	34,414,897
17		F	15,216,819	13,268,588	15,148,162	15,028,434	19,477,503	18,570,059
18		ES	2,027,945	1,686,339	2,116,830	2,047,383	2,939,091	2,980,700
19		E	8,270,846	6,878,758	8,409,810	8,027,349	12,095,304	12,178,752
20		C2S	19,802,832	17,475,385	19,948,715	21,083,530	27,635,361	27,609,971
21		C2	774,978	675,582	827,182	752,734	1,002,376	749,978
22		B2S	18,798,925	16,046,980	19,731,498	19,179,283	27,123,252	24,959,562
23	LPT	TOTAL	95,678,322	83,990,073	91,717,894	96,990,553	116,315,487	121,463,919
24	LP/LPT	TOTAL	140,813,234	124,477,010	136,670,363	143,713,373	177,544,733	180,821,192

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-14	(5) Aug-14	(6) Sep-14	(7) Oct-14	(8) Nov-14	(9) Dec-14	(10) Annual kWh
1	RS	G	602,821,090	600,188,084	506,177,118	409,390,568	336,996,794	409,161,341	5,407,296,988
2	RSVP	G	22,838,133	22,897,955	19,445,172	15,822,328	13,174,580	16,181,206	204,282,812
3	RESIDENTIAL	TOTAL	625,659,223	623,086,039	525,622,290	425,212,896	350,171,374	425,342,547	5,611,579,800
4	GS	G	31,220,934	30,870,793	27,077,662	23,307,831	20,140,732	22,346,616	296,691,921
5		F	246	383	0	113	135	1,210	5,470
6	GS	TOTAL	31,221,180	30,871,176	27,077,662	23,307,944	20,140,867	22,347,826	296,697,391
7	GSD/GSDT	G	278,937,330	277,108,465	246,452,430	217,110,519	195,512,655	202,934,802	2,704,854,976
8		F	1,469,872	1,263,880	1,092,222	1,014,479	1,296,702	1,038,183	13,421,619
9		E	81,329	86,068	80,463	71,266	77,996	100,960	936,572
10	GSD/GSDT	TOTAL	280,488,531	278,458,413	247,625,116	218,196,264	196,887,353	204,073,946	2,719,213,167
11	LP	G	48,032,231	46,786,779	42,298,058	40,252,521	37,688,692	38,997,783	494,612,434
12		F	9,458,389	9,228,054	8,325,290	7,503,716	7,077,915	7,687,727	97,280,402
13		E	409,391	404,916	366,010	317,275	317,993	303,905	4,131,716
14		C2	1,465,560	1,511,795	1,295,623	1,193,236	1,256,657	918,369	14,957,167
15	LP	TOTAL	59,365,570	57,931,544	52,285,180	49,266,748	46,341,257	47,907,783	610,981,719
16	LPT	G	36,490,875	36,897,717	36,306,245	34,006,703	35,282,182	29,248,299	383,841,452
17		F	19,688,624	18,217,091	15,805,047	16,652,640	12,585,983	15,267,382	194,926,333
18		ES	2,776,629	2,805,916	2,236,561	2,087,754	1,802,055	2,142,049	27,249,252
19		E	11,863,242	11,344,844	9,682,300	9,282,908	6,152,329	7,519,709	111,706,151
20		C2S	30,286,459	27,514,639	23,654,319	24,704,372	17,324,875	21,552,743	278,593,420
21		C2	802,734	731,164	657,833	620,269	722,357	801,021	9,118,209
22		B2S	24,947,861	25,311,599	20,596,871	20,362,053	14,412,090	18,621,015	250,090,988
23	LPT	TOTAL	126,856,424	122,823,170	108,939,176	107,716,699	88,081,870	95,152,218	1,255,525,805
24	LP/LPT	TOTAL	186,221,994	180,554,714	161,224,356	156,983,447	134,423,127	143,059,981	1,866,507,524

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-14	(5) Feb-14	(6) Mar-14	(7) Apr-14	(8) May-14	(9) Jun-14
1	RTP	G	732,206	822,843	762,295	739,335	721,841	812,891
2		F	27,914,271	27,602,358	28,798,624	26,788,452	32,965,699	35,218,271
3		E	3,598,639	3,376,955	3,918,533	3,326,598	2,933,146	2,829,066
4		C2S	31,183,531	32,202,384	33,173,721	34,252,576	29,043,166	26,006,231
5		C2	21,599,353	20,872,459	18,902,828	20,730,039	20,876,149	21,060,541
6	RTP	TOTAL	85,028,000	84,877,000	85,556,000	85,835,000	86,540,000	85,927,000
7	SBS	F	0	0	0	0	0	0
8		C2	49,344	8,484	41,586	171,851	240,241	53,555
9		B2S	250,656	291,516	258,414	128,149	59,759	246,445
10	SBS	TOTAL	300,000	300,000	300,000	300,000	300,000	300,000
11	CSA	F	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000
12	MAJOR ACCTS**	TOTAL	88,578,000	88,427,000	89,106,000	89,385,000	90,090,000	89,477,000
13	OS I&II		9,462,864	8,815,124	9,878,151	9,896,304	10,910,858	9,981,502
14	OS III		3,535,331	3,214,845	3,746,224	3,757,471	4,266,917	3,804,485
15	OS	TOTAL	12,998,195	12,029,969	13,624,375	13,653,775	15,177,775	13,785,987
16	TOTAL RETAIL SALES		947,751,820	822,427,119	830,845,368	819,826,238	1,029,396,772	1,141,826,374
17	RE	C2S	34,148,921	29,985,486	28,845,843	28,106,626	33,914,361	37,132,693
18	TOTAL SALES		981,900,742	852,412,605	859,691,212	847,931,864	1,063,311,133	1,178,959,067
19	COMPANY USE		2,242,747	1,582,455	1,795,348	1,707,547	1,934,700	1,674,335
20	LOSSES		54,474,205	40,282,689	40,903,957	39,646,223	64,200,033	80,272,313
21	SUPPLY		1,038,617,694	894,277,749	902,390,516	889,285,634	1,129,445,866	1,260,905,714

22 Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
_ Prior Year Ended 12/31/13
_ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KWH - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-14	(5) Aug-14	(6) Sep-14	(7) Oct-14	(8) Nov-14	(9) Dec-14	(10) Annual KWH
1	RTP	G	859,737	798,209	768,998	831,731	848,882	852,711	9,551,680
2		F	36,850,138	34,787,214	34,504,063	33,786,007	28,773,730	29,917,784	377,904,611
3		E	3,602,889	3,608,021	3,308,785	3,542,390	3,509,076	3,567,432	41,321,530
4		C2S	26,144,501	26,983,112	25,579,300	26,673,078	28,603,692	29,196,606	349,041,898
5		C2	18,582,734	19,923,444	22,077,854	22,051,794	23,749,619	21,569,467	251,996,282
6	RTP	TOTAL	86,240,000	86,100,000	86,239,000	86,885,000	85,485,000	85,104,000	1,029,816,000
7	SBS	F	0	0	0	21,250,000	21,250,000	0	42,500,000
8		C2	113,342	4,978	53,690	161,188	138,238	32,445	1,068,942
9		B2S	186,658	295,022	246,310	138,812	161,762	267,555	2,531,058
10	SBS	TOTAL	300,000	300,000	300,000	21,550,000	21,550,000	300,000	46,100,000
11	CSA	F	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	3,250,000	39,000,000
12	MAJOR ACCTS**	TOTAL	89,790,000	89,650,000	89,789,000	111,685,000	110,285,000	88,654,000	1,114,916,000
13	OS I&II		9,728,160	9,533,036	8,920,419	9,066,978	9,440,089	10,085,559	115,719,044
14	OS III		3,679,704	3,583,791	3,277,776	3,352,980	3,542,604	3,870,111	43,632,239
15	OS	TOTAL	13,407,864	13,116,827	12,198,195	12,419,958	12,982,693	13,955,670	159,351,283
16	TOTAL RETAIL SALES		1,226,788,792	1,215,737,169	1,063,536,619	947,805,509	824,890,414	897,433,970	11,768,265,165
17	RE	C2S	40,401,461	40,828,680	36,329,486	31,737,898	29,746,677	33,722,060	404,900,190
18	TOTAL SALES		1,267,190,253	1,256,565,849	1,099,866,104	979,543,407	854,637,090	931,156,029	12,173,165,354
19	COMPANY USE		1,777,245	1,882,796	1,642,377	1,256,513	1,123,612	1,828,681	20,448,356
20	LOSSES		93,858,441	92,076,744	89,043,917	53,820,812	40,415,734	48,651,309	717,646,375
21	SUPPLY		1,362,825,938	1,350,525,388	1,170,552,398	1,034,620,731	896,176,436	981,636,020	12,911,260,086

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-14	(5) Feb-14	(6) Mar-14	(7) Apr-14	(8) May-14	(9) Jun-14
1	RS	G	1,298,803	1,200,103	987,797	776,282	1,149,214	1,251,877
2	RSVP	G	23,694	24,792	27,912	26,110	28,488	35,827
3	RESIDENTIAL	TOTAL	1,322,498	1,224,895	1,015,710	802,392	1,177,702	1,287,704
4	GS	G	53,209	54,786	43,190	50,558	58,318	59,230
5		F	2	1	2	2	0	0
6	GS	TOTAL	53,211	54,786	43,192	50,560	58,319	59,230
7	GSD/GSDT	G	344,106	337,662	328,400	451,845	495,055	496,149
8		F	1,668	1,662	1,557	2,073	2,126	2,874
9		E	103	72	70	113	127	114
10	GSD/GSDT	TOTAL	345,876	339,396	330,027	454,030	497,308	499,137
11	LP	G	48,772	46,038	43,428	77,211	70,399	71,812
12		F	11,155	10,201	10,134	14,445	15,140	13,920
13		E	498	473	441	551	632	545
14		C2	1,214	974	975	2,475	2,475	2,437
15	LP	TOTAL	61,639	57,687	54,978	94,682	88,646	88,714
16	LPT	G	45,158	45,798	33,902	59,854	32,936	50,239
17		F	22,622	20,601	20,749	28,976	31,242	29,219
18		ES	3,890	3,908	3,258	4,385	4,820	4,946
19		E	13,747	13,163	12,231	17,242	19,783	20,666
20		C2S	30,324	28,277	26,982	41,608	48,161	46,915
21		C2	1,054	160	1,119	1,320	1,246	1,008
22		B2S	31,833	29,050	28,229	40,663	40,353	40,922
23	LPT	TOTAL	148,627	140,958	126,470	194,049	178,541	193,915
24	LP/LPT	TOTAL	210,266	198,645	181,448	288,731	267,187	282,629

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-14	(5) Aug-14	(6) Sep-14	(7) Oct-14	(8) Nov-14	(9) Dec-14	(10) 12CP	(11) MAX NCPKW
1	RS	G	1,220,540	1,211,959	1,136,801	1,020,040	698,207	1,185,737	1,094,780	1,387,147
2	RSVP	G	30,530	31,972	29,627	24,518	22,326	30,067	27,989	45,961
3	RESIDENTIAL	TOTAL	1,251,071	1,243,931	1,166,428	1,044,558	720,533	1,215,804	1,122,769	
4	GS	G	68,650	62,537	62,316	54,089	38,646	52,392	54,827	74,003
5		F	1	1	0	0	0	3	1	8
6	GS	TOTAL	68,650	62,538	62,316	54,089	38,646	52,395	54,828	
7	GSD/GSDT	G	551,030	539,158	521,810	479,037	415,545	330,569	440,864	555,538
8		F	2,965	2,458	2,312	2,277	2,743	1,655	2,198	3,677
9		E	123	125	225	197	241	129	137	
10	GSD/GSDT	TOTAL	554,118	541,742	524,347	481,511	418,528	332,353	443,198	
11	LP	G	81,424	78,528	80,124	80,768	76,416	45,293	68,684	89,791
12		F	15,476	17,028	16,303	16,044	15,204	10,355	13,784	20,025
13		E	669	557	632	581	552	461	549	
14		C2	2,810	2,497	2,575	2,753	2,719	313	2,018	
15	LP	TOTAL	100,379	98,610	99,633	100,146	94,892	56,423	83,036	
16	LPT	G	60,631	65,495	65,940	62,156	81,229	41,860	53,766	81,161
17		F	32,268	32,460	31,763	30,806	31,006	21,291	27,750	37,319
18		ES	5,164	5,039	4,610	4,485	3,972	3,584	4,338	
19		E	21,060	22,013	21,800	20,768	17,396	11,663	17,628	
20		C2S	51,911	52,900	50,303	47,865	42,976	30,199	41,535	
21		C2	1,116	1,124	1,191	1,020	1,422	1,175	1,080	
22		B2S	44,115	49,970	42,276	41,062	34,740	27,033	37,520	
23	LPT	TOTAL	216,265	229,001	217,881	208,161	212,740	136,804	183,618	
24	LP/LPT	TOTAL	316,644	327,612	317,515	308,306	307,632	193,227	266,653	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jan-14	(5) Feb-14	(6) Mar-14	(7) Apr-14	(8) May-14	(9) Jun-14
1	RTP	G	756	693	667	880	866	804
2		F	45,407	32,270	42,003	48,880	52,733	46,545
3		E	4,155	3,715	3,650	4,714	1,410	4,410
4		C2S	43,686	40,023	18,664	51,333	34,437	26,606
5		C2	29,721	26,320	29,360	30,716	28,291	27,775
6	RTP	TOTAL	123,724	103,022	94,345	136,323	117,737	106,140
7	SBS	F	0	0	0	34,187	0	0
8		C2	0	0	0	0	1,353	0
9		B2S	305	890	238	237	334	577
10	SBS	TOTAL	305	890	238	34,425	1,687	577
11	CSA	F	4,776	4,754	4,424	4,236	4,457	4,434
12	MAJOR ACCTS**	TOTAL	128,805	108,665	99,007	174,984	123,681	111,152
13	OS I&II		8,046	11,022	8,761	0	0	0
14	OS III		4,259	3,979	4,102	4,957	4,973	4,388
15	OS	TOTAL	12,305	15,001	12,863	4,957	4,973	4,388
16	TOTAL RETAIL SALES		2,072,960	1,941,389	1,682,246	1,775,653	2,129,370	2,244,240
17	RE	C2S	86,997	84,058	68,137	62,255	72,472	81,379
18	TOTAL SALES		2,159,957	2,025,446	1,750,383	1,837,909	2,201,842	2,325,619
19	COMPANY USE							
20	LOSSES		211,043	200,554	141,617	128,091	191,158	255,381
21	SUPPLY		2,371,000	2,226,000	1,892,000	1,966,000	2,393,000	2,581,000

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

KW - TEST YEAR

(1) Line No.	(2) Rate	(3) Level	(4) Jul-14	(5) Aug-14	(6) Sep-14	(7) Oct-14	(8) Nov-14	(9) Dec-14	(10) 12CP	(11) MAX NCPKW
1	RTP	G	2,493	2,702	897	2,163	1,031	788	1,228	4,949
2		F	49,962	46,055	45,043	55,441	53,338	37,044	46,210	100,388
3		E	4,909	5,043	4,613	4,081	4,805	4,644	4,179	
4		C2S	25,128	36,969	29,939	33,946	63,659	34,218	36,550	
5		C2	27,680	26,857	32,505	26,421	37,213	27,635	29,208	
6	RTP	TOTAL	110,172	117,626	112,998	122,051	160,046	104,328	117,376	
7	SBS	F	0	0	0	0	59,904	0	7,841	28,958
8		C2	0	0	0	0	788	0	178	
9		B2S	0	653	0	0	287	312	319	
10	SBS	TOTAL	0	653	0	0	60,977	312	8,339	
11	CSA	F	4,927	4,972	4,991	4,392	5,769	4,973	4,759	5,294
12	MAJOR ACCTS**	TOTAL	115,099	123,251	117,989	126,444	226,792	109,613	130,473	
13	OS I&II		0	0	0	0	14,536	4,327	3,891	31,001
14	OS III		4,712	5,000	5,014	4,603	5,992	4,979	4,747	4,813
15	OS	TOTAL	4,712	5,000	5,014	4,603	20,529	9,307	8,638	35,814
16	TOTAL RETAIL SALES		2,310,295	2,304,073	2,193,608	2,019,511	1,732,660	1,912,699	2,026,559	
17	RE	C2S	82,304	84,663	78,089	72,489	58,146	77,850	75,737	
18	TOTAL SALES		2,392,598	2,388,736	2,271,698	2,092,000	1,790,806	1,990,549	2,102,295	
19	COMPANY USE									
20	LOSSES		249,402	236,264	210,302	196,000	101,194	161,451	190,205	
21	SUPPLY		2,642,000	2,625,000	2,482,000	2,288,000	1,892,000	2,152,000	2,292,500	

22 **Major Accounts is the combination of Rates RTP, SBS and CSA.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
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
	LEVEL 5										
	COMMON										
1	SALES	1,748,776	1,122,769	54,827	440,864	120,450	1,228	8,638	1,748,776	0	0
2	LOSSES	66,259	42,539	2,077	16,704	4,565	47	327	66,259	0	0
3	INTO	1,815,035	1,165,308	56,904	457,568	125,015	1,275	8,965	1,815,035	0	0
	CUSTOMER SUBS										
4	SALES	0	0	0	0	0	0	0	0	0	0
5	LOSSES	0	0	0	0	0	0	0	0	0	0
6	INTO	0	0	0	0	0	0	0	0	0	0
	TOTAL LEVEL 5										
7	SALES	1,748,776	1,122,769	54,827	440,864	120,450	1,228	8,638	1,748,776	0	0
8	LOSSES	66,259	42,539	2,077	16,704	4,565	47	327	66,259	0	0
9	INTO	1,815,035	1,165,308	56,904	457,568	125,015	1,275	8,965	1,815,035	0	0
	LEVEL 4										
10	OUT	1,815,035	1,165,308	56,904	457,568	125,015	1,275	8,965	1,815,035	0	0
11	SALES	102,543	0	1	2,198	41,534	58,810	0	102,543	0	0
12	LOSSES	73,152	44,454	2,171	17,539	6,354	2,292	342	73,152	0	0
13	INTO	1,990,730	1,209,762	59,076	477,305	172,903	62,377	9,307	1,990,730	0	0

14 Rate Class Residential as shown in the Cost of Service Study is the combination of Rates RS and RSVP.
15 Rate Class Major Accounts as shown in the Cost of Service Study is the combination of Rates RTP, SBS and CSA.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE	(12) UNIT POWER SALES
	LEVEL 3										
	COMMON										
1	OUT	1,990,730	1,209,762	59,076	477,305	172,903	62,377	9,307	1,990,730	0	0
2	SALES	54,977	0	0	137	21,275	33,565	0	54,977	0	0
3	LOSSES	9,004	5,324	260	2,101	855	423	41	9,004	0	0
4	INTO	2,054,711	1,215,086	59,336	479,543	195,033	96,365	9,348	2,054,711	0	0
	CUSTOMER SUBS										
5	SALES	158,160	0	0	0	45,873	36,550	0	82,423	75,737	0
6	LOSSES	696	0	0	0	202	161	0	363	333	0
7	INTO	158,856	0	0	0	46,075	36,711	0	82,786	76,070	0
	TOTAL LEVEL 3										
8	OUT	1,990,730	1,209,762	59,076	477,305	172,903	62,377	9,307	1,990,730	0	0
9	SALES	213,137	0	0	137	67,148	70,115	0	137,400	75,737	0
10	LOSSES	9,700	5,324	260	2,101	1,057	584	41	9,367	333	0
11	INTO	2,213,587	1,215,086	59,336	479,543	241,108	133,076	9,348	2,137,497	76,070	0
	LEVEL 2										
12	OUT	2,213,567	1,215,086	59,336	479,543	241,108	133,076	9,348	2,137,497	76,070	0
13	SALES	37,839	0	0	0	37,520	319	0	37,839	0	0
14	LOSSES	41,094	22,177	1,083	8,753	5,086	2,435	171	39,705	1,389	0
15	INTO	2,292,500	1,237,263	60,419	488,296	283,714	135,830	9,519	2,215,041	77,459	0
	LEVEL 1										
16	OUT	2,292,500	1,237,263	60,419	488,296	283,714	135,830	9,519	2,215,041	77,459	0

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE	(12) UNIT POWER SALES
	LEVEL 5										
	COMMON										
1	SALES	2,274,364	1,433,108	74,003	555,538	170,952	4,949	35,814	2,274,364	0	0
2	LOSSES	86,173	54,298	2,804	21,049	6,477	188	1,357	86,173	0	0
3	INTO	2,360,537	1,487,406	76,807	576,587	177,429	5,137	37,171	2,360,537	0	0
	CUSTOMER SUBS										
4	SALES	0	0	0	0	0	0	0	0	0	0
5	LOSSES	0	0	0	0	0	0	0	0	0	0
6	INTO	0	0	0	0	0	0	0	0	0	0
	TOTAL LEVEL 5										
7	SALES	2,274,364	1,433,108	74,003	555,538	170,952	4,949	35,814	2,274,364	0	0
8	LOSSES	86,173	54,298	2,804	21,049	6,477	188	1,357	86,173	0	0
9	INTO	2,360,537	1,487,406	76,807	576,587	177,429	5,137	37,171	2,360,537	0	0
	LEVEL 4										
10	OUT	2,360,537	1,487,406	76,807	576,587	177,429	5,137	37,171	2,360,537	0	0
11	SALES	195,669	0	8	3,677	57,344	134,640	0	195,669	0	0
12	LOSSES	97,515	56,742	2,930	22,136	8,956	5,339	1,418	97,515	0	0
13	INTO	2,653,721	1,544,148	79,745	602,400	243,729	145,110	38,589	2,653,721	0	0

14 Rate Class Residential as shown in the Cost of Service Study is the combination of Rates RS and RSVP.
15 Rate Class Major Accounts as shown in the Cost of Service Study is the combination of Rates RTP, SBS and CSA.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a description of how the coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/09
Witness: J. I. Thompson, M. T. O'Sheasy

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2014
12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

(1) LINE NO.	(2) DESCRIPTION LEVEL 3	(3) TOTAL ELECTRIC SYSTEM	(4) RATE CLASS RESIDENTIAL	(5) RATE CLASS GS	(6) RATE CLASS GSD/GSDT	(7) RATE CLASS LP/LPT	(8) RATE CLASS MAJOR ACCTS	(9) RATE CLASS OS	(10) TOTAL RETAIL SERVICE	(11) WHOLESALE	(12) UNIT POWER SALES
1	COMMON										
2	OUT	2,653,721	1,544,148	79,745	602,400	243,729	145,110	38,589	2,653,721	0	0
3	SALES	0	0	0	0	0	0	0	0	0	0
4	LOSSES	11,679	6,796	351	2,651	1,073	638	170	11,679	0	0
5	INTO	2,665,400	1,550,944	80,096	605,051	244,802	145,748	38,759	2,665,400	0	0
6	CUSTOMER SUBS										
7	SALES	0	0	0	0	0	0	0	0	0	0
8	LOSSES	0	0	0	0	0	0	0	0	0	0
9	INTO	0	0	0	0	0	0	0	0	0	0
10	TOTAL LEVEL 3										
11	OUT	2,653,721	1,544,148	79,745	602,400	243,729	145,110	38,589	2,653,721	0	0
12	SALES	0	0	0	0	0	0	0	0	0	0
13	LOSSES	11,679	6,796	351	2,651	1,073	638	170	11,679	0	0
14	INTO	2,665,400	1,550,944	80,096	605,051	244,802	145,748	38,759	2,665,400	0	0
15	LEVEL 2										
16	OUT	2,665,400	1,550,944	80,096	605,051	244,802	145,748	38,759	2,665,400	0	0
17	SALES	0	0	0	0	0	0	0	0	0	0
18	LOSSES	48,650	28,309	1,462	11,044	4,468	2,660	707	48,650	0	0
19	INTO	2,714,050	1,579,253	81,558	616,095	249,270	148,408	39,466	2,714,050	0	0
20	LEVEL 1										
21	OUT	2,714,050	1,579,253	81,558	616,095	249,270	148,408	39,466	2,714,050	0	0

Supporting Schedules:

Recap Schedules:

Schedule E-12 | ADJUSTMENT TO TEST YEAR REVENUE | Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:
_X_ Projected Test Year Ending 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Sales of Electricity (excluding unbilled)			Unbilled Sales			
						Base Revenues ($000's)		
Line No.	Rate Class	Proposed Base Revenue ($000's)	MWH	Per Unit $/MWH (3)/(4)	MWH	Proposed (5)*(6)	Present	Adjustment (7)-(8)
1	RESIDENTIAL	$339,748	5,258,939	$65	5,506	$358	$412	($54)
2	GS	$22,767	290,975	$78	308	$24	$22	$2
3	GSD/GSDT	$115,803	2,730,851	$42	2,837	$119	$106	$13
4	LP/LPT	$40,960	1,231,341	$33	2,313	$76	$63	$13
5	MAJOR ACCTS	$36,022	1,477,619	$24	-	$0	$0	$0
6	OS	$15,729	153,368	$103	222	$23	$16	$7
7	TOTAL	$571,029	11,143,093	$51	11,186	$570	$619	($19)

90

Supporting Schedules: E-13c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:
X Projected Test Year Ending 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

Allocation Method: 12MCP - 1/13th kWh

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Sales of Electricity (excluding unbilled)			Unbilled Sales			
						Base Revenues ($000's)		
Line No.	Rate Class	Proposed Base Revenue ($000's)	MWH	Per Unit $/MWH (3)/(4)	MWH	Proposed (5)*(6)	Present	Adjustment (7)-(8)
1	RESIDENTIAL	$339,748	5,258,939	$65	5,506	$358	$412	($54)
2	GS	$22,760	290,975	$78	308	$24	$22	$2
3	GSD/GSDT	$115,810	2,730,851	$42	2,837	$119	$106	$13
4	LP/LPT	$40,960	1,231,341	$33	2,313	$76	$63	$13
5	MAJOR ACCTS	$36,022	1,477,619	$24	-	$0	$0	$0
6	OS	$15,729	153,368	$103	222	$23	$16	$7
7	TOTAL	$571,029	11,143,093	$51	11,186	$570	$619	($19)

Supporting Schedules: E-13c

Recap Schedules:

Schedule E-13a | REVENUE FROM SALE OF ELECTRICITY BY RATE SCHEDULE | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

($000's)

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1) Line No.	(2) Rate	(3) Base Revenues at Present Rates	(4) Base Revenues at Proposed Rates	(5) Increase Dollars (4)-(3)	(6) Increase Percent (5)/(3)
1	RESIDENTIAL	$296,477	$339,748	$43,271	14.60%
2	GS	$20,514	$22,767	$2,253	10.98%
3	GSD/GSDT	$102,678	$115,803	$13,125	12.78%
4	LP/LPT	$33,870	$40,960	$7,090	20.93%
5	MAJOR ACCTS	$29,452	$36,022	$6,570	22.31%
6	OS	$14,880	$15,729	$849	5.71%
7	TOTAL:	$497,871	$571,029	$73,158	14.69%

Supporting Schedules: E-13c, E-13d

Recap Schedules: E-8

Schedule E-13b | REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451) | Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Type of Service Charge*	(4) Number of Transactions	(5) Present Charge	(6) Proposed Charge	(7) Revenues at Present Charges (4) x (5)	(8) Revenues at Proposed Charges (4) x (6)	(9) Increase Dollars (8) - (7)	(10) Increase Percent (%)
1	RESIDENTIAL	1	2,847	$27.00	$27.00	$76,869	$76,869	$0	0.0%
2		2	99,854	$27.00	$27.00	$2,696,058	$2,696,058	$0	0.0%
3		3	33,532	$35.00	$60.00	$1,173,620	$2,011,920	$838,300	71.4%
4		4	2,099	$55.00	$80.00	$115,445	$167,920	$52,475	45.5%
5		5	198	$95.00	$100.00	$18,810	$19,800	$990	5.3%
6		6	8,031	$20.00	$30.00	$160,620	$240,930	$80,310	50.0%
7		7	0	$110.00	$110.00	$0	$0	$0	0.0%
8		8	505	$75.00	$75.00	$37,875	$37,875	$0	0.0%
9		9	800	$25.00	$25.00	$20,000	$20,000	$0	0.0%
10		10	6,875	$30.00	$30.00	$206,250	$206,250	$0	0.0%
11		11	800	$40.00	$40.00	$32,000	$32,000	$0	0.0%
12			155,541			$4,537,547	$5,509,622	$972,075	21.4%

*1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized Use; 9=Returned Check Charge ≤ $50; 10=Returned Check Charge > $50, ≤ $300; 11=Returned Check Charge > $300.

Supporting Schedules: E-8

Recap Schedules: E-5

Schedule E-13b | REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451) | Page 2 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Type of Service Charge*	(4) Number of Transactions	(5) Present Charge	(6) Proposed Charge	(7) Revenues at Present Charges (4) x (5)	(8) Revenues at Proposed Charges (4) x (6)	(9) Increase Dollars (8) - (7)	(10) Increase Percent (%)
1	GS	1	479	$27.00	$50.00	$12,933	$23,950	$11,017	85.2%
2		2	3,099	$27.00	$50.00	$83,673	$154,950	$71,277	85.2%
3		3	891	$35.00	$60.00	$31,185	$53,460	$22,275	71.4%
4		4	20	$55.00	$80.00	$1,100	$1,600	$500	45.5%
5		5	19	$95.00	$100.00	$1,805	$1,900	$95	5.3%
6		6	1,206	$20.00	$30.00	$24,120	$36,180	$12,060	50.0%
7		7	0	$110.00	$110.00	$0	$0	$0	0.0%
8		8	24	$75.00	$75.00	$1,800	$1,800	$0	0.0%
9		9	25	$25.00	$25.00	$625	$625	$0	0.0%
10		10	145	$30.00	$30.00	$4,350	$4,350	$0	0.0%
11		11	25	$40.00	$40.00	$1,000	$1,000	$0	0.0%
12			5,933			$162,591	$279,815	$117,224	72.1%

*1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized Use; 9=Returned Check Charge ≤ $50; 10=Returned Check Charge > $50, ≤ $300; 11=Returned Check Charge > $300.

Supporting Schedules: E-8

Recap Schedules: E-5

Schedule E-13b | REVENUES BY RATE SCHEDULE - SERVICE CHARGES (ACCOUNT 451) | Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Type of Service Charge*	(4) Number of Transactions	(5) Present Charge	(6) Proposed Charge	(7) Revenues at Present Charges (4) x (5)	(8) Revenues at Proposed Charges (4) x (6)	(9) Increase Dollars (8) - (7)	(10) Increase Percent (%)
1	GSD/GSDT	1	64	$27.00	$50.00	$1,728	$3,200	$1,472	85.2%
2		2	1,610	$27.00	$50.00	$43,470	$80,500	$37,030	85.2%
3		3	235	$35.00	$60.00	$8,225	$14,100	$5,875	71.4%
4		4	0	$55.00	$80.00	$0	$0	$0	0.0%
5		5	52	$95.00	$100.00	$4,940	$5,200	$260	5.3%
6		6	1,113	$20.00	$30.00	$22,260	$33,390	$11,130	50.0%
7		7	0	$110.00	$110.00	$0	$0	$0	0.0%
8		8	0	$75.00	$75.00	$0	$0	$0	0.0%
9		9	25	$25.00	$25.00	$625	$625	$0	0.0%
10		10	200	$30.00	$30.00	$6,000	$6,000	$0	0.0%
11		11	25	$40.00	$40.00	$1,000	$1,000	$0	0.0%
12			3,324			$88,248	$144,015	$55,767	63.2%

*1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized Use; 9=Returned Check Charge ≤ $50; 10=Returned Check Charge > $50, ≤ $300; 11=Returned Check Charge > $300.

Supporting Schedules: E-8

Recap Schedules: E-5

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES RS, RSVP AND FLAT-RS

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		PRESENT REVENUE CALCULATION				PROPOSED REVENUE CALCULATION		
1	BASE CHARGE (CHG)	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD RS:	4,426,051 BILLS @	$15.00 /BILL	$66,390,765	STANDARD RS:	4,426,051 BILLS @	$18.00 /BILL	$79,668,918
3	RSVP:	137,130 BILLS @	$15.00 /BILL	$2,056,950	RSVP:	137,130 BILLS @	$18.00 /BILL	$2,468,340
4	ENERGY/DEMAND CHG	KWH IN BLOCK			ENERGY/DEMAND CHG	KWH IN BLOCK		
5	STANDARD RS:	4,968,775,281 KWH @	$0.04313 /KWH	$214,217,018	STANDARD RS:	4,968,775,281 KWH @	$0.04884 /KWH	$242,577,305
6	RSVP: LOW	46,823,798 KWH @	$0.04313 /KWH	$2,019,510	RSVP: LOW	46,823,798 KWH @	$0.04884 /KWH	$2,286,874
7	RSVP: MEDIUM	129,877,774 KWH @	$0.04313 /KWH	$5,601,628	RSVP: MEDIUM	129,877,774 KWH @	$0.04884 /KWH	$6,343,230
8	RSVP: HIGH	31,780,858 KWH @	$0.04313 /KWH	$1,370,708	RSVP: HIGH	31,780,858 KWH @	$0.04884 /KWH	$1,552,177
9	RSVP: CRITICAL	3,389,968 KWH @	$0.04313 /KWH	$146,209	RSVP: CRITICAL	3,389,958 KWH @	$0.04884 /KWH	$165,566
10	FLAT-RS	69,209 Bills	60,291,424 KWH	$4,674,252	FLAT-RS	69,209 Bills	60,291,424 KWH	$4,674,252
11			PRESENT BASE REVENUE:	$296,477,040			PROJECTED BASE REVENUE:	$339,736,662
12							TOTAL INCREASE:	$43,259,622
13							% INCREASE:	14.59%

14 TRANSFERS FROM RATE SCHEDULE _____ TRANSFERS TO RATE SCHEDULE _____

Supporting Schedule: E-13a Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GS AND FLAT-GS

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PRESENT REVENUE CALCULATION				PROPOSED REVENUE CALCULATION			
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD GS:	348,125 BILLS @	$18.00 /BILL	$6,266,250	STANDARD GS:	348,125 BILLS @	$21.00 /BILL	$7,310,625
3	ENERGY/DEMAND CHG	KWH IN BLOCK			ENERGY/DEMAND CHG	KWH IN BLOCK		
4	STANDARD GS:	288,830,504 KWH @	$0.04884 /KWH	$14,106,482	STANDARD GS:	288,830,504 KWH @	$0.05300 /KWH	$15,308,017
5	FLAT-GS	1,762 Bills	2,144,430 KWH	$141,506		1,762 Bills	2,144,430 KWH	$141,506
6			PRESENT BASE REVENUE :	$20,514,238			PROJECTED BASE REVENUE :	$22,760,148
7							TOTAL INCREASE:	$2,245,910
8							% INCREASE:	10.95%

9 TRANSFERS FROM RATE SCHEDULE _____ TRANSFERS TO RATE SCHEDULE _____

Supporting Schedule: E-13a Recap Schedules:

26

Schedule E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 3 of 15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	PRESENT REVENUE CALCULATION - GSD, GSDT, AND GSTOU				PROPOSED REVENUE CALCULATION - GSD, GSDT, AND GSTOU			
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD :	149,634 BILLS @	$44.00 /BILL	$6,583,896	STANDARD :	149,634 BILLS @	$44.00 /BILL	$6,583,896
3	TOU :	1,222 BILLS @	$44.00 /BILL	$53,768	TOU :	1,222 BILLS @	$44.00 /BILL	$53,768
4	GSTOU :	7,527 BILLS @	$44.00 /BILL	$331,188	GSTOU :	7,527 BILLS @	$44.00 /BILL	$331,188
5	DEMAND CHARGE	BILLING KW IN BLOCK			DEMAND CHARGE	BILLING KW IN BLOCK		
6	STANDARD :	7,724,231 KW @	$5.95 /KW	$45,959,174	STANDARD :	7,724,231 KW @	$6.84 /KW	$52,833,740
7	TOU : MAX DEMAND	96,690 KW @	$2.82 /KW	$272,666	TOU : MAX DEMAND	96,690 KW @	$3.24 /KW	$313,276
8	TOU : ON-PEAK	82,426 KW @	$3.18 /KW	$262,115	TOU : ON-PEAK	82,426 KW @	$3.66 /KW	$301,679
9	ENERGY CHARGE	KWH IN BLOCK			ENERGY CHARGE	KWH IN BLOCK		
10	STANDARD :	2,495,777,909 KWH @	$0.01525 /KWH	$38,060,613	STANDARD :	2,495,777,909 KWH @	$0.01749 /KWH	$43,651,156
11	TOU : ON-PEAK	7,022,143 KWH @	$0.01525 /KWH	$107,088	TOU : ON-PEAK	7,022,143 KWH @	$0.01749 /KWH	$122,817
12	TOU : OFF-PEAK	17,556,905 KWH @	$0.01525 /KWH	$267,743	TOU : OFF-PEAK	17,556,905 KWH @	$0.01749 /KWH	$307,070
13	TOU : SUM ON-PK	1,988,843 KWH @	$0.16391 /KWH	$325,991	TOU : SUM ON-PK	1,988,843 KWH @	$0.18691 /KWH	$371,735
14	TOU : SUM INTER	1,892,016 KWH @	$0.06119 /KWH	$115,772	TOU : SUM INTER	1,892,016 KWH @	$0.06978 /KWH	$132,025
15	TOU : SUM OFF-PK	8,676,717 KWH @	$0.02545 /KWH	$220,822	TOU : SUM OFF-PK	6,676,717 KWH @	$0.02902 /KWH	$251,798
16	TOU : WINTER	16,994,123 KWH @	$0.03562 /KWH	$676,571	TOU : WINTER	16,994,123 KWH @	$0.04062 /KWH	$771,541
17	VOLTAGE DISCOUNTS				VOLTAGE DISCOUNTS			
16	STANDARD : PRIMARY				STANDARD : PRIMARY			
19		32,671 KW @	($0.29) /KW	($9,475)		32,671 KW @	($0.39) /KW	($12,742)
20		32,671 KW @	($0.0595) /KW	($1,944)		32,671 KW @	($0.0684) /KW	($2,235)
21		11,677,565 KWH @	($0.0001525) /KWH	($1,781)		11,677,555 KWH @	($0.0001749) /KWH	($2,042)
22			SUBTOTAL BASE REVENUE:	$93,224,207			SUBTOTAL BASE REVENUE:	$106,008,670

23 TRANSFERS FROM RATE SCHEDULE____ TRANSFERS TO RATE SCHEDULE _____

Supporting Schedule: E-13a Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TRANSFERS FROM RATE SCHEDULE GSD				TRANSFERS TO RATE SCHEDULE GS			
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD :	51,099 BILLS @	$44.00 /BILL	$2,248,356	STANDARD :	51,099 BILLS @	$21.00 /BILL	$1,073,079
3	TOU :	--- BILLS @	--- /BILL	---	TOU :	--- BILLS @	--- /BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK			DEMAND CHARGE	BILLING KW IN BLOCK		
5	STANDARD :	562,361 KW @	$5.95 /KW	$3,346,048	STANDARD :	--- KW @	--- /KW	---
6	TOU : MAX DEMAND	--- KW @	--- /KW	---	TOU : MAX DEMAND	--- KW @	--- /KW	---
7	TOU : ON-PEAK	--- KW @	--- /KW	---	TOU : ON-PEAK	--- KW @	--- /KW	---
8	ENERGY CHARGE	KWH IN BLOCK			ENERGY/DEMAND CHG	KWH IN BLOCK		
9	STANDARD :	107,509,465 KWH @	$0.01525 /KWH	$1,639,519	STANDARD :	107,509,465 KWH @	$0.05300 /KWH	$5,698,002
10	TOU : ON-PEAK	--- KWH @	--- /KWH	---	TOU : ON-PEAK	--- KWH @	--- /KWH	---
11	TOU : OFF-PEAK	--- KWH @	--- /KWH	---	TOU : OFF-PEAK	--- KWH @	--- /KWH	---
12		SUBTOTAL BASE REVENUE :		$7,233,923		SUBTOTAL BASE REVENUE :		$6,771,081

13 TRANSFERS FROM RATE SCHEDULE GSD — TRANSFERS TO RATE SCHEDULE GS

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		TRANSFERS FROM RATE SCHEDULE GSD				TRANSFERS TO RATE SCHEDULE LP		
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD :	400 BILLS @	$44.00 /BILL	$17,600	STANDARD :	400 BILLS @	$250.00 /BILL	$100,000
3	TOU :	--- BILLS @	--- /BILL	---	TOU:	--- BILLS @	--- /BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK			DEMAND CHARGE	BILLING KW IN BLOCK		
5	STANDARD :	183,388 KW @	$5.95 /KW	$1,091,159	STANDARD :	183,388 KW @	$12.23 /KW	$2,242,835
6	TOU : MAX DEMAND	--- KW @	--- /KW	---	TOU : MAX DEMAND	--- KW @	--- /KW	---
7	TOU : ON-PEAK	--- KW @	--- /KW	---	TOU : ON-PEAK	--- KW @	--- /KW	---
8	ENERGY CHARGE	KWH IN BLOCK			ENERGY CHARGE	KWH IN BLOCK		
9	STANDARD :	70,173,383 KWH @	$0.01625 /KWH	$1,070,144	STANDARD :	70,173,383 KWH @	$0.00934 /KWH	$655,419
10	TOU : ON-PEAK	--- KWH @	--- /KWH	---	TOU : ON-PEAK	--- KWH @	--- /KWH	---
11	TOU : OFF-PEAK	--- KWH @	--- /KWH	---	TOU : OFF-PEAK	--- KWH @	--- /KWH	---
12	REACTIVE CHARGE				REACTIVE CHARGE			
13	STANDARD :	--- KVARS @	--- /KVAR	---	STANDARD :	--- KVARS @	--- /KVAR	---
14	TOU :	--- KVARS @	--- /KVAR	---	TOU :	--- KVARS @	--- /KVAR	---
15	VOLTAGE DISCOUNTS				VOLTAGE DISCOUNTS			
16	STANDARD : PRIMARY	12,842 KW @	($0.29) /KW	($3,724)	STANDARD : PRIMARY	12,842 KW @	($0.55) /KW	($7,063)
17		12,842 KW @	($0.0596) /KW	($764)		12,842 KW @	($0.1223) /KW	($1,571)
18		5,867,082 KWH @	($0.0001525) /KWH	($895)		5,867,082 KWH @	($0.0000934) /KWH	($548)
19			SUBTOTAL BASE REVENUE :	$2,173,520			SUBTOTAL BASE REVENUE :	$2,989,072

20 TRANSFERS FROM RATE SCHEDULE GSD — TRANSFERS TO RATE SCHEDULE LP

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present end proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TRANSFERS FROM RATE SCHEDULE GSDT				TRANSFERS TO RATE SCHEDULE GS			
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD :	--- BILLS @	--- /BILL	---	STANDARD :	49 BILLS @	$21.00 /BILL	$1,029
3	TOU :	49 BILLS @	$44.00 /BILL	$2,156	TOU:	--- BILLS @	--- /BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK			DEMAND CHARGE	BILLING KW IN BLOCK		
5	STANDARD :	--- KW @	--- /KW	---	STANDARD :	--- KW @	--- /KW	---
6	TOU : MAX DEMAND	699 KW @	$2.82 /KW	$1,971	TOU : MAX DEMAND	--- KW @	--- /KW	---
7	TOU : ON-PEAK	650 KW @	$3.18 /KW	$2,067	TOU : ON-PEAK	--- KW @	--- /KW	---
8	ENERGY CHARGE	KWH IN BLOCK			ENERGY/DEMAND CHARGE	KWH IN BLOCK		
9	STANDARD :	--- KWH @	--- /KWH	---	STANDARD :	89,102 KWH @	$0.05300 /KWH	$4,722
10	TOU : ON-PEAK	22,276 KWH @	$0.01525 /KWH	$340	TOU : ON-PEAK	--- KWH @	--- /KWH	---
11	TOU : OFF-PEAK	66,827 KWH @	$0.01525 /KWH	$1,019	TOU : OFF-PEAK	--- KWH @	--- /KWH	---
12			SUBTOTAL BASE REVENUE :	$7,553			SUBTOTAL BASE REVENUE :	$5,751

101

13 TRANSFERS FROM RATE SCHEDULE GSDT — TRANSFERS TO RATE SCHEDULE GS

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)
		TRANSFERS FROM RATE SCHEDULE GSDT					TRANSFERS TO RATE SCHEDULE GSD					
1	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES
2	STANDARD :	---	BILLS @	---	/BILL	---	STANDARD :	37	BILLS @	$44.00	/BILL	$1,628
3	TOU :	37	BILLS @	$44.00	/BILL	$1,628	TOU:	---	BILLS @	---	/BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK					DEMAND CHARGE	BILLING KW IN BLOCK				
5	STANDARD :	---	KW @	---	/KW	---	STANDARD :	2,525	KW @	$6.84	/KW	$17,271
6	TOU : MAX DEMAND	2,525	KW @	$2.82	/KW	$7,121	TOU : MAX DEMAND	---	KW @	---	/KW	---
7	TOU : ON-PEAK	2,200	KW @	$3.18	/KW	$6,996	TOU : ON-PEAK	---	KW @	---	/KW	---
8	ENERGY CHARGE	KWH IN BLOCK					ENERGY/DEMAND CHARGE	KWH IN BLOCK				
9	STANDARD :	---	KWH @	---	/KWH	---	STANDARD :	1,169,897	KWH @	$0.01749	/KWH	$20,461
10	TOU : ON-PEAK	292,474	KWH @	$0.01525	/KWH	$4,460	TOU : ON-PEAK	---	KWH @	---	/KWH	---
11	TOU : OFF-PEAK	877,423	KWH @	$0.01525	/KWH	$13,381	TOU : OFF-PEAK	---	KWH @	---	/KWH	---
12	VOLTAGE DISCOUNTS						VOLTAGE DISCOUNTS					
13	STANDARD : PRIMARY	---	KW @	---	/KW	---	STANDARD : PRIMARY	---	KW @	---	/KW	---
14		---	KW @	---	/KW	---		---	KW @	---	/KW	---
15		---	KWH @	---	/KWH	---		---	KWH @	---	/KWH	---
18				SUBTOTAL BASE REVENUE :		$33,586				SUBTOTAL BASE REVENUE :		$39,360

17 TRANSFERS FROM RATE SCHEDULE GSDT — TRANSFERS TO RATE SCHEDULE GSD

Supporting Schedule: E-13a — Recap Schedules:

Schedule E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 8 of 15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1			SUBTOTAL BASE REVENUE (PAGE 3 OF 15):	$93,224,207			SUBTOTAL BASE REVENUE (PAGE 3 OF 15):	$106,008,670
2			SUBTOTAL BASE REVENUE (PAGE 4 OF 15):	$7,233,823			SUBTOTAL BASE REVENUE (PAGE 4 OF 15):	$6,771,081
3			SUBTOTAL BASE REVENUE (PAGE 5 OF 15):	$2,173,520			SUBTOTAL BASE REVENUE (PAGE 5 OF 15):	$2,989,072
4			SUBTOTAL BASE REVENUE (PAGE 6 OF 15):	$7,553			SUBTOTAL BASE REVENUE (PAGE 6 OF 15):	$5,751
5			SUBTOTAL BASE REVENUE (PAGE 7 OF 15):	$33,586			SUBTOTAL BASE REVENUE (PAGE 7 OF 15):	$39,360
6			PRESENT BASE REVENUE:	$102,672,789			PROJECTED BASE REVENUE:	$115,813,934
7							$ INCREASE:	$13,141,145
8							% INCREASE:	12.80%

9 TRANSFERS FROM RATE SCHEDULE____ TRANSFERS TO RATE SCHEDULE____

Supporting Schedule: E-13a Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)
1	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES
2	STANDARD :	1,560	BILLS @	$225.00	/BILL	$351,000	STANDARD :	1,560	BILLS @	$250.00	/BILL	$390,000
3	TOU :	679	BILLS @	$225.00	/BILL	$152,775	TOU :	679	BILLS @	$250.00	/BILL	$169,750
4	DEMAND CHARGE	BILLING KW IN BLOCK					DEMAND CHARGE	BILLING KW IN BLOCK				
5	STANDARD :	1,021,779	KW @	$10.01	/KW	$10,228,008	STANDARD :	1,021,779	KW @	$12.23	/KW	$12,496,357
6	TOU : MAX DEMAND	1,063,712	KW @	$2.00	/KW	$2,167,424	TOU : MAX DEMAND	1,063,712	KW @	$2.54	/KW	$2,752,628
7	TOU : ON-PEAK	981,714	KW @	$8.04	/KW	$7,892,981	TOU : ON-PEAK	981,714	KW @	$9.84	/KW	$9,660,066
8	ENERGY CHARGE	KWH IN BLOCK					ENERGY CHARGE	KWH IN BLOCK				
9	STANDARD :	434,661,034	KWH @	$0.00750	/KWH	$3,259,958	STANDARD :	434,661,034	KWH @	$0.00934	/KWH	$4,059,734
10	TOU : ON-PEAK	149,160,620	KWH @	$0.00750	/KWH	$1,118,705	TOU : ON-PEAK	149,160,620	KWH @	$0.00934	/KWH	$1,393,160
11	TOU : OFF-PEAK	447,461,857	KWH @	$0.00750	/KWH	$3,356,114	TOU : OFF-PEAK	447,461,857	KWH @	$0.00934	/KWH	$4,179,461
12	REACTIVE CHARGE						REACTIVE CHARGE					
13	STANDARD :	84,982	KVARS @	$1.00	/KVAR	$84,982	STANDARD :	84,982	KVARS @	$1.00	/KVAR	$84,982
14	TOU :	59,056	KVARS @	$1.00	/KVAR	$59,056	TOU :	59,056	KVARS @	$1.00	/KVAR	$59,056
15	VOLTAGE DISCOUNTS						VOLTAGE DISCOUNTS					
16	STANDARD : PRI	209,462	KW @	($0.41)	/KW	($85,879)	STANDARD : PRI	209,462	KW @	($0.55)	/KW	($115,204)
17		209,462	KW @	($0.1001)	/KW	($20,967)		209,462	KW @	($0.1223)	/KW	($25,617)
18		112,642,184	KWH @	($0.0000750)	/KWH	($8,448)		112,642,184	KWH @	($0.0000934)	/KWH	($10,521)
19	TOU : PRIMARY	655,144	MAX KW @	($0.41)	/KW	($268,609)	TOU : PRIMARY	655,144	MAX KW @	($0.55)	/KW	($360,329)
20		655,144	MAX KW @	($0.0200)	/KW	($13,103)		655,144	MAX KW @	($0.0254)	/KW	($16,641)
21		649,601	ON-PK KW @	($0.0804)	/KW	($52,228)		649,601	ON-PK KW @	($0.0984)	/KW	($63,921)
22		104,059,475	ON-PK KWH @	($0.0000750)	/KWH	($7,804)		104,059,475	ON-PK KWH @	($0.0000934)	/KW	($9,719)
23		312,178,423	OFF-PK KWH @	($0.0000750)	/KWH	($23,413)		312,178,423	OFF-PK KWH @	($0.0000934)	/KWH	($29,157)
24				SUBTOTAL BASE REVENUE :		$28,190,552				SUBTOTAL BASE REVENUE :		$34,814,105

25 TRANSFERS FROM RATE SCHEDULE____ TRANSFERS TO RATE SCHEDULE____

Supporting Schedule: E-13a Recap Schedules:

Schedule E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 10 of 15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)
		TRANSFERS FROM RATE SCHEDULE LP						TRANSFERS TO RATE SCHEDULE GSD				
1	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES
2	STANDARD :	697	BILLS @	$225.00	/BILL	$156,825	STANDARD :	697	BILLS @	$44.00	/BILL	$30,668
3	TOU :	---	BILLS @	---	/BILL	---	TOU:	---	BILLS @	---	/BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK					DEMAND CHARGE	BILLING KW IN BLOCK				
5	STANDARD :	215,828	KW @	$10.01	/KW	$2,160,438	STANDARD :	215,828	KW @	$6.84	/KW	$1,476,264
6	TOU : MAX DEMAND	---	KW @	---	/KW	---	TOU : MAX DEMAND	---	KW @	---	/KW	---
7	TOU : ON-PEAK	---	KW @	---	/KW	---	TOU : ON-PEAK	---	KW @	---	/KW	---
8	ENERGY CHARGE	KWH IN BLOCK					ENERGY CHARGE	KWH IN BLOCK				
9	STANDARD :	94,768,009	KWH @	$0.00750	/KWH	$710,685	STANDARD :	94,768,009	KWH @	$0.01749	/KWH	$1,657,318
10	TOU : ON-PEAK	---	KWH @	---	/KWH	---	TOU : ON-PEAK	---	KWH @	---	/KWH	---
11	TOU : OFF-PEAK	---	KWH @	---	/KWH	---	TOU : OFF-PEAK	---	KWH @	---	/KWH	---
12	REACTIVE CHARGE						REACTIVE CHARGE					
13	STANDARD :	31,283	KVARS @	$1.00	/KVAR	$31,283	STANDARD :	---	KVARS @	---	/KVAR	---
14	TOU :	---	KVARS @	---	/KVAR	---	TOU :	---	KVARS @	---	/KVAR	---
15	VOLTAGE DISCOUNTS						VOLTAGE DISCOUNTS					
16	STANDARD : PRIMARY	0	KW @	($0.41)	/KW	$0	STANDARD : PRIMARY	0	KW @	($0.39)	/KW	$0
17		0	KW @	($0.1001)	/KW	$0		0	KW @	($0.0684)	/KW	$0
18		0	KWH @	($0.0000750)	/KWH	$0		0	KWH @	($0.0001749)	/KWH	$0
19				SUBTOTAL BASE REVENUE :		$3,059,231				SUBTOTAL BASE REVENUE :		$3,164,250

20 TRANSFERS FROM RATE SCHEDULE LP — TRANSFERS TO RATE SCHEDULE GSD

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)
		TRANSFERS FROM RATE SCHEDULE LPT						TRANSFERS TO RATE SCHEDULE LP				
1	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES
2	STANDARD :	---	BILLS ❶	---	/BILL	---	STANDARD :	45	BILLS ❶	$250.00	/BILL	$11,250
3	TOU :	45	BILLS ❶	$225.00	/BILL	$10,125	TOU:	---	BILLS ❶	---	/BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK					DEMAND CHARGE	BILLING KW IN BLOCK				
5	STANDARD :	---	KW ❷	---	/KW	---	STANDARD :	51,801	KW ❷	$12.23	/KW	$633,626
6	TOU : MAX DEMAND	51,801	KW ❷	$2.00	/KW	$103,602	TOU : MAX DEMAND	---	KW ❷	---	/KW	---
7	TOU : ON-PEAK	41,800	KW ❷	$8.04	/KW	$336,072	TOU : ON-PEAK	---	KW ❷	---	/KW	---
8	ENERGY CHARGE	KWH IN BLOCK					ENERGY CHARGE	KWH IN BLOCK				
9	STANDARD :	---	KWH ❸	---	/KWH	---	STANDARD :	30,583,697	KWH ❸	$0.00934	/KWH	$285,652
10	TOU : ON-PEAK	7,645,924	KWH ❸	$0.00750	/KWH	$57,344	TOU : ON-PEAK	---	KWH ❸	---	/KWH	---
11	TOU : OFF-PEAK	22,937,773	KWH ❸	$0.00750	/KWH	$172,033	TOU : OFF-PEAK	---	KWH ❸	---	/KWH	---
12	REACTIVE CHARGE						REACTIVE CHARGE					
13	STANDARD :	---	KVARS ❹	---	/KVAR	---	STANDARD :	26,345	KVARS ❹	$1.00	/KVAR	$26,345
14	TOU :	26,345	KVARS ❹	$1.00	/KVAR	$26,345	TOU :	---	KVARS ❹	---	/KVAR	---
15	VOLTAGE DISCOUNTS						VOLTAGE DISCOUNTS					
16	STANDARD : PRI						STANDARD : PRI					
17		---	KW ❺	---	/KW	---		34,717	KW ❺	($0.55)	/KW	($19,094)
18		---	KW ❺	---	/KW	---		34,717	KW ❺	($0.1223)	/KW	($4,248)
19		---	KWH ❻	---	/KWH	---		22,331,004	KWH ❻	($0.0000934)	/KWH	($2,086)
20	TOU : PRI	34,717	MAX KW ❺	($0.41)	/KW	($14,234)		---	MAX KW ❺	($0.55)	/KW	---
21		34,717	MAX KW ❺	($0.0200)	/KW	($694)		---	MAX KW ❺	($0.0254)	/KW	---
22		30,000	ON-PK KW ❺	($0.0804)	/KW	($2,412)		---	ON-PK KW ❺	($0.0984)	/KW	---
23		5,582,751	ON-PK KWH ❻	($0.0000750)	/KWH	($419)		---	ON-PK KWH ❻	($0.0000934)	/KWH	---
24		16,748,253	OFF-PK KWH ❻	($0.0000750)	/KWH	($1,256)		---	OFF-PK KWH ❻	($0.0000934)	/KWH	---
25				SUBTOTAL BASE REVENUE :		$686,506				SUBTOTAL BASE REVENUE :		$931,347

26 TRANSFERS FROM RATE SCHEDULE LPT — TRANSFERS TO RATE SCHEDULE LP

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	TRANSFERS FROM RATE SCHEDULE LPT				TRANSFERS TO RATE SCHEDULE GSD			
1	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS		CALCULATED REVENUES
2	STANDARD :	--- BILLS @	--- /BILL	---	STANDARD :	236 BILLS @	$44.00 /BILL	$10,384
3	TOU :	236 BILLS @	$225.00 /BILL	$53,100	TOU:	--- BILLS @	--- /BILL	---
4	DEMAND CHARGE	BILLING KW IN BLOCK			DEMAND CHARGE	BILLING KW IN BLOCK		
5	STANDARD :	--- KW @	--- /KW	---	STANDARD :	86,664 KW @	$6.84 /KW	$592,782
6	TOU : MAX DEMAND	86,664 KW @	$2.00 /KW	$173,328	TOU : MAX DEMAND	--- KW @	--- /KW	---
7	TOU : ON-PEAK	74,000 KW @	$8.04 /KW	$594,960	TOU : ON-PEAK	--- KW @	--- /KW	---
8	ENERGY CHARGE	KWH IN BLOCK			ENERGY CHARGE	KWH IN BLOCK		
9	STANDARD :	--- KWH @	--- /KWH	---	STANDARD :	41,255,184 KWH @	$0.01749 /KWH	$721,553
10	TOU : ON-PEAK	10,313,796 KWH @	$0.00750 /KWH	$77,353	TOU : ON-PEAK	--- KWH @	--- /KWH	---
11	TOU : OFF-PEAK	30,941,388 KWH @	$0.00750 /KWH	$232,060	TOU : OFF-PEAK	--- KWH @	--- /KWH	---
12	REACTIVE CHARGE				REACTIVE CHARGE			
13	STANDARD :	--- KVARS @	--- /KVAR	---	STANDARD :	--- KVARS @	--- /KVAR	---
14	TOU :	3,268 KVARS @	$1.00 /KVAR	$3,268	TOU :	--- KVARS @	--- /KVAR	---
15		SUBTOTAL BASE REVENUE :		$1,134,069		SUBTOTAL BASE REVENUE :		$1,324,719

16 TRANSFERS FROM RATE SCHEDULE LPT — TRANSFERS TO RATE SCHEDULE GSD

Supporting Schedule: E-13a — Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)		(4)		(5)	(6)	(7)		(8)		(9)
		TRANSFERS FROM RATE SCHEDULE LPT						TRANSFERS TO RATE SCHEDULE GSDT				
1	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES	BASE CHARGE	NUMBER OF BILLS				CALCULATED REVENUES
2	STANDARD :	---	BILLS @	---	/BILL	---	STANDARD :	---	BILLS @	---	/BILL	---
3	TOU :	192	BILLS @	$225.00	/BILL	$43,200	TOU:	192	BILLS @	$44.00	/BILL	$8,448
4	DEMAND CHARGE	BILLING KW IN BLOCK					DEMAND CHARGE	BILLING KW IN BLOCK				
5	STANDARD :	---	KW @	---	/KW	---	STANDARD :	---	KW @	---	/KW	---
6	TOU : MAX DEMAND	79,216	KW @	$2.00	/KW	$158,432	TOU : MAX DEMAND	79,216	KW @	$3.24	/KW	$256,660
7	TOU : ON-PEAK	61,388	KW @	$8.04	/KW	$493,560	TOU : ON-PEAK	61,388	KW @	$3.68	/KW	$224,680
8	ENERGY CHARGE	KWH IN BLOCK					ENERGY CHARGE	KWH IN BLOCK				
9	STANDARD :	---	KWH @	---	/KWH	---	STANDARD :	---	KWH @	---	/KWH	---
10	TOU : ON-PEAK	8,360,135	KWH @	$0.00750	/KWH	$62,701	TOU : ON-PEAK	8,360,135	KWH @	0.01749	/KWH	$146,219
11	TOU : OFF-PEAK	25,080,405	KWH @	$0.00750	/KWH	$188,103	TOU : OFF-PEAK	25,080,405	KWH @	0.01749	/KWH	$438,656
12	REACTIVE CHARGE						REACTIVE CHARGE					
13	STANDARD :	---	KVARS @	---	/KVAR	---	STANDARD :	---	KVARS @	---	/KVAR	---
14	TOU :	1,687	KVARS @	$1.00	/KVAR	$1,687	TOU :	---	KVARS @	---	/KVAR	---
15				SUBTOTAL BASE REVENUE :		$947,683				SUBTOTAL BASE REVENUE :		$1,074,663

16 TRANSFERS FROM RATE SCHEDULE LPT — TRANSFERS TO RATE SCHEDULE GSDT

Supporting Schedule: E-13a — Recap Schedules:

Schedule E-13c | BASE REVENUE BY RATE SCHEDULE - CALCULATIONS | Page 14 of 15

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1			SUBTOTAL BASE REVENUE (PAGE 9 OF 15):	$28,190,552			SUBTOTAL BASE REVENUE (PAGE 9 OF 15):	$34,614,105
2			SUBTOTAL BASE REVENUE (PAGE 10 OF 15):	$3,059,231			SUBTOTAL BASE REVENUE (PAGE 10 OF 15):	$3,164,250
3			SUBTOTAL BASE REVENUE (PAGE 11 OF 15):	$686,506			SUBTOTAL BASE REVENUE (PAGE 11 OF 15):	$931,347
4			SUBTOTAL BASE REVENUE (PAGE 12 OF 15):	$1,134,069			SUBTOTAL BASE REVENUE (PAGE 12 OF 15):	$1,324,719
			SUBTOTAL BASE REVENUE (PAGE 13 OF 15):	$947,683			SUBTOTAL BASE REVENUE (PAGE 13 OF 15):	$1,074,663
5			PRESENT BASE REVENUE:	$34,018,041			PROJECTED BASE REVENUE:	$41,109,084
6							$ INCREASE:	$7,091,043
7							% INCREASE:	20.84%

8 TRANSFERS FROM RATE SCHEDULE____ TRANSFERS TO RATE SCHEDULE____

Supporting Schedule: E-13a Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

REVENUE CALCULATION FOR RATE SCHEDULES SBS, RTP AND CIS

(1) Line No.	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	PRESENT REVENUE CALCULATION				PROPOSED REVENUE CALCULATION			
2				CALCULATED				CALCULATED
3	SBS BASE CHARGE	NUMBER OF BILLS		REVENUES	SBS BASE CHARGE	NUMBER OF BILLS		REVENUES
4		24 BILLS @	$248.20 /BILL	$5,957		24 BILLS @	$248.20 /BILL	$5,957
5		12 BILLS @	$591.01 /BILL	$7,092		12 BILLS @	$591.01 /BILL	$7,092
6	SBS LOCAL FAC CHG	BILLING KW IN BLOCK			SBS LOCAL FAC CHG	BILLING KW IN BLOCK		
7		115,236 KW @	$2.35 /KW	$270,805		115,236 KW @	$2.35 /KW	$270,805
8		771,832 KW @	$0.81 /KW	$625,184		771,832 KW @	$1.04 /KW	$802,705
9	SBS RESERV CHG	BILLING KW IN BLOCK			SBS RESERV CHG	BILLING KW IN BLOCK		
10		115,236 KW @	$0.95 /KW	$109,474		115,236 KW @	$1.18 /KW	$135,978
11		771,832 KW @	$0.98 /KW	$756,395		771,832 KW @	$1.21 /KW	$933,917
12	SBS DAILY DEMAND	BILLING KW IN BLOCK			SBS DAILY DEMAND	BILLING KW IN BLOCK		
13		42,200 KW @	$0.45 /KW	$18,990		42,200 KW @	$0.56 /KW	$23,632
14	SBS ENERGY CHARGE	KWH IN BLOCK			SBS ENERGY CHARGE	KWH IN BLOCK		
15	ON-PEAK	534,163 KWH @	$0.01055 /KWH	$5,635	ON-PEAK	534,163 KWH @	$0.03460 /KWH	$18,482
16	OFF-PEAK	1,602,488 KWH @	$0.01055 /KWH	$16,906	OFF-PEAK	1,602,488 KWH @	$0.03460 /KWH	$55,446
17	ON-PEAK	3,425,000 KWH @	$0.01022 /KWH	$35,004	ON-PEAK	3,425,000 KWH @	$0.03460 /KWH	$118,505
18	OFF-PEAK	10,275,000 KWH @	$0.01022 /KWH	$105,011	OFF-PEAK	10,275,000 KWH @	$0.03460 /KWH	$355,515
19	SBS VOLTAGE DISCOUNT - TRANSMISSION:				SBS VOLTAGE DISCOUNT - TRANSMISSION:			
20	115,236	LFC KW @	($0.09) /KW =	($10,371)	115,236	LFC KW @	($0.07) /KW =	($8,067)
21	115,236	LFC KW @	($0.0470) /KW =	($5,416)	115,236	LFC KW @	($0.0470) /KW =	($5,416)
22	115,236	RC KW @	($0.0190) /KW =	($2,189)	115,236	RC KW @	($0.0236) /KW =	($2,720)
23	534,163	ON-PEAK @	($0.0002110) /KWH =	($113)	534,163	ON-PEAK @	($0.0006920) /KWH =	($370)
24	1,602,488	OFF-PEAK @	($0.0002110) /KWH =	($338)	1,602,488	OFF-PEAK @	($0.0006920) /KWH =	($1,109)
25			SUBTOTAL BASE REVENUE:	$1,938,026			SUBTOTAL PROJECTED BASE REVENUE:	$2,710,352
26	RTP	768 Bills	1,419,781,859 KWH	$26,562,004	RTP	768 Bills	1,419,781,859 KWH	$32,362,004
27	CIS	12 Bills	42,000,000 KWH	$960,000	CIS	12 Bills	42,000,000 KWH	$960,000
28			PRESENT BASE REVENUE:	$29,460,030			PROJECTED BASE REVENUE:	$36,032,356
29							$ INCREASE:	$6,572,326
30							% INCREASE:	22.31%
31	TRANSFERS FROM RATE SCHEDULE___						TRANSFERS TO RATE SCHEDULE___	

Supporting Schedule: E-13a

Recap Schedules:

Schedule E-13d | REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION | Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Present Rates					Proposed Rates					
Line No.	Type of Facility	Description	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Percent Increase
1	HIGH PRESSURE SODIUM VAPOR (OS-I/II)															
2	5400 LUMEN	Open Bottom	2,616	29	75,864	$2.91	$1.57	$0.67	$5.15	$13,472.40	$3.08	$1.66	$0.71	$5.45	$14,257.20	5.83%
3	8800 LUMEN	Open Bottom	582,132	41	23,867,412	$2.49	$1.42	$0.95	$4.86	$2,829,161.52	$2.63	$1.50	$1.00	$5.13	$2,986,337.16	5.56%
4	8800 LUMEN	Open Bottom w/Shield	132	41	5,412	$3.42	$1.67	$0.95	$6.04	$797.28	$3.62	$1.77	$1.00	$6.39	$843.48	5.79%
5	8800 LUMEN	Acorn	24,216	41	992,856	$12.43	$4.19	$0.95	$17.57	$425,475.12	$13.14	$4.43	$1.00	$18.57	$449,691.12	5.69%
6	8800 LUMEN	Colonial	31,536	41	1,292,976	$3.35	$1.65	$0.95	$5.95	$187,639.20	$3.54	$1.74	$1.00	$6.28	$198,046.08	5.55%
7	8800 LUMEN	English Coach	504	41	20,664	$13.57	$4.50	$0.95	$19.02	$9,586.08	$14.34	$4.76	$1.00	$20.10	$10,130.40	5.68%
8	8800 LUMEN	Destin Single	48	41	1,968	$23.34	$7.24	$0.95	$31.53	$1,513.44	$24.67	$7.65	$1.00	$33.32	$1,599.36	5.68%
9	17600 LUMEN	Destin Double	12	82	984	$46.54	$13.96	$1.90	$62.40	$748.80	$49.20	$14.76	$2.01	$65.97	$791.64	5.72%
10	5400 LUMEN	Cobrahead	5,112	29	148,248	$4.09	$1.89	$0.67	$6.65	$33,994.80	$4.32	$2.00	$0.71	$7.03	$35,937.36	5.71%
11	8800 LUMEN	Cobrahead	368,336	41	15,142,776	$3.42	$1.67	$0.95	$6.04	$2,230,789.44	$3.62	$1.77	$1.00	$6.39	$2,360,057.04	5.79%
12	20000 LUMEN	Cobrahead	35,772	80	2,861,760	$4.71	$2.05	$1.65	$8.61	$307,996.92	$4.98	$2.17	$1.98	$9.11	$325,882.92	5.61%
13	26000 LUMEN	Cobrahead	20,064	100	2,006,400	$4.58	$2.02	$2.31	$8.91	$178,770.24	$4.84	$2.14	$2.45	$9.43	$189,203.52	5.84%
14	46000 LUMEN	Cobrahead	20,808	164	3,412,512	$4.62	$2.08	$3.79	$10.69	$222,437.52	$5.10	$2.20	$4.01	$11.31	$235,338.48	5.80%
15	8800 LUMEN	Cut-Off Cobrahead	11,064	41	453,624	$3.76	$1.77	$0.95	$6.50	$71,916.00	$4.00	$1.87	$1.00	$6.87	$76,009.68	5.69%
16	26000 LUMEN	Cut-Off Cobrahead	4,908	100	490,800	$4.64	$2.04	$2.31	$8.99	$44,122.92	$4.90	$2.16	$2.45	$9.51	$46,675.08	5.78%
17	46000 LUMEN	Cut-Off Cobrahead	564	164	92,496	$4.64	$2.08	$3.79	$10.71	$6,040.44	$5.12	$2.20	$4.01	$11.33	$6,390.12	5.79%
18	26000 LUMEN	Bracket Mount CIS	780	100	78,000	$10.62	$3.71	$2.31	$16.64	$12,979.20	$11.23	$3.92	$2.45	$17.60	$13,728.00	5.77%
19	46000 LUMEN	Bracket Mount CIS	540	161	86,940	$11.30	$3.89	$3.73	$16.92	$10,216.80	$11.94	$4.11	$3.94	$19.99	$10,794.60	5.66%
20	26000 LUMEN	Small ORL	468	100	48,600	$10.47	$3.86	$2.31	$16.44	$7,693.92	$11.07	$3.67	$2.45	$17.39	$8,138.52	5.78%
21	46000 LUMEN	Small ORL	1,212	164	198,768	$10.96	$3.79	$3.79	$18.54	$22,470.48	$11.59	$4.01	$4.01	$19.61	$23,767.32	5.77%
22	20000 LUMEN	Large ORL	1,956	80	156,480	$17.72	$5.67	$1.65	$25.24	$49,369.44	$18.73	$5.99	$1.98	$26.66	$52,166.08	5.71%
23	46000 LUMEN	Large ORL	408	164	66,912	$19.96	$6.30	$3.79	$30.05	$12,260.40	$21.10	$6.65	$4.01	$31.77	$12,962.16	5.72%
24	46000 LUMEN	Shoebox	1,248	164	204,672	$9.15	$3.29	$3.79	$16.23	$20,256.04	$9.67	$3.48	$4.01	$17.16	$21,415.68	5.73%
25	16000 LUMEN	Directional	660	66	44,880	$5.14	$2.14	$1.58	$8.86	$5,847.60	$5.43	$2.26	$1.65	$9.35	$6,171.00	5.53%
26	20000 LUMEN	Directional	1,668	80	133,440	$7.43	$2.62	$1.65	$12.10	$20,182.80	$7.85	$2.98	$1.98	$12.79	$21,333.72	5.70%
27	46000 LUMEN	Directional	155,472	164	25,497,408	$5.52	$2.28	$3.79	$11.59	$1,801,920.48	$5.83	$2.41	$4.01	$12.25	$1,904,532.00	5.69%
28	125000 LUMEN	Large Flood	144	379	54,576	$8.76	$3.36	$8.76	$20.90	$3,009.60	$9.28	$3.55	$9.28	$22.09	$3,180.96	5.69%
29	HIGH PRESSURE SODIUM VAPOR (OS-I/II) - PAID UP FRONT															
30	8800 LUMEN	Open Bottom PUF	2,616	41	107,256	N/A	$1.42	$0.95	$2.37	$6,199.92	N/A	$1.50	$1.00	$2.50	$6,540.00	5.49%
31	8800 LUMEN	Acorn PUF	9,864	41	404,424	N/A	$4.19	$0.95	$5.14	$50,700.96	N/A	$4.43	$1.00	$5.43	$53,561.52	5.64%
32	8800 LUMEN	Colonial PUF	6,792	41	276,472	N/A	$1.65	$0.95	$2.60	$17,659.20	N/A	$1.74	$1.00	$2.74	$18,610.08	5.38%
33	8800 LUMEN	English Coach PUF	552	41	22,632	N/A	$4.50	$0.95	$5.45	$3,008.40	N/A	$4.76	$1.00	$5.76	$3,179.52	5.69%
34	8800 LUMEN	Destin Single	204	41	8,364	N/A	$7.24	$0.95	$8.19	$1,670.76	N/A	$7.65	$1.00	$8.65	$1,764.60	5.62%
35	8800 LUMEN	Cobrahead PUF	17,460	41	715,860	N/A	$1.67	$0.95	$2.62	$45,745.20	N/A	$1.77	$1.00	$2.77	$48,364.20	5.73%
36	20000 LUMEN	Cobrahead PUF	3,036	80	242,880	N/A	$2.05	$1.65	$3.90	$11,840.40	N/A	$2.17	$1.98	$4.13	$12,536.88	5.90%
37	26000 LUMEN	Cobrahead PUF	4,908	100	490,800	N/A	$2.02	$2.31	$4.33	$21,251.64	N/A	$2.14	$2.45	$4.59	$22,527.72	6.00%
38	46000 LUMEN	Cobrahead PUF	2,676	164	438,864	N/A	$2.08	$3.79	$5.87	$15,708.12	N/A	$2.20	$4.01	$6.21	$16,617.96	5.79%
39	8800 LUMEN	Cut-Off Cobrahead PUF	1,080	41	44,280	N/A	$1.77	$0.95	$2.72	$2,937.60	N/A	$1.87	$1.00	$2.87	$3,099.60	5.51%
40	26000 LUMEN	Cut-Off Cobrahead PUF	1,776	100	177,600	N/A	$2.04	$2.31	$4.35	$7,725.60	N/A	$2.16	$2.45	$4.61	$8,187.36	5.98%
41	46000 LUMEN	Cut-Off Cobrahead PUF	372	164	61,008	N/A	$2.08	$3.79	$5.87	$2,183.64	N/A	$2.20	$4.01	$6.21	$2,310.12	5.79%
42	26000 LUMEN	Bracket Mount CIS PUF	1,704	100	170,400	N/A	$3.71	$2.31	$6.02	$10,258.08	N/A	$3.92	$2.45	$6.37	$10,854.48	5.81%

Supporting Schedules: E-14

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Present Rates					Proposed Rates					
Line No.	Type of Facility	Description	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Percent Increase
1	HIGH PRESSURE SODIUM VAPOR (OS-I/II) - PAID UP FRONT (Cont.)															
2	25000 LUMEN	Tenon Top CIS PUF	492	100	49,200	N/A	$3.71	$2.31	$6.02	$2,961.84	N/A	$3.92	$2.45	$6.37	$3,134.04	5.81%
3	25000 LUMEN	Small ORL PUF	192	100	19,200	N/A	$3.68	$2.31	$5.97	$1,146.24	N/A	$3.67	$2.45	$6.32	$1,213.44	5.86%
4	46000 LUMEN	Small ORL PUF	12	164	1,968	N/A	$3.79	$3.79	$7.58	$90.96	N/A	$4.01	$4.01	$8.02	$96.24	5.80%
5	46000 LUMEN	Shoebox PUF	1,044	164	171,216	N/A	$3.29	$3.79	$7.08	$7,391.52	N/A	$3.48	$4.01	$7.49	$7,819.56	5.79%
6	46000 LUMEN	Directional PUF	1,284	164	210,576	N/A	$2.28	$3.79	$6.07	$7,793.88	N/A	$2.41	$4.01	$6.42	$8,243.28	5.77%
7	METAL HALIDE (OS-I/II)															
8	12000 LUMEN	Acorn	468	72	33,696	$12.55	$5.28	$1.66	$19.49	$9,121.32	$13.27	$5.56	$1.76	$20.61	$9,645.48	5.75%
9	12000 LUMEN	Colonial	1,512	72	108,864	$3.47	$2.76	$1.66	$7.89	$11,929.68	$3.67	$2.92	$1.76	$8.35	$12,625.20	5.83%
10	12000 LUMEN	Destin Single	24	72	1,728	$23.46	$8.33	$1.66	$33.45	$802.80	$24.80	$8.61	$1.76	$35.37	$848.88	5.74%
11	32000 LUMEN	Small Flood	33,912	163	5,527,656	$5.84	$2.44	$3.77	$11.85	$401,857.20	$5.98	$2.58	$3.99	$12.58	$424,917.36	5.74%
12	32000 LUMEN	Small Parking Lot	4,272	163	696,336	$10.42	$3.76	$3.77	$17.97	$76,767.84	$11.01	$4.00	$3.99	$19.00	$81,168.00	5.73%
13	100000 LUMEN	Large Flood	26,232	378	9,915,696	$8.09	$4.64	$8.76	$21.69	$568,972.08	$8.55	$5.12	$9.25	$22.92	$601,237.44	5.67%
14	100000 LUMEN	Large Parking Lot	1,596	378	603,288	$17.96	$8.71	$8.76	$33.45	$53,368.20	$19.01	$7.09	$9.25	$35.35	$56,416.60	5.68%
15	METAL HALIDE (OS-I/II) - PAID UP FRONT															
16	12000 LUMEN	Acorn PUF	720	72	51,840	N/A	$5.28	$1.66	$6.94	$4,996.80	N/A	$5.58	$1.76	$7.34	$5,284.80	5.76%
17	12000 LUMEN	Colonial PUF	72	72	5,184	N/A	$2.76	$1.66	$4.42	$318.24	N/A	$2.92	$1.76	$4.68	$336.96	5.86%
18	12000 LUMEN	Destin Single PUF	408	72	29,376	N/A	$8.33	$1.66	$9.99	$4,075.92	N/A	$8.61	$1.76	$10.57	$4,312.56	5.81%
19	24000 LUMEN	Destin Double PUF	60	144	8,640	N/A	$15.56	$3.94	$16.92	$1,135.20	N/A	$16.47	$3.53	$20.00	$1,200.00	5.71%
20	32000 LUMEN	Small Flood PUF	192	163	31,296	N/A	$2.44	$3.77	$8.21	$1,192.32	N/A	$2.58	$3.99	$8.57	$1,261.44	5.80%
21	32000 LUMEN	Small Parking Lot PUF	372	163	60,636	N/A	$3.78	$3.77	$7.55	$2,808.60	N/A	$4.00	$3.99	$7.99	$2,972.28	5.83%
22	100000 LUMEN	Large Flood PUF	456	378	172,368	N/A	$4.64	$8.76	$13.60	$6,201.60	N/A	$5.12	$9.25	$14.37	$6,552.72	5.66%
23	100000 LUMEN	Large Parking Lot PUF	96	378	36,288	N/A	$8.71	$8.76	$15.47	$1,485.12	N/A	$7.09	$9.25	$16.34	$1,568.64	5.62%
24	METAL HALIDE PULSE START (OS-I/II)															
25	13000 LUMEN	Acorn PS	552	65	35,880	$14.24	$5.13	$1.51	$20.88	$11,525.76	$15.05	$5.42	$1.59	$22.06	$12,177.12	5.65%
26	13000 LUMEN	Colonial PS	1,872	65	121,680	$4.44	$2.41	$1.51	$8.36	$15,649.92	$4.69	$2.55	$1.59	$8.83	$16,529.76	5.62%
27	33000 LUMEN	Small Flood PS	13,008	137	1,782,096	$8.32	$3.11	$3.17	$12.60	$163,900.80	$8.68	$3.29	$3.35	$13.32	$173,266.56	5.71%
28	33000 LUMEN	Shoebox PS	492	137	67,404	$7.55	$3.48	$3.17	$14.16	$6,976.56	$7.98	$3.68	$3.35	$14.99	$7,375.08	5.71%
29	METAL HALIDE PULSE START (OS-I/II) - PAID UP FRONT															
30	13000 LUMEN	Acorn PS PUF	372	65	24,180	N/A	$5.13	$1.51	$6.64	$2,470.08	N/A	$5.42	$1.59	$7.01	$2,607.72	5.57%
31	13000 LUMEN	Colonial PS	204	65	13,260	N/A	$2.41	$1.51	$3.92	$799.68	N/A	$2.55	$1.59	$4.14	$844.56	5.61%
32	33000 LUMEN	Small Flood PS PUF	408	137	55,896	N/A	$3.11	$3.17	$6.28	$2,562.24	N/A	$3.29	$3.35	$6.64	$2,709.12	5.73%
33	33000 LUMEN	Shoebox PS	156	137	21,372	N/A	$3.48	$3.17	$6.63	$1,034.28	N/A	$3.68	$3.35	$7.01	$1,093.56	5.73%
34	LED (OS-I/II)															
35	4440 LUMEN	Street Light	300	25	7,500	$12.97	$4.44	$0.58	$17.99	$5,397.00	$13.71	$4.69	$0.61	$19.01	$5,703.00	5.67%
36	9600 LUMEN	E157 SAW	24	54	1,296	$17.56	$5.24	$1.25	$24.05	$577.20	$18.56	$5.54	$1.32	$25.42	$610.08	5.70%

Schedule E-13d | REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION | Page 3 of 4

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Present Rates					Proposed Rates					
Line No.	Type of Facility	Description	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Percent Increase
1	LED (OS-I/II) - PAID UP FRONT															
2	5000 LUMEN	Acorn A5 PUF	624	25/19	15,600	N/A	$7.44	$0.58	$8.02	$5,004.48	N/A	$7.88	$0.47	$8.33	$5,197.92	3.87%
3	7200 LUMEN	E132 A3 PUF	108	45	4,860	N/A	$7.59	$1.05	$8.64	$933.12	N/A	$8.02	$1.10	$9.12	$984.96	5.56%
4	9600 LUMEN	E157 SAW PUF	96	54	5,184	N/A	$5.24	$1.25	$8.49	$823.04	N/A	$5.54	$1.32	$8.86	$858.58	5.70%
5	MERCURY VAPOR (OS-I/II)															
6	7000 LUMEN	Open Bottom	19,344	67	1,296,048	$2.02	$1.25	$1.55	$4.82	$93,236.08	$2.14	$1.32	$1.64	$5.10	$98,654.40	5.81%
7	3200 LUMEN	Cobrahead	3,180	39	124,020	$3.75	$1.78	$0.90	$6.41	$20,383.80	$3.96	$1.86	$0.95	$6.77	$21,528.60	5.62%
8	7000 LUMEN	Cobrahead	972	67	65,124	$3.41	$1.64	$1.55	$6.80	$6,415.20	$3.80	$1.73	$1.64	$6.97	$6,774.84	5.61%
9	9400 LUMEN	Cobrahead	144	95	13,680	$4.47	$2.00	$2.20	$8.67	$1,248.48	$4.73	$2.11	$2.33	$9.17	$1,320.48	5.77%
10	17000 LUMEN	Cobrahead	1,344	152	204,288	$4.88	$2.08	$3.52	$10.48	$14,085.12	$5.16	$2.20	$3.72	$11.08	$14,891.52	5.73%
11	48000 LUMEN	Cobrahead	12	372	4,464	$9.80	$3.81	$8.81	$22.02	$264.24	$10.36	$3.82	$9.11	$23.29	$279.48	5.77%
12	17000 LUMEN	Directional	168	163	27,384	$7.35	$2.78	$3.77	$13.90	$2,335.20	$7.77	$2.94	$3.99	$14.70	$2,469.60	5.76%
13	CUSTOMER-OWNED MISC STREET/OUTDOOR LIGHTING (OS-I/II)				6,429,527	N/A	N/A	$0.02316	N/A	$148,907.65	N/A	N/A	$0.02448	N/A	$157,394.82	5.70%
14	CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT - HIGH PRESSURE SODIUM VAPOR (OS-I/II)															
15	8800 LUMEN	Unmetered	1,116	41	45,756	N/A	$0.64	$0.95	$1.59	$1,774.44	N/A	$0.68	$1.00	$1.68	$1,874.88	5.66%
16	48000 LUMEN	Unmetered	268	164	47,232	N/A	$0.65	$3.79	$4.44	$1,278.72	N/A	$0.69	$4.01	$4.70	$1,353.60	5.86%
17	8800 LUMEN	Metered	228	N/A	N/A	N/A	$0.64	N/A	$0.64	$145.92	N/A	$0.68	N/A	$0.68	$155.04	6.25%
18	20000 LUMEN	Metered	408	N/A	N/A	N/A	$0.65	N/A	$0.65	$265.20	N/A	$0.69	N/A	$0.69	$281.52	6.15%
19	25000 LUMEN	Metered	288	N/A	N/A	N/A	$0.66	N/A	$0.86	$190.08	N/A	$0.70	N/A	$0.70	$201.60	6.06%
20	48000 LUMEN	Metered	588	N/A	N/A	N/A	$0.65	N/A	$0.65	$382.20	N/A	$0.69	N/A	$0.69	$405.72	6.15%
21	CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT - METAL HALIDE (OS I/II)															
22	32000 LUMEN	Unmetered	120	163	19,560	N/A	$0.78	$3.77	$4.55	$546.00	N/A	$0.82	$3.99	$4.81	$577.20	5.71%
23	32000 LUMEN	Metered	516	N/A	N/A	N/A	$0.78	N/A	$0.78	$402.48	N/A	$0.82	N/A	$0.82	$423.12	5.13%
24	HIGH PRESSURE SODIUM VAPOR - CUSTOMER OWNED/CUSTOMER MAINTAINED (OS-I/II)															
25	Customer-Owned	8800	432	41	17,712	N/A	N/A	$0.95	$0.95	$410.40	N/A	N/A	$1.00	$1.00	$432.00	5.26%
26	Customer-Owned	20000	48	80	3,840	N/A	N/A	$1.85	$1.85	$88.80	N/A	N/A	$1.96	$1.96	$94.08	5.95%
27	Customer-Owned	25000	4,224	100	422,400	N/A	N/A	$2.31	$2.31	$9,757.44	N/A	N/A	$2.45	$2.45	$10,348.80	6.06%
28	ADDITIONAL FACILITIES															
29	13 Ft. Decorative Concrete Pole		33,108	N/A	N/A	N/A	N/A	N/A	$15.95	$528,072.60	N/A	N/A	N/A	$17.17	$568,464.36	7.65%
30	17 Ft. Decorative Base Aluminum Pole		300	N/A	N/A	N/A	N/A	N/A	$16.72	$5,016.00	N/A	N/A	N/A	$17.99	$5,397.00	7.60%
31	20 Ft. Fiberglass Pole		29,268	N/A	N/A	N/A	N/A	N/A	$5.92	$173,286.56	N/A	N/A	N/A	$8.37	$186,437.16	7.60%
32	30 Ft. Wood Pole		31,068	N/A	N/A	N/A	N/A	N/A	$3.83	$118,990.44	N/A	N/A	N/A	$4.12	$128,000.16	7.67%
33	30 Ft. Concrete Pole		72,024	N/A	N/A	N/A	N/A	N/A	$8.03	$578,352.72	N/A	N/A	N/A	$8.64	$622,287.36	7.60%
34	30 Ft. Fiberglass Pole w/Pedestal		612	N/A	N/A	N/A	N/A	N/A	$38.01	$23,262.12	N/A	N/A	N/A	$40.91	$25,036.92	7.63%
35	35 Ft. Concrete Pole		3,624	N/A	N/A	N/A	N/A	N/A	$11.70	$42,400.80	N/A	N/A	N/A	$12.59	$45,626.16	7.61%
36	35 Ft. Tenon Top Concrete Pole		2,268	N/A	N/A	N/A	N/A	N/A	$16.15	$36,628.20	N/A	N/A	N/A	$17.38	$39,417.64	7.62%
37	35 Ft. Wood Pole		64,080	N/A	N/A	N/A	N/A	N/A	$5.56	$357,566.40	N/A	N/A	N/A	$6.01	$385,120.80	7.71%

Supporting Schedules: E-14

Recap Schedules:

Schedule E-13d

REVENUE BY RATE SCHEDULE - LIGHTING SCHEDULE CALCULATION

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual KWH's must agree with the data provided in Schedule E-15.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: J. I. Thompson

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
						Present Rates					Proposed Rates					
Line No.	Type of Facility	Description	Annual Billing Items	Est. Monthly KWH	Annual KWH	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Facility Charge	Maintenance Charge	Energy Charge	Total Monthly Charge	$ Total Revenue	Percent Increase
1	ADDITIONAL FACILITIES (Cont.)															
2	35 Ft. Aluminum Pole		72	N/A	N/A	N/A	N/A	N/A	$23.03	$1,658.16	N/A	N/A	N/A	$24.78	$1,784.16	7.60%
3	40 Ft. Wood Pole		1,176	N/A	N/A	N/A	N/A	N/A	$6.86	$8,067.36	N/A	N/A	N/A	$7.38	$8,678.88	7.58%
4	45 Ft. Concrete Pole (Tenon Top)		2,016	N/A	N/A	N/A	N/A	N/A	$21.20	$42,739.20	N/A	N/A	N/A	$22.81	$45,984.96	7.59%
5	Single Arm - Shoebox		948	N/A	N/A	N/A	N/A	N/A	$2.22	$2,104.56	N/A	N/A	N/A	$2.39	$2,265.72	7.66%
6	Double Arm - Shoebox		396	N/A	N/A	N/A	N/A	N/A	$2.47	$978.12	N/A	N/A	N/A	$2.66	$1,053.36	7.69%
7	Tenon Top Adapter		768	N/A	N/A	N/A	N/A	N/A	$4.11	$3,156.48	N/A	N/A	N/A	$4.42	$3,394.56	7.54%
8	Optional 100 Amp Relay		72	N/A	N/A	N/A	N/A	N/A	$22.97	$1,653.84	N/A	N/A	N/A	$24.72	$1,779.84	7.62%
9	Miscellaneous Additional Facilities		$617,182.63	N/A	N/A	N/A	N/A	N/A	N/A	$617,182.63	N/A	N/A	N/A	N/A	$617,182.63	0.00%
10	SUBTOTAL OS-I/II PAGE 4 OF 4				-					$677,540.35					$682,124.11	
11	SUBTOTAL OS-I/II PAGE 1 OF 4				80,598,468					$8,727,557.40					$9,223,556.52	
12	SUBTOTAL OS-I/II PAGE 2 OF 4				19,865,616					$1,375,328.88					$1,453,773.48	
13	SUBTOTAL OS-I/II PAGE 3 OF 4				8,746,679					$2,172,236.13					$2,332,090.50	
14	TOTAL OS-I/II KWH AND REVENUE				109,210,763					$12,952,662.78					$13,691,544.61	
15	TOTAL OS-III KWH AND REVENUE				44,157,600	N/A	N/A	$0.04365		$1,927,479.24	N/A	N/A	$0.04614		$2,037,431.66	5.70%
16	TOTAL OS KWH AND REVENUE				153,368,363					$14,880,142.00					$15,728,976.27	
17														TOTAL INCREASE	$848,834.28	
18														% INCREASE	5.70%	

114

Supporting Schedules: E-14

Recap Schedules:

Schedule E-14	PROPOSED TARIFF SHEETS AND SUPPORT FOR CHARGES	Page 1 of 74
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 130140-EI	EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.	Type of Data Shown: _X_ Projected Test Year Ended 12/31/14 ____ Prior Year Ended 12/31/13 ____ Historical Year Ended 12/31/12 Witness: J. I. Thompson

SEE ATTACHED

Supporting Schedules:	Recap Schedules: A-2, E-13c, E-13d

GULF POWER
A SOUTHERN COMPANY

~~Twenty-Sixth~~Twenty-Seventh Revised Sheet No. ii
Canceling ~~Twenty-Fifth~~Twenty-Sixth Revised Sheet No. ii

TABLE OF CONTENTS

Section	Description
Section I	Description of Territory Served
Section II	Miscellaneous
Section III	Technical Terms and Abbreviations
Section IV	Rules and Regulations
Section V	List of Communities Served
Section VI	Rate Schedules

RS - Residential Service
GS - General Service - Non-Demand
GSD - General Service - Demand
LP - Large Power Service
PX - Large High Load Factor Power Service
OS - Outdoor Service
BB - Budget Billing (Optional Rider)
CR - Cost Recovery Clause - Fossil Fuel & Purchased Power
PPCC - Purchased Power Capacity Cost Recovery Clause
ECR - Environmental Cost Recovery Clause
-- - Billing Adjustments and Payment of Bills
ECC - Cost Recovery Clause - Energy Conservation
FLAT-1 - Residential/Commercial FlatBill
GSTOU - General Service Time-of-Use Conservation (Optional)
GSDT - General Service - Demand - Time-of-Use Conservation (Optional)
LPT - Large Power Service - Time-of-Use Conservation (Optional)
PXT - Large High Load Factor Power Service - Time-of-Use Conservation (Optional)
SBS - Standby and Supplementary Service
ISS - Interruptible Standby Service
RSVP - Residential Service Variable Pricing
SP - Surge Protection
RTP - Real Time Pricing
CIS - Commercial/Industrial Service Rider (Optional)
BERS - Building Energy Rating System (BERS)
PV - Rate Rider PV - Photovoltaics (Optional Rider)
MBFC - Military Base Facilities Charge (Optional Rider)
LBIR - Large Business Incentive Rider (Optional Rider)
SBIR - Small Business Incentive Rider (Optional Rider)

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Original~~First Revised Sheet No. 4.8
Canceling Original Sheet No. 4.8

[redacted]

1.10 CONTINUITY OF SERVICE - The Company will exercise reasonable diligence and care to furnish and deliver a regular and uninterrupted supply of electrical energy, but in case the supply should be variable in frequency or voltage, interrupted or fail by reasons of legal process, strike, riot, war, flood, storm, fire, accident, breakdown, or on account of maintenance or repairs to its system, or any part thereof, or of cutting in new equipment or customers or any cause beyond the control of the Company or from the negligence of the Company, its employees, servants or agents, the Company shall not be held liable for any injury, loss, damage, or expense to any Customer, or to any other person, caused directly or indirectly by such variation, interruption, or failure, but shall restore its service to normal as quickly as practicable; and during such interruption the Customer shall have the right to use such other service as may be available. The Customer shall notify the Company promptly of any defect in service or of any trouble or accident to the electric supply.

Continuous service is further dependent upon and subject to conditions brought about by war, the necessities of war, or by the United States Government or any agency of the United States Government, and the Company assumes no obligation to continue the delivery of any quantity of power when or in the event it is required to supply such power to the United States Government, or to any person, firm, corporation, business or industry designated by the United States Government or other Governmental Agency either during time of war or at any other time.

1.11 INCREASE OF SERVICE - Increased service requirements shall be supplied at all times through the existing, or enlarged, service connection and such metering equipment as will properly measure the amount of energy and its maximum demand, provided that the necessary enlargement of the facilities in service does not require changes in point of delivery. The Customer

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~First~~Second Revised Sheet No. 4.9
Canceling ~~Original~~First Revised Sheet No. 4.9

[redacted]

1.11 INCREASE OF SERVICE - (Continued)

shall give reasonable advance notice to the Company of any changes which affect the connected load under contract to the end that the Company will have ample time to provide adequate service facilities.

1.12 RIGHT-OF-WAY - The Customer, upon making application for service, thereby grants the Company, free of cost, right-of-way over and under property owned, leased, or controlled by the Customer, for the installation of poles, ducts, cables, wires, transformers, vaults, fixtures, and appurtenances necessary for service to the Customer; and the Customer shall provide, without cost to the Company, suitable location and housing for all apparatus installed and owned by the Company on Customer's premises; and all necessary permission for ingress and egress to and from the Customer's premises shall be provided by the Customer to enable the properly identified employees of the Company to read meters, install, repair, maintain, and remove the Company's property and inspect and test electrical equipment within or upon the premises at all reasonable times and to perform all other necessary duties in connection with the service to the Customer and the Company's property.

1.13 CUSTOMER WIRING - The wiring and electrical equipment in or upon the premises of the Customer to the ~~point of service entrance~~Delivery Point shall be in conformity with the rules and regulations of constituted authorities pertaining thereto, and the rules set forth in the Company's "Electric Service and Meter Installations" as issued from time to time, but the Company does not assume responsibility therefore and shall not be liable for any defects or damages due to defective customer wiring.

ISSUED BY: ~~E. L. Addison, President~~S. W. Connally, Jr. **~~EFFECTIVE: December 28, 1979~~**

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Third~~Fourth Revised Sheet No. 4.10
Canceling ~~Second~~Third Revised Sheet No. 4.10

[redacted]

1.14 ~~RESIDENTIAL~~ ENERGY AUDITS

~~1.14.1 ENERGY CHECK-UP - When requested by a residential customer, the Company will make an inspection of that Customer's residence to assist the Customer in identifying appropriate electric energy conservation measures. The Company will give the Customer a report of the energy saving improvements that can be made and the expected savings in future electric bills. This inspection and report is called an Energy Check-up. This service will be available to all residential Customers at no charge to the Customer.~~

~~1.14.2 RESIDENTIAL CONSERVATION SERVICE (RCS) AUDIT - Residential Conservation Service (RCS) Audits as described and governed by Florida Public Service Commission rules located in Chapter 25-6 Part IX, Florida Administrative Code will be provided by the Company to its eligible customers at a charge of $15.00 per audit. The Company will ensure that the afore-mentioned rules and any subsequent amendments thereto are the guidelines for this audit.~~ – The Company will offer energy audits to customers in accordance with Commission Rule 25-17.003, Florida Administrative Code.

1.15 PAYMENT FOR SERVICE - Employees of the Company are forbidden to demand or accept any personal compensation from Customers of the Company, and payment for any services rendered should only be made upon presentation of formal statement by the Company.

1.16 RESPONSIBILITY FOR PROPERTY OF THE COMPANY - All property of the Company that is placed in or upon the Customer's premises, and used in supplying service to him, is placed there under his protection; Customer shall be liable for any loss of or damage to such property, normal wear and tear excepted, and shall pay the Company the amount of any such loss or damage.

1.17 DAMAGES TO PROPERTY - Neither the Customer nor the Company shall be responsible for damage to the machinery, apparatus, appliances or other property of the other caused by lightning or by defects in or failure of the machinery, apparatus, or appliances of the one suffering such damages from such causes; and the Company shall not be in any way responsible for the transmission or control of electrical energy beyond the ~~point of connection to the Customer's premises~~Delivery Point, and shall not be liable for damages on account of injuries to person or property resulting in any manner from the receiving, use, or

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Second~~Third Revised Sheet No. 4.11
Canceling ~~First~~Second Revised Sheet No. 4.11

[redacted]

1.17 DAMAGES TO PROPERTY - (continued)
application by the Customer of such electrical energy. The Customer must keep his, her, or its machinery, lines, apparatus and appliances in a safe condition and shall indemnify and save harmless the Company from the payment of any sums or sum of money to any person whomsoever, including attorney's fees and court costs, which it may be called upon to pay on account of damage to property or fatal or personal injuries to individuals resulting from or which may be in anyway caused by the operation and maintenance of the machinery, lines, apparatus and appliances belonging to the Customer.

Reverse phase relays, phase failure relays and low voltage or voltage unbalance releases, preferably of the adjustable time-delay type, with circuit breakers or equivalent devices shall be provided by the Customer to disconnect automatically all motor installations which cannot be safely reversed or which would be damaged by a phase or voltage failure.

1.18 STANDARD NOMINAL VOLTAGE - The Company will adopt a standard nominal voltage, or standard nominal voltages, as may be required by its distribution system, or for each of the several districts into which the system may be divided, and the voltages maintained at the Company's main service terminals as installed for each Customer or group of customers shall be maintained reasonably constant. Information as to the standard nominal voltage supplied to any district or area will be furnished by the Company upon request.

If an industrial Customer uses lighting incidental to his power service and the voltage regulation is unsatisfactory for lighting purposes, then the Customer shall install any required regulative apparatus at his own expense.

1.19 NOTICES - Any notice required or authorized to be given under these "Rules and Regulations" or under the provisions of any contracts between the Company and Customer, shall be in writing addressed to the Customer at the premises at which the service is rendered, or at such other address as may have been furnished by the Customer for receiving his bills from the Company, or at Customer's last known address, and mailed in the ordinary course of the Company's business; or by the Customer to the Company, by mail, addressed to the Company; or by either party by serving same personally upon the other. The date of serving or mailing any such notice shall be the date upon which the number of days specified for notice shall begin to run. Notice may be provided to customers via electronic mail if the customer consents to receiving notice in such format.

Notice to the Company by the Customer should not be given to employees of the Company when away from the office, or in the office after or before business hours, as such will not be accepted as binding and formal notification to the Company.

1.20 PROMISES - No promise, agreement, or representation of any employee or officer of the Company shall bind the Company unless the same be in writing and approved by the signature of an officer of the Company, and no employee or officer of the Company is authorized to waive this condition.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Fourteenth~~Fifteenth Revised Sheet No. 4.13
Canceling ~~Thirteenth~~Fourteenth Revised Sheet No. 4.13

PAGE	EFFECTIVE DATE
of	~~May 29, 2007~~

2.5 NON-ASSIGNMENT OF DEPOSIT - The receipt for deposit cannot be assigned by the Customer without the written consent of the Company.

2.6 PAYMENT OF PREVIOUS ACCOUNTS REQUIRED - Applications for service will not be accepted by the Company until the Applicant has paid to the Company all sums at any time owing and then unpaid:
(1) By Applicant for service of the same class rendered by the Company whether at the premises applied for or at any other premises, or
(2) By the previous occupant of the premises as long as the current Applicant or Customer occupied the premises at the time the delinquency occurred and the previous Customer continues to occupy the premises and such previous Customer shall benefit from such service.

PART III
LINE EXTENSION AND SERVICE CONNECTION REGULATIONS

3.1 APPLIES TO ALL APPLICANTS - These regulations apply to all applicants requesting service from the regular distribution systems of the Company for residential, commercial and industrial usage. Customers requesting service from the transmission system of the Company may require individual consideration and will be handled accordingly as they request service.

3.2 CONNECTION OF INITIAL SERVICE - Where the Company's distribution circuits already are in place on the pole adjacent to the Customer's premises requiring only the installation of service wires and meter, the Company will place the service wires and meter completing the connection to provide service. The Customer shall pay a charge of $27.00 residential / $50.00 non-residential for such connection, in addition to the deposit provided for elsewhere. The Company shall have the discretion to waive the connection fee that would otherwise apply to the new or existing Customer as a consequence of significant damage to their premises caused by a natural disaster or other similar conditions for which an emergency has been declared by a governmental body authorized to make such a declaration.

3.3 CONNECTION OF EXISTING SERVICE - Where service has previously been connected at a premise, a $27.00 residential / $50.00 non-residential service charge shall be paid for all subsequent reconnections, except for restoration of service after violation of regulations as provided in Paragraph 4.11 of these Rules or at the Company's discretion as a consequence of significant damage to the new or existing Customer's premises caused by a natural disaster or other similar conditions for which an emergency has been declared by a governmental body authorized to make such a declaration.

3.4 SERVICE IF NEW OR UPGRADED FACILITIES ARE REQUIRED - When new or upgraded facilities are required to place the service applied for adjacent to the Customer's premises, a test will be run on the projected revenue vs. the estimated construction costs, exclusive of meters and services.

Contributions-in-aid-of-construction for new or upgraded overhead facilities:
$CIAC_{OH}$ = Construction Cost - (4 years expected Incremental base energy revenue) - (4 years expected incremental base demand revenue)

Contributions-in-aid-of-construction for new or upgraded underground facilities:
$CIAC_{UG}$ = $CIAC_{OH}$ + Estimated difference between cost of providing the service underground and overhead

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Twelfth~~Thirteenth Revised Sheet No. 4.14
Canceling ~~Eleventh~~Twelfth Revised Sheet No. 4.14

3.4 (continued)
If the revenue supports construction, then no CIAC is applicable. If the revenue/ construction comparison shows a CIAC to be owing, the applicant will pay to the Company in advance of making the extension the amount from the formula, adjusted by the approved tax effect multiplier. Such payment may be waived or a special agreement may be made providing for the repayment of such money to the applicant, when additional business is secured, upon terms to be fixed by the Company. Where more customers than the initial applicant are expected to be served by the new or upgraded facilities within a period not to exceed three years, the Company shall prorate the total CIAC over the number of end-use customers expected. Where the full amount of CIAC is required from the initial applicant, the Company will return to the initial applicant any subsequent CIAC payments received from such expected customers. Title to all lines will remain with the Company. When service is connected to the Customer's premises, a service charge shall be paid in accordance with the provisions of Paragraph 3.2 above. The Company shall apply the above formulas uniformly to residential, commercial, and industrial customers requiring new or upgraded facilities at any voltage level.

3.5 LIMITATIONS ON THREE PHASE SERVICE - In general, the Company will furnish single phase service for any residential or commercial loads involving no single motor larger than five horsepower. It has never contemplated supplying service to any motor rated at three horsepower or smaller at three phase anywhere. Therefore, unless already available, three phase service will not be furnished for residential loads or for commercial loads where no commercial motor exceeds three horsepower until the Customer makes a contribution to the Company equal to the excess of the cost of providing three phase service over the cost of furnishing service to such load at single phase.

3.6 UNDERGROUND SERVICE IN AN OVERHEAD AREA - Conversion of existing overhead facilities to underground shall be handled in accordance with the provisions of Part VI UNDERGROUND DISTRIBUTION FACILITIES.

3.7 CONNECTION OF TEMPORARY SERVICE - Where the Company's distribution circuits are already in place on the pole adjacent to the Customer's premises requiring only the installation of a service drop and meter, the Company will place the service drop and meter completing the connection to provide temporary service. The service drop and meter installation shall not exceed 200 amperes and must utilize self-contained, non-demand metering. The customer shall pay a charge of $110.00 for each such connection in addition to the deposit provided for elsewhere.

3.7.1 TEMPORARY SERVICE INVOLVING EXTENSIONS - In case the establishing of temporary service involves cost of labor and materials, other than as described in 3.7 above, the applicant must pay in advance the total estimated cost of installing and dismantling the necessary facilities, less the salvage value of the material returnable to stores for re-use, less projected revenues associated with the temporary service. This payment shall be in addition to the appropriate service charge for a Service Connection to existing distribution system and the deposit for guarantee of the energy billing provided for elsewhere.

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Seventh~~Eighth Revised Sheet No. 4.20
Canceling ~~Sixth~~Seventh Revised Sheet No. 4.20

PAGE	EFFECTIVE DATE
of	~~June 7, 2002~~

PART V
CONTRACT AND ENFORCEMENT REGULATIONS

5.1 CUTOFF REGULATIONS - Bills for service are payable monthly, unless otherwise stated in rate schedules, and are considered delinquent after the expiration of twenty (20) days from the date of mailing or delivery by the utility. If not paid at the Company's office or other designated place by the delinquent date, the Company at any time thereafter may suspend service after giving five (5) day's written notice to the customer of such delinquency and of the Company's intention to discontinue service. Such written notice will be separate and apart from any bill for service. If the amount due remains unpaid after suspension of service, the Company may treat the contract as canceled and at an end.

5.2 EXTENSION OF TIME FOR PAYMENT OF BILL - The Company may, however, extend the time for paying any one or more bills, or any part thereof, and its action in so doing shall be without prejudice to its rights thereafter to suspend service as provided in these rules; and by so doing, the Company shall not be held or considered as waiving its rights or its option thereafter to suspend service and/or treat the contract as canceled and at an end.

5.3 RESTORATION CHARGE - When the service of a Customer has been discontinued after violation of rules, all amounts due for service up to the date of discontinuance thereof shall become due and must be paid before service will be reconnected and the Company shall require the Customer to pay a restoration charge before reconnecting. The restoration charge shall be determined as follows:
(1) ~~$35.00~~60.00 if the service is restored at the meter during normal business hours.
(2) ~~$55.00~~80.00 if the service is restored at the meter after hours.
(3) ~~$95.00~~100.00 if the service is restored because of an inaccessible meter.

5.4 PREMISE VISIT CHARGE - Whenever payment for service is delinquent and a field service representative is required to call at the Customer's premise, and service is not suspended, a ~~$20.00~~30.00 fee shall be charged.

5.5 FAULTY WIRING ON CUSTOMER'S PREMISES - The Company reserves the right to disconnect from its lines, or to refuse to connect to its lines, any Customer or applicant whose wiring is not in accordance with standard good practice; however, the Company does not assume any responsibility for installation or maintenance inspection of Customer's wiring or installation.

5.6 MEDICALLY ESSENTIAL SERVICE - For purposes of this section, a Medically Essential Service Customer is a residential customer whose electric service is medically essential, as affirmed through the certificate of a doctor of medicine licensed to practice in the State of Florida. Service is "medically essential" if the customer has continuously operating electric-powered medical equipment necessary to sustain the life of or avoid serious medical complications requiring immediate hospitalization of the customer or another permanent resident at the service address. The Physician's certificate shall explain briefly and clearly, in non-medical terms, why continuance of electric service is medically essential, and shall be consistent with the requirements of the Company's tariff. A customer who is certified as a Medically Essential Service Customer must renew such certification periodically through the procedures outlined above. The Company may require certification no more frequently than 12 months.

The Company shall provide Medically Essential Service Customers with a limited extension of time, not to exceed thirty (30) days, beyond the date service would normally be subject to disconnection for non-payment of bills (following the requisite notice pursuant to Rule 25-6.105(5) of the Florida Administrative Code). The Company shall provide the Medically Essential Service Customer with written notice specifying the date of disconnection based on the limited extension. The Medically Essential Service

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Second~~Third Revised Sheet No. 4.23
Canceling ~~First~~Second Revised Sheet No. 4.23

6.2.2 (continued)

Any Applicant seeking the installation of underground distribution facilities pursuant to a written request hereunder shall execute the Agreement For Underground Construction Standards set forth in Section VII of this tariff, Standard Contract Forms, at Sheet no. 7.25. Failure to execute said agreement within 180 days after the delivery by Gulf Power Company of a binding cost estimate shall result in forfeiture of the deposit made. Any subsequent request for underground facilities will require the payment of a new deposit and the presentation of a new binding cost estimate. For good cause Gulf may extend the 180 day time limit. Upon execution of the Agreement For Underground Construction Standards, payment in full of the differential cost specified in the binding cost estimate, and compliance with the requirements of this tariff, Gulf shall proceed to install the facilities identified in a timely manner.

As a condition precedent to the conversion of any overhead distribution facilities, the Company may require that the Applicant ~~shall have~~obtain executed agreements with all affected pole licensees (e.g. telephone, cable TV, etc.) for the simultaneous conversion of those pole licensees' facilities and provide Gulf with a copy of the Agreement(s). Such agreements shall specifically acknowledge that the affected pole licensee will coordinate the conversion with Gulf and other licensees in a timely manner so as to not create unnecessary delays. Failure to present to Gulf Power Company executed copies of any necessary agreements with affected pole licensees within 180 days after delivery of the binding cost agreement to the Applicant shall result in forfeiture of the deposit paid for the binding cost estimate, the return of any differential cost paid for the binding cost estimate, the return of any differential cost paid less any actual cost incurred, and the termination of any Agreement For Underground Construction Standards entered into between the Applicant and Gulf Power Company.

6.2.3 CHANGES TO PLANS. The Applicant shall pay for all additional costs incurred by the Company due to changes made by the Applicant in the subdivision layout or grade after original agreed upon design has been completed by the Company.

6.2.4 UNDERGROUND INSTALLATIONS NOT COVERED. Where the Applicant requests underground electric facilities not specifically covered by these Rules and Regulations, or in areas where the terrain, loads, and/or equipment are not typical, and where overhead facilities would otherwise normally be provided, the Applicant and the Company may enter into an agreement outlining the terms and conditions of the installation prior to such installation.

6.2.5 TYPE OF SYSTEM PROVIDED. Underground residential distribution facilities are of standard Company design, generally with all cable in duct or conduit and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant or governmental authority will pay the additional costs if any.

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Fifth~~Sixth Revised Sheet No. 4.24
Canceling ~~Fourth~~Fifth Revised Sheet No. 4.24

6.2.6 OWNERSHIP OF UNDERGROUND FACILITIES. The Company will install, own, and maintain the electric distribution facilities up to the designated point of delivery for residential and commercial services up to and including 400A except as otherwise stated. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership. The Applicant may, subject to a contractual agreement with the Company, construct and install a portion of the underground distribution facilities provided:

(a) such work meets the Company's construction standards;

(b) the Company will own and maintain the completed distribution facilities;

(c) such agreement is not expected to cause the general body of ratepayers to incur greater costs;

(d) the Applicant agrees to pay Gulf Power Company's current applicable ~~hourly rate for engineering personnel for all time spent reviewing and inspecting the Applicants work done; and~~Engineering and Supervision rate associated with the estimate of work to be performed by the Applicant. This amount represents the cost of Gulf's engineering time to review and inspect the Applicant's work.

(e) the Applicant agrees to rectify any deficiencies found by Gulf Power Company prior to the connection of any customers to the underground electric distribution system or the connection of the underground electric distribution facilities to Gulf Power Company's distribution system. Furthermore, the deficiencies must be corrected in a timely manner or Gulf shall construct the system improvement using overhead facilities and the Applicant will have to pay the cost of such improvement and the cost of its removal before the corrected underground facilities will be connected.

6.2.7 RIGHTS OF WAY AND EASEMENTS.

(a) General Requirements. The Company shall construct, own, operate, and maintain distribution facilities only along easements, public streets, roads, and highways which the Company has the legal right to occupy, and on public lands and private property across which rights of way and easements satisfactory to the Company may be obtained without condemnation or cost to the Company.

(b) Scheduling, Clearing, and Grading. Rights of way and easements suitable to the Company must be furnished by the Applicant in reasonable time to meet service requirements, and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.

Should paving, grass, landscaping, or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching, backfilling, and restoring the paving, grass, landscaping, and sprinkler systems to their original condition.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Original~~First Revised Sheet No. 4.26.3
Canceling Original Sheet No. 4.26.3

6.3.2 (continued)

~~(c) The Applicant is required to pay all additional costs required for a service lateral length in excess of the minimum which would have been needed to reach the Company's designated point of delivery.~~

(~~d~~c) The above charges are based upon arrangement of distribution facilities that will permit serving the local single-phase underground distribution system within the subdivision from existing overhead feeder mains. If the feeder mains or other three-phase facilities within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or governmental agency to be installed underground, the Applicant shall pay the Company the estimated cost differential between the underground feeder mains, or other three-phase facilities and the equivalent overhead facilities.

6.3.3 FACILITIES TO BE UNDERGROUND. All service laterals and secondary and single phase primary conductors shall be underground. Appurtenances such as transformers, pedestal-mounted terminals, switching equipment, and meter cabinets may be placed above ground. Feeder mains required within a subdivision may be overhead if the Applicant and the Company determine that the additional cost of underground is not justified for that particular location, unless otherwise required by governmental authority, in which case the differential cost will be borne by the Applicant or governmental authority.

6.3.4 POINT OF DELIVERY. The point of delivery to the building shall be determined by the Company and normally will be at the point of the building nearest the point at which the underground secondary system is available to the property to be served. If the point of delivery on any building is more than fifty (50) feet in length from the available secondary system (seventy [70] feet for low density subdivisions), then the Applicant may be required to make additional payment for the excess length.

ISSUED BY: ~~Susan Story~~S.W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Seventh~~Eighth Revised Sheet No. 4.27
Canceling ~~Sixth~~Seventh Revised Sheet No. 4.27

6.3.5 LOCATION OF METER AND SOCKET & SERVICE ENTRANCE FACILITIES. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specifications. Service conductors shall be installed, where possible, in a direct line to the point of delivery.

6.3.6 DEVELOPMENT OF SUBDIVISIONS. The above charges are based on reasonably full and timely use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where, in the opinion of the Company, service will not be required for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the applicant on a pro-rata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

6.4 UNDERGROUND DISTRIBUTION TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS

6.4.1 AVAILABILITY. After receipt of proper application and compliance by the Applicant with applicable Company rules and procedures, the Company will install underground distribution facilities within that tract of land upon which multiple-occupancy residential buildings containing five (5) or more separate dwelling units will be constructed.

6.4.2 CONTRIBUTION BY APPLICANT. Service for new multiple-occupancy residential buildings will be constructed underground within the property to be served to the point of delivery at or near the building by the Company at no charge to the Applicant, provided the Company is free to construct its service extension or extensions in the most economical manner and reasonably full use is made of the tract of land upon which the multiple-occupancy buildings will be constructed. The Applicant must pay a cost differential for any non-residential service such as a pool or office building if such service is not ganged with other single phase residential services.

6.4.3 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets of facilities for installation of the Company's meters shall be a type and manufacture approved by the Company.

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
~~Ninth~~Tenth Revised Sheet No. 4.28.1
Canceling ~~Eighth~~Ninth Revised Sheet No. 4.28.1

6.5.3 (continued)

An Applicant desiring the Company to proceed with construction of the underground facilities described in a binding cost estimate may enter into a contract with the Company based on said estimate on or before the 180th day following Applicant's receipt of the estimate. So long as the contract is entered into by such date, the contract shall provide that the charges the Applicant is obligated to pay for installation of the underground facilities ~~will be the actual costs incurred subject to the limitation that the charges to the Applicant~~ will not exceed 110 percent of the amount set forth in the binding estimate. So long as said contract is entered into by the date specified above, it shall further provide that the total charges the Applicant is obligated to pay for installation of underground facilities determined as set forth in section 6.5.4 below shall be reduced by the amount of the posted deposit associated with the binding cost estimate.

6.5.4 CONTRIBUTION BY APPLICANT. Prior to the installation of underground facilities covered by this subpart, the Applicant and the Company must enter into a contractual agreement setting forth the terms and conditions of the installation. The charge to be paid by the Applicant for underground facilities pursuant to the contractual agreement shall be determined as follows:

The cost of construction of the underground distribution facilities including the construction cost of the underground service lateral(s) to the meter(s) of the customer(s) and the net present value of the operating cost over the expected life of the underground facilities;

plus (if applicable) the estimated remaining book value of any existing facilities to be removed as part of the conversion of existing overhead facilities to underground, less the estimated net salvage value of the facilities to be removed;

minus the estimated construction cost to build new overhead facilities including the service drop(s) to the meter(s) of the customer(s) and the net present value of the operating cost over the expected life of the overhead facilities.

If the installation of the underground facilities is made pursuant to a contractual agreement based on a binding cost estimate received by the Applicant no more than 180 days prior to the date of the contractual agreement, the provisions of section 6.5.3 shall limit and modify the contribution to be paid by the Applicant for underground facilities.

6.5.5 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets or facilities for installation of the Company's meters shall be of a type and manufacture approved by the Company.

6.5.6 UNDERGROUND SECONDARY LATERAL SERVICE IN AN OVERHEAD RESIDENTIAL OR COMMERCIAL AREA. When requested by a residential or commercial Applicant, the Company will install, own, and maintain an underground secondary service lateral from its overhead facilities to the Applicant's point of delivery. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specification. Prior to such installation, the Applicant and the Company will enter into an agreement outlining the terms and conditions of the installation, and the Applicant will be required to pay the Company in advance the cost differential between an overhead service and an underground service. The Applicant may participate in the process by trenching and installing the duct and/or providing the duct.

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Eighth~~Twenty-Ninth Revised Sheet No. 6.2
Canceling ~~Twenty-Seventh~~Twenty-Eighth Revised Sheet No. 6.2

Designation	URSC	Classification	Sheet No.
RSVP	RS1	Residential Service Variable Pricing (Optional)	6.75
SP		Surge Protection	6.79
RTP		Real Time Pricing	6.80
CIS		Commercial/Industrial Service (Optional Rider)	6.84
BERS		Building Energy Rating System (BERS)	6.87
PV		Rate Rider PV - Photovoltaics (Optional Rider)	6.89
MBFC		Military Base Facilities Charge (Optional Rider)	6.91
LBIR		Large Business Incentive Rider (Optional Rider)	6.92
SBIR		Small Business Incentive Rider (Optional Rider)	6.94

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Ninth~~Thirtieth Revised Sheet No. 6.3
Canceling ~~Twenty-Eighth~~Twenty-Ninth Revised Sheet No. 6.3

RATE SCHEDULE RS
RESIDENTIAL SERVICE

URSC: RS

[redacted]

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for service used for domestic purposes at an individually metered dwelling unit suitable for year-round family occupancy containing full kitchen facilities and to commonly-owned facilities in condominium and cooperative apartment buildings. Garages, pools, pumps, boat dock, etc., on the same premise as the dwelling unit are included if all such service is for personal use. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE:

Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

~~MONTHLY~~ RATES:

Base Charge: ~~$15.00~~0.60 per day

Energy-Demand Charge: ~~4.313~~4.884¢ per kWh

MINIMUM BILL:

In consideration of the readiness of the Company to furnish such service, a monthly minimum charge will be made of not less than the Base Charge.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S.W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.5
Canceling ~~Twenty-Second~~Twenty-Third Revised Sheet No. 6.5

RATE SCHEDULE GS
GENERAL SERVICE – NON-DEMAND
URSC: GS

[redacted]

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 25 kW except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES:

Base Charge: ~~$18.00~~21.00

Energy-Demand Charge: ~~4.884~~5.300¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Second~~Twenty-Third Revised Sheet No. 6.7
Canceling ~~Twenty-First~~Twenty-Second Revised Sheet No. 6.7

RATE SCHEDULE GSD
GENERAL SERVICE - DEMAND
URSC: GSD

[redacted]

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer whose highest actual measured demand is not more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

Base Charge:	$44.00
Demand Charge:	~~$5.95~~6.84 per kW of billing demand
Energy Charge:	~~1.525~~1.749¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twentieth~~Twenty-First Revised Sheet No. 6.8
Canceling ~~Nineteenth~~Twentieth Revised Sheet No. 6.8

(Continued from Rate Schedule GSD, Sheet No. 6.7)

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kW) during each service month.

REACTIVE DEMAND CHARGE:

When the capacity required to be maintained is one-hundred (100) kilowatts or more, at the option of the Company, the monthly bill calculated at the above rates may be increased in the amount of $1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~twenty-nine~~thirty-nine (~~29~~39) cents per kW of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT:

Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Fifth~~Twenty-Sixth Revised Sheet No. 6.10
Canceling ~~Twenty-Fourth~~Twenty-Fifth Revised Sheet No. 6.10

RATE SCHEDULE LP
LARGE POWER SERVICE
URSC: GSLD

[redacted]

AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

MONTHLY RATES:

Base Charge:	~~$225.00~~250.00
Demand Charge:	~~$10.01~~12.23 per kW of billing demand
Energy Charge:	~~0.750~~0.934¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Fourth~~Twenty-Fifth Revised Sheet No. 6.11
Canceling ~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.11

(Continued from Rate Schedule LP, Sheet No. 6.10)

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kW) during each service month.

REACTIVE DEMAND CHARGE:

The monthly bill calculated at the above rates shall also be increased in the amount of $1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~forty-one~~fifty-five (~~41~~55) cents per month per kilowatt (kW) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and use such service the Monthly Rate will be subject to a discount of ~~fifty-six~~seventy-eight (~~56~~78) cents per month per kilowatt (kW) of the Customer's billing demand as determined above, and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-First~~Twenty-Second Revised Sheet No. 6.13
Canceling ~~Twentieth~~Twenty-First Revised Sheet No. 6.13

RATE SCHEDULE PX
LARGE HIGH LOAD FACTOR POWER SERVICE
URSC: GSLD1

AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable for three phase lighting and power service to any Customer whose actual measured demand is not less than 7,500 kilowatts (kW), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

Base Charge:	~~$646.84~~743.22
Demand Charge:	~~$9.44~~10.85 per kW of billing demand
Energy Charge:	~~0.3490~~0.399¢ per kWh

MINIMUM MONTHLY BILL:

In the event the Customer's annual load factor for the current and preceding eleven months is less than 75% and in consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Base Charge plus ~~$11.35~~13.03 per kW of billing demand.

ISSUED BY: S.W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-First~~Twenty-Second Revised Sheet No. 6.16
Canceling ~~Twentieth~~Twenty-First Revised Sheet No. 6.16

RATE SCHEDULE OS
OUTDOOR SERVICE

URSC: SL, OL, OL1, OL2

AVAILABILITY:

Available throughout the entire territory served by the Company.

OS-I/II STREET, ROADWAY, AND GENERAL AREA LIGHTING

APPLICABILITY:

Applicable for street, roadway, and general area lighting service under the provisions of the Company's standard contract for such service. Service hereunder includes power supply and may include lamp renewals and regular maintenance.

LIMITATION OF SERVICE:

Company-owned fixtures will be mounted on Company-owned poles of the Company's distribution system. Customer-owned fixtures will be mounted on Customer-owned poles, of a standard type and design, permitting service and maintenance at no abnormal cost to the Company.

MONTHLY RATES:
High Pressure Sodium Vapor

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
5400*	Open Bottom	70	84	29	~~$2.91~~3.08	~~$1.57~~1.66	~~$0.67~~0.71	~~$5.15~~5.45
8800	Open Bottom	100	120	41	~~$2.49~~2.63	~~$1.42~~1.50	~~$0.95~~1.00	~~$4.86~~5.13
8800	Open Bottom w/Shield	100	120	41	~~$3.42~~3.62	~~$1.67~~1.77	~~$0.95~~1.00	~~$6.04~~6.39
8800	Acorn	100	120	41	~~$12.43~~13.14	~~$4.19~~4.43	~~$0.95~~1.00	~~$17.57~~18.57
8800	Colonial	100	120	41	~~$3.35~~3.54	~~$1.65~~1.74	~~$0.95~~1.00	~~$5.95~~6.28
8800	English Coach	100	120	41	~~$13.57~~14.34	~~$4.50~~4.76	~~$0.95~~1.00	~~$19.02~~20.10
8800	Destin Single	100	120	41	~~$23.34~~24.67	~~$7.24~~7.65	~~$0.95~~1.00	~~$31.53~~33.32
17600	Destin Double ~~$62.40~~65.97	200	240	82	~~$46.54~~49.20	~~$13.96~~14.76	~~$1.90~~2.01	
5400*	Cobrahead	70	84	29	~~$4.09~~4.32	~~$1.89~~2.00	~~$0.67~~0.71	~~$6.65~~7.03
8800	Cobrahead	100	120	41	~~$3.42~~3.62	~~$1.67~~1.77	~~$0.95~~1.00	~~$6.04~~6.39
20000*	Cobrahead	200	233	80	~~$4.71~~4.98	~~$2.05~~2.17	~~$1.85~~1.96	~~$8.61~~9.11
25000	Cobrahead	250	292	100	~~$4.58~~4.84	~~$2.02~~2.14	~~$2.31~~2.45	~~$8.91~~9.43
46000	Cobrahead	400	477	164	~~$4.82~~5.10	~~$2.08~~2.20	~~$3.79~~4.01	~~$10.69~~11.31
8800	Cutoff Cobrahead	100	120	41	~~$3.78~~4.00	~~$1.77~~1.87	~~$0.95~~1.00	~~$6.50~~6.87
25000	Cutoff Cobrahead	250	292	100	~~$4.64~~4.90	~~$2.04~~2.16	~~$2.31~~2.45	~~$8.99~~9.51
46000	Cutoff Cobrahead	400	477	164	~~$4.84~~5.12	~~$2.08~~2.20	~~$3.79~~4.01	~~$10.71~~11.33
25000	Bracket Mount CIS	250	292	100	~~$10.62~~11.23	~~$3.71~~3.92	~~$2.31~~2.45	~~$16.64~~17.60
25000	Tenon Top CIS	250	292	100	~~$10.63~~11.23	~~$3.71~~3.92	~~$2.31~~2.45	~~$16.65~~17.60

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Thirty-Fourth~~Thirty-Fifth Revised Sheet No. 6.16.1
Canceling ~~Thirty-Third~~Thirty-Fourth Revised
Sheet No. 6.16.1

[redacted]

(Continued from Rate Schedule OS, Sheet No. 6.16)

High Pressure Sodium Vapor (continued)

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
46000	Bracket Mount CIS	400	468	161	~~$11.30~~11.94	~~$3.89~~4.11	~~$3.73~~3.94	~~$18.92~~19.99
20000*	Small ORL	200	233	80	~~$10.88~~11.50	~~$3.77~~3.98	~~$1.85~~1.96	~~$16.50~~17.44
25000	Small ORL	250	292	100	~~$10.47~~11.07	~~$3.66~~3.87	~~$2.31~~2.45	~~$16.44~~17.39
46000	Small ORL	400	477	164	~~$10.96~~11.59	~~$3.79~~4.01	~~$3.79~~4.01	~~$18.54~~19.61
20000*	Large ORL	200	233	80	~~$17.72~~18.73	~~$5.67~~5.99	~~$1.85~~1.96	~~$25.24~~26.68
46000*	Large ORL	400	477	164	~~$19.96~~21.10	~~$6.30~~6.66	~~$3.79~~4.01	~~$30.05~~31.77
46000	Shoebox	400	477	164	~~$9.15~~9.67	~~$3.29~~3.48	~~$3.79~~4.01	~~$16.23~~17.16
16000	Directional	150	197	68	~~$5.14~~5.43	~~$2.14~~2.26	~~$1.58~~1.66	~~$8.86~~9.35
20000*	Directional	200	233	80	~~$7.43~~7.85	~~$2.82~~2.98	~~$1.85~~1.96	~~$12.10~~12.79
46000	Directional	400	477	164	~~$5.52~~5.83	~~$2.28~~2.41	~~$3.79~~4.01	~~$11.59~~12.25
125000	Large Flood	1000	1105	379	~~$8.76~~9.26	~~$3.36~~3.55	~~$8.78~~9.28	~~$20.90~~22.09

Metal Halide

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
12000	Acorn	175	210	72	~~$12.55~~13.27	~~$5.28~~5.58	~~$1.66~~1.76	~~$19.49~~20.61
12000	Colonial	175	210	72	~~$3.47~~3.67	~~$2.76~~2.92	~~$1.66~~1.76	~~$7.89~~8.35
12000	English Coach	175	210	72	~~$13.69~~14.47	~~$5.60~~5.92	~~$1.66~~1.76	~~$20.95~~22.15
12000	Destin Single	175	210	72	~~$23.46~~24.80	~~$8.33~~8.81	~~$1.66~~1.76	~~$33.45~~35.37
24000	Destin Double	350	420	144	~~$46.78~~49.45	~~$15.58~~16.47	~~$3.34~~3.53	~~$65.70~~69.45
32000	Small Flood	400	476	163	~~$5.64~~5.96	~~$2.44~~2.58	~~$3.77~~3.99	~~$11.85~~12.53
32000	Small Parking Lot	400	476	163	~~$10.42~~11.01	~~$3.78~~4.00	~~$3.77~~3.99	~~$17.97~~19.00
100000	Large Flood	1000	1100	378	~~$8.09~~8.55	~~$4.84~~5.12	~~$8.76~~9.25	~~$21.69~~22.92
100000	Large Parking Lot	1000	1100	378	~~$17.98~~19.01	~~$6.71~~7.09	~~$8.76~~9.25	~~$33.45~~35.35

Metal Halide Pulse Start

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
13000	Acorn	150	190	65	~~$14.24~~15.05	~~$5.13~~5.42	~~$1.51~~1.59	~~$20.88~~22.06
13000	Colonial	150	190	65	~~$4.44~~4.69	~~$2.41~~2.55	~~$1.51~~1.59	~~$8.36~~8.83
13000	English Coach	150	190	65	~~$14.56~~15.39	~~$5.23~~5.53	~~$1.51~~1.59	~~$21.30~~22.51
13000	Destin Single	150	190	65	~~$30.88~~32.64	~~$9.79~~10.35	~~$1.51~~1.59	~~$42.18~~44.58
26000	Destin Double	300	380	130	~~$61.62~~65.14	~~$18.81~~19.88	~~$3.01~~3.18	~~$83.44~~88.20
33000	Small Flood	350	400	137	~~$6.32~~6.68	~~$3.11~~3.29	~~$3.17~~3.35	~~$12.60~~13.32

33000	Shoebox	350	400	137	~~$7.55~~7.98	~~$3.46~~3.66	~~$3.17~~3.35	~~$14.18~~14.99
68000	Flood	750	840	288	$6.88	$5.53	$7.05	$19.46

ISSUED BY: S. W. Connally, Jr.

Schedule E-14
Docket No. 130140-EI
Page 28 of 74

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Fourth~~Twenty-Fifth Revised Sheet No. 6.17
Canceling ~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.17

(Continued from Rate Schedule OS, Sheet No. 6.16.1)

Combined High Pressure Sodium/Metal Halide

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
20800	Destin Combo ~~$64.66~~68.35	275	330	113	~~$46.66~~49.32	~~$15.39~~16.26	~~$2.61~~2.77	

Combined High Pressure Sodium/Metal Halide Pulse Start

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
21800	Destin Combo PS ~~$73.18~~77.36	250	310	106	~~$54.08~~57.17	~~$16.64~~17.59	~~$2.46~~2.60	

LED

~~Initial Lamp~~Nominal ~~Rating~~Delivered ~~(~~Lumen~~)~~	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
3776	Acorn	75	75	26	$17.66	$9.12	$0.64	$27.42
4440	Street Light	72	72	25	~~$12.97~~13.71	~~$4.44~~4.69	~~$0.58~~0.61	~~$17.99~~19.01
~~5000~~2820	Acorn A5 ~~$32.06~~33.74	~~72~~56	~~72~~56	~~25~~19	~~$24.04~~25.41	$7.44~~7.86~~	~~$0.58~~0.47	
5100	Cobrahead S2	73	73	25	$6.01	$3.92	$0.61	$10.54
10200	Cobrahead S3	135	135	46	$7.40	$4.52	$1.13	$13.05
~~5000~~	~~Acorn A3~~	~~72~~	~~72~~	~~25~~	~~$24.04~~	~~$7.44~~	~~$0.58~~	~~$32.06~~
~~8000~~	~~Acorn A5~~	~~112~~	~~112~~	~~38~~	~~$27.14~~	~~$8.31~~	~~$0.88~~	~~$36.33~~
~~8000~~	~~Acorn A3~~	~~112~~	~~112~~	~~38~~	~~$27.14~~	~~$8.31~~	~~$0.88~~	~~$36.33~~
~~7200~~	~~E132 A5~~	~~132~~	~~132~~	~~45~~	~~$25.94~~	~~$7.59~~	~~$1.05~~	~~$34.58~~
6320	ATB071 S2/S3	71	71	24	$7.49	$5.10	$0.59	$13.18
9200	ATB1 105 S3	105	105	36	$10.95	$6.15	$0.88	$17.98
23240	ATB2 280 S4	280	280	96	$12.39	$7.15	$2.35	$21.89
7200	E132 A3	132	132	45	~~$25.94~~27.42	~~$7.59~~8.03	~~$1.05~~1.10	~~$34.58~~36.55
9600	E157 SAW ~~$24.05~~25.42	157	157	54	~~$17.56~~18.56	~~$5.24~~5.54	~~$1.25~~1.32	
7377	WP9 A2/S2	140	140	48	$41.70	$13.82	$1.18	$56.70
7614	Destin Single	105	105	36	$32.05	$15.38	$0.88	$48.31
15228	Destin Double	210	210	72	$63.82	$30.53	$1.76	$96.11

~~Mercury Vapor~~
~~(Not Available for New Installations)~~

~~Initial Lamp Rating (Lumen)~~	~~Desc.~~	~~Lamp Wattage~~	~~Line Wattage~~	~~Est. kWh **~~	~~Fixture Charge~~	~~Maint. Charge~~	~~Energy Charge ***~~	~~Total Charge~~

7000*	Open Bottom	175	195	67	$2.02	$1.25	$1.55	$4.82
3200*	Cobrahead	100	114	39	$3.75	$1.76	$0.90	$6.41
7000*	Cobrahead	175	195	67	$3.41	$1.64	$1.55	$6.60
9400*	Cobrahead	250	277	95	$4.47	$2.00	$2.20	$8.67
17000*	Cobrahead	400	442	152	$4.88	$2.08	$3.52	$10.48
48000*	Cobrahead	1000	1084	372	$9.80	$3.61	$8.61	$22.02
17000*	Directional	400	474	163	$7.35	$2.78	$3.77	$13.90

* Not Available for New Installation.
** Estimated Monthly kWh = (Line Wattage x Annual Operating Hours)/(1000 x 12)
*** Energy Charge = 2.316¢/kWh x Estimated Monthly kWh Usage

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Sixth~~Twenty-Seventh Revised Sheet No. 6.18
Canceling ~~Twenty-Fifth~~Twenty-Sixth Revised Sheet No. 6.18

(Continued from Rate Schedule OS, Sheet No. 6.17)

Mercury Vapor
(Not Available for New Installations)

Initial Lamp Rating (Lumen)	Desc.	Lamp Wattage	Line Wattage	Est. kWh **	Fixture Charge	Maint. Charge	Energy Charge ***	Total Charge
7000*	Open Bottom	175	195	67	$2.14	$1.32	$1.64	$5.10
3200*	Cobrahead	100	114	39	$3.96	$1.86	$0.95	$6.77
7000*	Cobrahead	175	195	67	$3.60	$1.73	$1.64	$6.97
9400*	Cobrahead	250	277	95	$4.73	$2.11	$2.33	$9.17
17000*	Cobrahead	400	442	152	$5.16	$2.20	$3.72	$11.08
48000*	Cobrahead	1000	1084	372	$10.36	$3.82	$9.11	$23.29
17000*	Directional	400	474	163	$7.77	$2.94	$3.99	$14.70

* Not Available for New Installation.
** Estimated Monthly kWh = (Line Wattage x Annual Operating Hours)/(1000 x 12)
*** Energy Charge = 2.448¢/kWh x Estimated Monthly kWh Usage

ADDITIONAL FACILITIES CHARGES:

The above rates apply to lighting installations made on the Company's existing overhead distribution system. Any special or additional facilities, which may be installed at the Company's option, will be billed in addition to the above rates.

Charge for 13 ft. decorative concrete pole used only for decorative lights (Colonial, Acorn, or English Coach) ~~$15.95~~17.17.
Charge for 13 ft. decorative high gloss concrete pole used only for decorative lights. (Colonial, Acorn, or English Coach) $15.55.
Charge for 16 ft. decorative base aluminum pole with 6" Tenon used only for decorative lights (Destin Single or Double) $12.32.
Charge for 17 ft. decorative base aluminum pole used only for decorative lights (Colonial, Acorn, or English Coach) ~~$16.72~~17.99.
Charge for 20 ft. fiberglass pole used only for decorative lights (Colonial) ~~$5.92~~6.37.
Charge for 20 ft. (16 ft. mounting height) aluminum, round, tapered pole (Spun Tenon) $5.61.
Charge for 20 ft. (16 ft. mounting height) aluminum, round, tapered pole (Welded Tenon) $19.09.
Charge for 25 ft. (20 ft. mounting height) aluminum, round, tapered pole $19.95.
Charge for 30 ft. wood pole ~~$3.83~~4.12.
Charge for 30 ft. concrete pole ~~$8.03~~8.64.
Charge for 30 ft. fiberglass pole with concrete, anchor-based pedestal used primarily for the 100,000 Lumen Large Parking Lot fixture ~~$38.01~~40.91.
Charge for 30 ft. (25 ft. mounting height) aluminum, round, tapered pole $22.13.
Charge for 35 ft. concrete pole ~~$11.70~~12.59.
Charge for 35 ft. concrete pole (Tenon Top) ~~$16.15~~17.38.

~~Charge for 35 ft. wood pole $5.58.~~
~~Charge for 40 ft. wood pole $6.86.~~
~~Charge for 45 ft. concrete pole (Tenon Top) $21.20.~~
~~Charge for single arm for Shoebox/Small Parking Lot fixture $2.22.~~
~~Charge for double arm for Shoebox/Small Parking Lot fixture $2.47.~~
~~Charge for triple arm for Shoebox/Small Parking Lot fixture $3.34.~~
~~Charge for quadruple arm for Shoebox/Small Parking Lot fixture $4.21.~~
~~Charge for Tenon Top adapter for 100,000 Lumen Large Parking Lot fixture $4.11.~~
~~Charge for optional 100 amp relay $22.97.~~
~~Charge for 25 kVA transformer (non-coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) $31.79.~~
~~Charge for 25 kVA transformer (coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) $45.30.~~

~~All other additional facilities shall be billed at 1.74% per month of the Company's cost. Such facilities may include, but are not limited to, additional overhead or underground wiring and special poles approved by the Company.~~

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Second~~Twenty-Third Revised Sheet No. 6.19
Canceling ~~Twenty-First~~Twenty-Second Revised Sheet No. 6.19

(Continued from Rate Schedule OS, Sheet No. 6.18)

ADDITIONAL FACILITIES CHARGES (continued):

Charge for 35 ft. wood pole $6.01.
Charge for 35 ft. (30 ft. mounting height) aluminum, round, tapered pole $24.78.
Charge for 40 ft. wood pole $7.38.
Charge for 45 ft. concrete pole (Tenon Top) $22.81.
Charge for single arm for Shoebox/Small Parking Lot fixture $2.39.
Charge for double arm for Shoebox/Small Parking Lot fixture $2.66.
Charge for triple arm for Shoebox/Small Parking Lot fixture $3.59.
Charge for quadruple arm for Shoebox/Small Parking Lot fixture $4.53.
Charge for Tenon Top adapter for 100,000 Lumen Large Parking Lot fixture $4.42.
Charge for optional 100 amp relay $24.72.
Charge for 25 kVA transformer (non-coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) $34.21.
Charge for 25 kVA transformer (coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) $48.75.

All other additional facilities shall be billed at 1.74% per month of the Company's cost. Such facilities may include, but are not limited to, additional overhead or underground wiring and special poles approved by the Company.

VANDALISM (WILLFUL DAMAGE):

The Customer will have the following three options on the second occurrence of vandalism (willful damage) to a Company fixture:

1. Pay (a) the total repair costs of the fixture or the original total installed cost of the fixture less any depreciation and salvage value plus the removal cost if the fixture cannot be repaired and (b) the total installed cost of a luminaire protective shield. If the fixture is not compatible with the shield, then the fixture will be replaced with either a compatible 100 watt or 250 watt cobrahead fixture,

2. Request that the damaged fixture be replaced with the same type of unshielded fixture. For this and any subsequent occurrence, the Customer will pay either (a) the total repair costs of the fixture or (b) the original total installed cost of the fixture less any depreciation and salvage value plus the removal cost if the fixture cannot be repaired, or

3. Discontinue the service to the fixture.

The Customer must notify the Company in writing of its selected option. The Customer may choose to pay the total installed cost of a luminaire protective shield after the first occurrence of vandalism (willful damage) to a Company fixture and save the costs incurred in 1(a) above.

~~**MONTHLY RATES - CUSTOMER OWNED WITHOUT RELAMPING SERVICE AGREEMENT:**~~

~~Customer-owned street, roadway, and general area lighting fixtures which conform to the specifications of Company-owned fixtures may receive energy at the appropriate charges for each size light above. Customer-owned street, roadway, and general area lighting systems which do not conform to specifications of the Company-owned fixtures shall be charged the monthly rate of 2.316¢/kWh of the estimated kWh usage of each unit. Customer-owned equipment must be approved in advance as to accessibility to be eligible to receive service. The Customer will provide all pole(s), fixture(s), lamp(s), photoelectric control(s), and circuit(s) up to the point of connection to the Company's supply lines (point of service), and an adequate support for the Company-owned service conductors. The Company will provide an overhead service drop from its existing secondary conductors to the point of service designated by the Company for Customer-owned lights. Underground service conductors will be installed in lieu of the overhead conductors at the Customer's request, and upon payment by the Customer of the installed cost of the underground conductors after allowance for the cost of equivalent overhead service conductors and any trenching and backfilling provided by the Customer. The distribution system shall serve no other electrical loads except the lighting equipment eligible for this rate.~~

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.20
Canceling ~~Twenty-Second~~Twenty-Third Revised Sheet No. 6.20

(Continued from Rate Schedule OS, Sheet No. 6.19)

MONTHLY RATES - CUSTOMER OWNED WITHOUT RELAMPING SERVICE AGREEMENT:

Customer-owned street, roadway, and general area lighting fixtures which conform to the specifications of Company-owned fixtures may receive energy at the appropriate charges for each size light above. Customer-owned street, roadway, and general area lighting systems which do not conform to specifications of the Company-owned fixtures shall be charged the monthly rate of 2.448¢/kWh of the estimated kWh usage of each unit. Customer-owned equipment must be approved in advance as to accessibility to be eligible to receive service. The Customer will provide all pole(s), fixture(s), lamp(s), photoelectric control(s), and circuit(s) up to the point of connection to the Company's supply lines (point of service), and an adequate support for the Company-owned service conductors. The Company will provide an overhead service drop from its existing secondary conductors to the point of service designated by the Company for Customer-owned lights. Underground service conductors will be installed in lieu of the overhead conductors at the Customer's request, and upon payment by the Customer of the installed cost of the underground conductors after allowance for the cost of equivalent overhead service conductors and any trenching and backfilling provided by the Customer. The distribution system shall serve no other electrical loads except the lighting equipment eligible for this rate.

MONTHLY RATES - CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT:

The monthly rates set forth below cover both the electric service (if unmetered) and the replacement of lamps and photoelectric controls upon routine failure. Lamps or photoelectric controls damaged or destroyed due to vandalism or willful abuse are not covered by the agreement and will only be replaced at the Customer's expense. Customer-owned equipment must be approved in advance as to compatibility with Company-owned lamps and photoelectric controls and accessibility to be eligible to receive service. The Customer will provide all pole(s), fixture(s), initial lamp(s) and photoelectric control(s), and circuit(s) up to the point of connection to the Company's supply lines (point of service), and an adequate support for the Company-owned service conductors. The Company will provide an overhead service drop from its existing secondary conductors to the point of service designated by the Company for Customer-owned lights. Underground service conductors will be installed in lieu of the overhead conductors at the Customer's request, and upon payment by the Customer of the installed cost of the underground conductors after allowance for the cost of equivalent overhead service conductors and any trenching and backfilling provided by the Customer. The distribution system shall serve no other electrical loads except the lighting equipment eligible for this rate. The Customer remains responsible for all maintenance other than the replacement of lamps and photoelectric controls.

~~**MONTHLY RATES - CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT:**~~

~~**High Pressure Sodium Vapor**~~

Initial Lamp Rating (Lumen)	Lamp Wattage	Line Wattage	Est. kWh **	Relamping Charge	Energy Charge ***	Total Charge
8800	100	120	41	$0.64	$0.95	$1.59
16000	150	197	68	$0.63	$1.58	$2.21
20000*	200	233	80	$0.65	$1.85	$2.50
25000	250	292	100	$0.66	$2.31	$2.97
46000	400	477	164	$0.65	$3.79	$4.44
125000	1000	1105	379	$0.83	$8.78	$9.61

ISSUED BY: S.W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.21
Canceling ~~Twenty-Second~~Twenty-Third Revised Sheet No. 6.21

[redacted]

(Continued from Rate Schedule OS, Sheet No. 6.20)

MONTHLY RATES - CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT:

High Pressure Sodium Vapor

Initial Lamp Rating (Lumen)	Lamp Wattage	Line Wattage	Est. kWh **	Relamping Charge	Energy Charge ***	Total Charge
8800	100	120	41	$0.68	$1.00	$1.68
16000	150	197	68	$0.67	$1.66	$2.33
20000*	200	233	80	$0.69	$1.96	$2.65
25000	250	292	100	$0.70	$2.45	$3.15
46000	400	477	164	$0.69	$4.01	$4.70
125000	1000	1105	379	$0.88	$9.28	$10.16

Metal Halide

Initial Lamp Rating (Lumen)	Lamp Wattage	Line Wattage	Est. kWh **	Relamping Charge	Energy Charge ***	Total Charge
32000	400	476	163	~~$0.78~~0.82	~~$3.77~~3.99	~~$4.55~~4.81

LED

Initial Lamp Rating (Lumen)	Lamp Wattage	Line Wattage	Est. kWh **	Relamping Charge	Energy Charge ***	Total Charge
4440	72	72	25	~~$0.73~~0.77	~~$0.58~~0.61	~~$1.31~~1.38

* Not Available for New Installation
** Estimated Monthly kWh = (Line Wattage x Annual Operating Hours)/(1000 x 12)
*** Energy Charge = ~~2.316~~2.448¢/kWh x Estimated Monthly kWh Usage

The Total Charge shown above is for an unmetered fixture. If the service is metered, there will be no Energy Charge billed under this rate.

ADDITIONAL FACILITIES CHARGES FOR CUSTOMER OWNED:

Any special or additional facilities, which may be installed at the Company's option, will be billed in addition to the above Customer-owned rates.

Charge for 35 ft. wood pole ~~$5.58~~6.01.

All other additional facilities shall be billed at 1.74 percent per month of the Company's cost.

~~PROVISION FOR UP FRONT PAYMENT OF ADDITIONAL FACILITIES:~~

~~At the Customer's option, the cost of the additional facilities may be paid up front in lieu of a monthly charge. Should the Customer choose this method of payment, the amount will be the Company's total installed cost for these additional facilities for overhead or underground distribution electric service. The Company will retain ownership of these additional facilities.~~

~~The useful life of the pole(s) is 30 years from the installation date; and the useful life of the wire, eyebolts, and other miscellaneous additional facilities is 15 years from the installation date. If the pole(s), wire, eyebolts and/or other miscellaneous additional facilities must be changed out prior to this date, the facilities will be changed out at no cost to the Customer; and the billing of these facilities will remain as is. However, if any of these facilities have to be changed out on or after this date, then the Customer will have the option of one of three billing methods for the additional facilities that are replaced: (1) paying up front for the total installed cost of the replacement of the additional facilities, (2) paying a monthly charge as provided in the tariff, or (3) discontinuing the unmetered electric service.~~

ISSUED BY: S. W Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Seventeenth~~Eighteenth Revised Sheet No. 6.22
Canceling ~~Sixteenth~~Seventeenth Revised Sheet No. 6.22

(Continued from Rate Schedule OS, Sheet No. 6.21)

PROVISION FOR UP FRONT PAYMENT OF ADDITIONAL FACILITIES:

At the Customer's option, the cost of the additional facilities may be paid up front in lieu of a monthly charge. Should the Customer choose this method of payment, the amount will be the Company's total installed cost for these additional facilities for overhead or underground distribution electric service. The Company will retain ownership of these additional facilities.

The useful life of the pole(s) is 30 years from the installation date; and the useful life of the wire, eyebolts, and other miscellaneous additional facilities is 15 years from the installation date. If the pole(s), wire, eyebolts and/or other miscellaneous additional facilities must be changed out prior to this date, the facilities will be changed out at no cost to the Customer; and the billing of these facilities will remain as is. However, if any of these facilities have to be changed out on or after this date, then the Customer will have the option of one of three billing methods for the additional facilities that are replaced: (1) paying up front for the total installed cost of the replacement of the additional facilities, (2) paying a monthly charge as provided in the tariff, or (3) discontinuing the unmetered electric service.

PROVISION FOR UP FRONT PAYMENT OF FIXTURES:

At the Customer's option, the cost of the fixture(s) may be paid up front in lieu of paying the monthly Total Charge of the fixture(s). Should the Customer choose this method of payment, the amount will be the Company's total installed cost for the fixture(s). The Company will retain ownership of the fixture(s) and will provide for any routine maintenance. On a monthly basis, the Customer will pay only the Maintenance and Energy Charges for the fixture(s) in lieu of the total of the Fixture, Maintenance, and Energy Charges.

The useful life of the fixture(s) is 15 years from the installation date. If the fixture(s) fails prior to this date, the fixture(s) will be changed out at no cost to the Customer; and the billing of fixture(s) will remain as is. However, if the fixture(s) fails on or after this date, then the Customer will have the option of one of three billing methods for the fixture(s) that is replaced: (1) paying up front for the total installed cost of the replacement of the fixture(s) and continuing to pay on a monthly basis the Maintenance and Energy Charges for the fixture(s), (2) paying the monthly Total Charge of the fixture(s) as provided in the tariff, or (3) discontinuing the unmetered electric service.

PROVISION FOR CHANGING TO DIFFERENT FIXTURE BEFORE CONTRACT EXPIRES:

The Company will change out a fixture(s) currently being billed to a customer to a different type of fixture(s) at no cost after the expiration of the initial contract term. If a Customer requests that the change out be made prior to the end of the initial contract term, the Customer will be billed labor and overhead costs for the removal of the old fixture or parts necessary for the conversion (lamp, ballast, etc.) and the installation of the new fixture or parts necessary for the conversion (lamp, ballast, etc.). The Customer will then begin paying the price in the tariff applicable to the new fixture(s) that was installed.

~~OS-III. OTHER OUTDOOR SERVICE (OL1)~~

~~Other outdoor service for Customer-owned facilities with fixed wattage loads operating continuously throughout the billing period such as, but not limited to, traffic signals and cable television amplifiers shall be billed according to the monthly rate below:~~

~~4.365 cents per kWh for all kWh~~

~~The estimated annual kWh usage shall be determined by multiplying the annual operation hours times the maximum demand. The monthly kWh usage will be one-twelfth (1/12) of the estimated annual kWh usage. Maximum demand shall be the total number of kilowatts connected at any one time. At the option of the Company service rendered under this section may be metered and billed under the applicable General Service rate schedule. Minimum Monthly bill shall be $1.00 per service connection.~~

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Eighteenth~~Nineteenth Revised Sheet No. 6.23
Canceling ~~Seventeenth~~Eighteenth Revised Sheet No. 6.23

(Continued from Rate Schedule OS, Sheet No. 6.22)

OS-III. OTHER OUTDOOR SERVICE (OL1)

Other outdoor service for Customer-owned facilities with fixed wattage loads operating continuously throughout the billing period such as, but not limited to, traffic signals and cable television amplifiers shall be billed according to the monthly rate below:

4.614 cents per kWh for all kWh

The estimated annual kWh usage shall be determined by multiplying the annual operation hours times the maximum demand. The monthly kWh usage will be one-twelfth (1/12) of the estimated annual kWh usage. Maximum demand shall be the total number of kilowatts connected at any one time. At the option of the Company service rendered under this section may be metered and billed under the applicable General Service rate schedule. Minimum Monthly bill shall be $1.00 per service connection.

TERM OF CONTRACT (OS-I/II, OS-III):

Service under this Rate Schedule shall be for an initial period of ~~five (5) years for high pressure sodium street lighting under the terms of Part I/II, three (3) years for high pressure sodium vapor (non-residential) or metal halide (non-residential) general area lighting under terms of Part I/II, two (2) years for high pressure sodium vapor (residential) general area lighting under terms of Part I/II, and in each case thereafter from year to year until terminated by three (3) months written notice~~not less than three (3) years and shall remain until terminated by notice to either party ~~to~~by the other. When additional facilities are required, the Company may require a contract for a longer initial period. There is no term of contract for rate OS-III.

DEPOSIT (OS-I/II, OS-III):

A deposit amounting to not over one-half the billing for the initial contract period may be required before service is connected. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Eighth~~Ninth Revised Sheet No. 6.42
Canceling ~~Seventh~~Eighth Revised Sheet No. 6.42

RATE SCHEDULE GSTOU
GENERAL SERVICE TIME-OF-USE CONSERVATION (OPTIONAL SCHEDULE)

URSC: GSTOU

[redacted]

AVAILABILITY:

Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any Customer whose highest actual measured demand is not more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

Base Charge: $44.00

Energy Charges:

Summer – June through September:
On-Peak ~~16.391~~18.691¢ per kWh
Intermediate ~~6.1196~~.978¢ per kWh
Off-Peak ~~2.5452~~.902¢ per kWh

October through May:
All hours ~~3.562~~4.062¢ per kWh

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fourth~~Fifth Revised Sheet No. 6.46
Canceling ~~Third~~Fourth Revised Sheet No. 6.46

(Continued from Rate Schedule GSDT, Sheet No. 6.45)

MONTHLY RATES:

Base Charge:	$44.00
Demand Charge:	~~$2.82~~3.24 per kW of maximum demand plus; ~~$3.18~~3.66 per kW of on-peak demand
Energy Charge:	~~1.525~~1.749¢ per kWh

CRITICAL PEAK OPTION – Under this option, the Demand Charge shall be:

Demand Charge:	~~$2.82~~3.24 per kW of maximum demand plus; ~~$1.59~~1.83 per kW of on-peak demand plus, ~~$4.77~~5.49 per kW of critical peak demand

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Third~~Fourth Revised Sheet No. 6.48
Canceling ~~Second~~Third Revised Sheet No. 6.48

(Continued from Rate Schedule GSDT, Sheet No. 6.47)

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~twenty-nine~~thirty-nine (~~29~~39) cents per kW of the Customer's Maximum Demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

CRITICAL PEAK DEMAND NOTIFICATION

A customer electing the critical peak option will be notified of a critical peak period one business day prior to the beginning of the critical peak period event. The Company is not responsible for a customer's failure to receive and act upon the critical peak period. If a customer does not receive these notifications, it is the customer's responsibility to inform the Company so the notifications may be supplied.

TERM OF CONTRACT:

(1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

(2) The initial selection of this optional rate schedule by a Rate Schedule GSD Customer may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fourth~~Fifth Revised Sheet No. 6.49
Canceling ~~Third~~Fourth Revised Sheet No. 6.49

RATE SCHEDULE LPT
LARGE POWER SERVICE – TIME-OF-USE CONSERVATION (OPTIONAL SCHEDULE)

URSC: GSLDT

[redacted]

AVAILABILITY:

Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule LP for three phase general service on an annual basis covering the entire electrical requirements of any Customer. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter. Customers taking service under Rate LPT may elect the critical peak option.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

MONTHLY RATES:

Base Charge:	~~$225.00~~250.00
Demand Charge:	~~$2.00~~2.54 per kW of maximum demand plus; ~~$8.04~~9.84 per kW of on-peak demand
Energy Charge:	~~0.7500~~0.934¢ per kWh

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Second~~Third Revised Sheet No. 6.50
Canceling ~~First~~Second Sheet No. 6.50

(Continued from Rate Schedule LPT, Sheet No. 6.49)

CRITICAL PEAK OPTION –Under this option, the Demand Charge shall be:

Demand Charge: ~~$2.00~~2.54 per kW of maximum demand plus;
~~$4.02~~4.92 per kW of on-peak demand plus,
~~$12.06~~14.76 per kW of critical peak demand

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill shall be rendered for less than the Base Charge plus the Demand Charge.

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

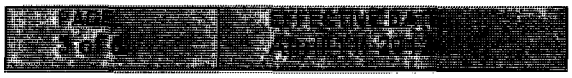
DETERMINATION OF CRITICAL PEAK PERIOD:

A critical peak period may be designated at any time at the Company's discretion. The duration of any single critical peak period may range from 1 to 2 hours in length. The total number of hours designated as critical peak periods may not exceed 87 hours per year. The total number of critical peak periods may not exceed one per day, and may not exceed four per week. Conditions which may result in the designation of a critical peak period by the Company include, but are not limited to: (i) A temperature forecast for the Company's service area that is above 95°F or below 32°F; (ii) Real-Time-Prices that exceed certain thresholds; (iii) Projections of system peak loads that exceed certain thresholds.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Second~~Third Revised Sheet No. 6.51
Canceling ~~First~~Second Revised Sheet No. 6.51



(Continued from Rate Schedule LPT, Sheet No. 6.50)

DETERMINATION OF BILLING DEMAND:

(a) Maximum Demand--The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month.

(b) On-Peak Demand--The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak.

(c) Critical Peak Demand – The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as critical peak.

REACTIVE DEMAND CHARGE:

The monthly bill calculated at the above rates may be increased in the amount of $1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~forty-one~~fifty-five (~~41~~55) cents per month per kilowatt (kW) of the Customer's highest billing demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Second~~Third Revised Sheet No. 6.52
Canceling ~~First~~Second Revised Sheet No. 6.52

(Continued from Rate Schedule LPT, Sheet No. 6.51)

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates, and maintains the complete step-down transformer substation necessary to receive and use such service, the Monthly Rate will be subject to a discount of ~~fifty-six~~seventy-eight (~~56~~78) cents per month per kilowatt (kW) of the Customer's highest billing demand as determined above, and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

CRITICAL PEAK DEMAND NOTIFICATION

A customer electing the critical peak option will be notified of a critical peak period one business day prior to the beginning of the critical peak period event. The Company is not responsible for a customer's failure to receive and act upon the critical peak period. If a customer does not receive these notifications, it is the customer's responsibility to inform the Company so the notifications may be supplied.

TERM OF CONTRACT:

(1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

(2) The initial selection of this rate schedule as an option by a Rate Schedule LP Customer may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fourth~~Fifth Revised Sheet No. 6.53
Canceling ~~Third~~Fourth Revised Sheet No. 6.53

RATE SCHEDULE PXT
LARGE HIGH LOAD FACTOR POWER SERVICE TIME-OF-USE CONSERVATION (OPTIONAL SCHEDULE)

URSC: GSLDT1

[redacted]

AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule PX for three phase lighting and power service to any customer whose actual measured demand is not less than 7,500 kilowatts (kW), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

Base Charge:	~~$646.84~~743.22
Demand Charge:	~~$0.78~~0.90 per kW of maximum demand plus; ~~$8.76~~10.07 per kW of on-peak demand
Energy Charge:	On-Peak and Off-Peak Period: ~~0.345~~0.399¢ per kWh

ISSUED BY: S. W. Connally, Jr.

Section VII
~~Fifth~~Sixth Revised Sheet No. 7.14
Canceling ~~Fourth~~Fifth Revised Sheet No. 7.14

Form 4 (Continued)

SECTION B - POLES AND ADDITIONAL FACILITIES

Total Unit Cost	
Material Cost of Pole or Additional Facility	$0.00
0.000 Man-hours to Install Pole/Additional Facility @ ~~$52.70~~53.28/Manhour	$0.00
SUBTOTAL	$0.00
~~30~~36.0% Engineering & Supervision Overheads	$0.00
UNIT COST TOTAL	$0.00
Pole/Additional Facility Charge	
Fixed Charge = (15.235% x Unit Cost Total)/12 Months	$0.00
Revenue Tax = Fixed Charge x 0.000721	$0.00
~~MONTHLY POLE/ADDITIONAL FACILITY CHARGE PER UNIT~~	~~$0.00~~
MONTHLY POLE/ADDITIONAL FACILITY CHARGE PER UNIT	**$0.00**

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr. EFFECTIVE: ~~April 11, 2012~~

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fourth~~Fifth Revised Sheet No. 6.54
Canceling ~~Third~~Fourth Revised Sheet No. 6.54

[redacted]

(Continued from Rate Schedule PXT, Sheet No. 6.53)

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MINIMUM MONTHLY BILLS:

In the event the Customer's annual load factor for the current and preceding eleven months is less than 75% and in consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Base Charge plus ~~$11.43~~13.15 per kW of maximum billing demand.

DETERMINATION OF BILLING DEMAND:

(a) Maximum Demand--The kilowatt (kW) billing demand for billing purposes shall be the maximum measured kw demand integrated over any fifteen minute interval during the current bill month but not less than 7500 kW.

(b) On-Peak Demand--The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak.

REACTIVE DEMAND CHARGE:

The monthly bill calculated at the above rates shall also be increased in the amount of $1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fourth~~Fifth Revised Sheet No. 6.59
Canceling ~~Third~~Fourth Revised Sheet No. 6.59

[redacted]

(Continued from Rate Schedule SBS, Sheet No. 6.58)

A Standby Service Customer will be billed for electric service in accordance with the following charges:

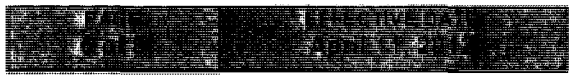
Contract Demand:	100 to 499 kW	500 to 7,499 kW	Above 7,499 kW
Base Charge:	$248.20	$248.20	$591.01
Demand Charge:			
Local Facilities Charge Per kW of BC and NC	$2.66	$2.35	~~$0.81~~1.04
On-Peak Demand Charge: Per kW of On-Peak kW up to NC	~~$3.18~~3.66	~~$8.04~~9.84	~~$8.76~~10.07
Plus the greater of:			
Reservation Charge: Per kW of BC or	~~$0.95~~1.18	~~$0.95~~1.18	~~$0.98~~1.21
The Sum of the Daily On-Peak Standby Demand Charges: Per kW per day of On-Peak kW in excess of NC	~~$0.45~~0.56	~~$0.45~~0.56	~~$0.47~~0.57
Energy Charge Per kWh:	~~1.930~~3.460¢	~~1.055~~3.460¢	~~1.022~~3.460¢

Customers with zero (0) NC will not be subject to the On-Peak Demand Charge.

ISSUED BY: S. W. Connally, Jr

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Second~~Third Revised Sheet No. ~~6~~.62
Canceling ~~First~~Second Revised Sheet No. 6.62



(Continued from Rate Schedule SBS, Sheet No. 6.61)

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the monthly rate will be subject to a discount of: ~~seven~~six (~~7~~6) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 100 to 499 kW demand range; or ~~seven~~six (~~7~~6) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 500 to 7,499 kW demand range; and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates, and maintains the complete step-down transformer substation necessary to receive and use such service, the monthly rate will be subject to a discount of ~~nine~~seven (~~9~~7) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 500 to 7,499 kW demand range and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge. The monthly rate will be subject to a discount of ~~seven~~six (~~7~~6) cents per kilowatt (kW) of the demand used in the calculation of the Local Facilities Charge for those customers which are billed under the above 7,499 kW demand range and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge.

TERM OF CONTRACT:

Service under this rate schedule shall be for a minimum period of five (5) years and shall continue thereafter from year to year until terminated by either party upon twenty-four (24) months written notice to the other.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
~~Fifth~~Sixth Revised Sheet No. 6.76
Canceling ~~Fourth~~Fifth Revised Sheet No. 6.76

(Continued from Rate Schedule RSVP, Sheet No. 6.75)

If a Customer moves into a residence with existing Company-owned energy management equipment, the Customer will receive service under Rate Schedule RSVP. The Customer will be given the option of remaining on Rate Schedule RSVP or moving to Rate Schedule RS. If the Customer chooses Rate Schedule RS at that time, Company-owned energy management equipment will be removed free of charge.

CHARACTER OF SERVICE:

Available for single-phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts. Service shall be metered through one metering device capable of measuring electrical energy consumption during the various times each energy demand charge is in effect.

~~MONTHLY~~ RATES:

Base Charge:	~~$15.00~~0.60 per day
Energy Demand Charge:	
Low Cost Hours (P_1):	~~4.313~~4.884¢ per kWh
Medium Cost Hours (P_2):	~~4.313~~4.884¢ per kWh
High Cost Hours (P_3):	~~4.313~~4.884¢ per kWh
Critical Cost Hours (P_4):	~~4.313~~4.884¢ per kWh

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.92

[redacted]

Rate Rider LBIR
Experimental Rate Rider
Large Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service after the effective date of this Rider but not later than December 31, 2015. This Rider does not apply to provision of electric service through existing delivery points.

Rate Rider LBIR shall only be combined with Rate Schedules LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.93

(Continued from Rate Rider LBIR, Sheet No. 6.92)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 60% reduction in base demand and base energy charges
- Year 2 – 45% reduction in base demand and base energy charges
- Year 3 – 30% reduction in base demand and base energy charges
- Year 4 – 15% reduction in base demand and base energy charges
- Year 5 – 0% reduction in base demand and base energy charges

Qualifying Loads:

(1) Qualifying load must be at least 1,000 kW, as determined by the Company.
(2) The Customer must provide audit documentation by the Florida Department of Economic Opportunity proving the hiring of 25 full-time employees per 1,000 kW of qualifying load.
(3) The Customer must demonstrate new capital investment of at least $1,000,000.
(4) The Customer must provide an affidavit verifying that the availability of the Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum five-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider LBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service.The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.94

Rate Rider SBIR
Experimental Rate Rider
Small Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service after the effective date of this Rider but not later than December 31, 2015. This Rider does not apply to provision of electric service through existing delivery points.

Rate Rider SBIR shall only be combined with Rate Schedules GSD, GSDT, GSTOU, LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.

GULF POWER
A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.95

[redacted]

(Continued from Rate Rider SBIR, Sheet No. 6.94)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 20% reduction in base demand and base energy charges
- Year 2 – 15% reduction in base demand and base energy charges
- Year 3 – 10% reduction in base demand and base energy charges
- Year 4 – 5% reduction in base demand and base energy charges
- Year 5 – 0% reduction in base demand and base energy charges

Qualifying Loads:

(1) Qualifying load must be at least 200 kW, as determined by the Company.
(2) The Customer must provide audit documentation by the Florida Department of Economic Opportunity proving the hiring of 10 full-time employees.
(3) The Customer must provide an affidavit verifying that the availability of the Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum five-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider SBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service. The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.

Section VII
~~First~~Second Revised Sheet No. 7.11
Canceling ~~Original~~First Revised Sheet No. 7.11

~~GULF POWER COMPANY~~

~~CONTRACT FOR SEASONAL ELECTRIC POWER~~
~~Form 3~~

~~Rate Schedule _____~~

~~MEMORANDUM OF AGREEMENT made this _____ day of _____, 19_____, by and between Gulf Power Company, a corporation, hereafter for brevity and convenience called the Company; and _____, hereafter called the Customer.~~

~~WITNESSETH:~~

~~In consideration of the mutual promises and agreements of the parties, each to the other, hereinafter contained, they agree and bind themselves as follows:~~

~~1. That this agreement is supplemental to, and when executed and approved shall become a part of and be construed in connection with and as a modification of, that certain contract for electric service executed by and between the parties hereto bearing date the _____ day of _____, 19_____, attached hereto, and hereby referred to as fully and with the same effect as of its terms were set out herein.~~

~~2. In and by this supplemental agreement the terms and conditions of such contract for electric service, hereinabove referred to, are hereby modified for a minimum period of _____ years, in the following particulars, to-wit:~~

~~(a) DEMAND CHARGE:~~

~~The monthly demand charge specified in such original contract for electric service hereinabove referred to shall be increased by the amount per kilowatt specified in item 1 of Rate Schedule SR or at such lawful rate as may supersede same only during the months seasonal service is furnished.~~

~~(b) DETERMINATION OF DEMAND:~~

~~The terms of the determination of the demand in the original contract for electric service hereinabove referred to are suspended during the period of the applicability of this memorandum of agreement to the extent that the kilowatt demand shall be based, while this memorandum of agreement is applicable and in force on the Customer's maximum integrated fifteen minute demand during each service month.~~

~~(c) MINIMUM BILL:~~

~~In consideration of the readiness to furnish the seasonal service herein stipulated for and the Customer's purchase of such service upon the conditions herein expressed, the Company shall, and hereby does, suspend, during the period of the applicability of this memorandum of agreement, the minimum monthly bill stipulated for in the original contract for electric service hereinabove referred to, on the express condition that the Customer shall and hereby agrees to pay to the Company,~~**Reserved for Future Use**

ISSUED BY: S. W. Connally, Jr. Effective:

Section VII
~~First~~Second Revised Sheet No. 7.12
Canceling ~~Original~~First Revised Sheet No. 7.12

~~(c) MINIMUM BILL (Continued)~~

~~annually, while this memorandum of agreement is applicable and in force, at least the minimum charge specified in item 2 of Rate Schedule SR, or its lawful successors. This agreement on the part of the Customer shall constitute a guarantee by the Customer to the Company of a minimum annual revenue as determined by the provisions of Rate Schedule SR or its lawful successors, in the event that the current delivered to and used by the Customer during each year that this memorandum of agreement is applicable and in force should at the rate herein amount to less than such minimum annual guarantee. And at the end of each twelve month period, if the current delivered to and used by the Customer during each year that this memorandum of agreement is applicable and in force should at the rate herein amount to less than such minimum annual guarantee, the Customer agrees to pay such difference to the Company immediately upon demand.~~

~~3. This agreement shall not be binding upon the Company until it has been approved in writing endorsed hereon by an officer of the Company, after having been duly signed by the Customer. All previous communications between the parties hereto, whether oral or written, with reference to the subject matter of this agreement, are hereby abrogated and merged into this agreement, and no modification hereof shall be binding unless it shall be in writing, duly accepted by the Customer and approved by an officer of the Company. This agreement shall not be assigned by the Customer without the written consent of the Company.~~

~~Attest: GULF POWER COMPANY~~

~~By~~
~~Secretary Vice President~~

~~WITNESS AS TO CUSTOMER:~~

~~By~~
~~Customer~~

~~By~~

~~Official Capacity~~

~~Form 3~~**Reserved for Future Use**

ISSUED BY: S. W. Connally, Jr. Effective:

Section VII
~~Sixth~~Seventh Revised Sheet No. 7.13
Canceling ~~Fifth~~Sixth Revised Sheet No. 7.13

GULF POWER COMPANY
OUTDOOR SERVICE - LIGHTING PRICING METHODOLOGY
MONTHLY RATES - Rate Schedule OS (Part I/II)
Form 4

SECTION A - LED FIXTURES

Total Unit Cost		
Fixture Cost		$0.00
Arm Cost		$0.00
Bulb Cost		$0.00
Photocell Cost		$0.00
	SUBTOTAL	$0.00
0.000 Man-hours to Install Fixture/Arm (If Applicable) @ $~~52.70~~53.28/Manhour		$0.00
	SUBTOTAL	$0.00
~~30~~36.0% Engineering & Supervision Overheads		$0.00
	UNIT COST TOTAL	$0.00
Fixture Charge		
Fixed Charge = (15.235% x Unit Cost Total)/12 Months		$0.00
Revenue Tax = Fixed Charge x 0.000721		$0.00
	FIXTURE CHARGE	**$0.00**
Maintenance Charge		
Average Annual Bulb Failure Rate : 0.0%		
Bulb Life (in hours) Failure Rate = (Ann. Burn Hrs / Bulb Life)		
Annual Burn hours		
~~Spot Rebulb Cost = (Bulb Cost + Photocell Cost + $29 Labor) x Bulb Failure Rate/12 Months~~		~~$0.00~~
~~Starter~~Photocell Replacement = (~~Starter~~Photocell Cost + Labor) x ~~Starter~~Photocell Failure Rate/12 Months		$0.00
~~Starter~~Photocell Life (in hours Failure Rate = (Ann. Burn Hrs / ~~Starter~~Photocell Life)		
$ ~~Starter~~Photocell Cost = 0		
~~Starter~~Photocell Replacement Labor Hrs		
~~Ballast~~Driver Replacement = (~~Ballast~~Driver Cost + Labor) x ~~Ballast~~Driver Failure Rate/12 Months		$0.00
~~Ballast~~Driver Life (in hours) Failure Rate = (Ann. Burn Hrs / ~~Ballast~~Driver Life)		
$ ~~Ballast~~Driver Cost = 0		
~~Ballast~~Driver Replacement Labor Hrs		
Surge Protection Device (SPD) Replacement = (SPD Cost + Labor) x SPD Failure Rate/12 Months		$0.00
SPD Life (in hours) Failure Rate = (Ann. Burn Hrs / SPD Life)		
$ SPD Cost = 0		
SPD Replacement Labor Hrs		
Luminaire Repair Cost =		
[Man-hours to Remove of 0.36 @ $ ~~52.70~~53.28/Manhour + Unit Cost Total]		
x 6.7% Annual Luminaire Failure Rate/12 Months		$0.00
	SUBTOTAL	$0.00
Revenue Tax = Subtotal x 0.000721		$0.00
	MAINTENANCE CHARGE	**$0.00**
Energy Charge		
0 Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) =		
0 kWh @ $~~0.02316~~0.02448/kWh	**ENERGY CHARGE**	**$0.00**

PRICE SUMMARY	
Fixture Charge	**$0.00**
Maintenance Charge	**$0.00**
Energy Charge	**$0.00**
TOTAL MONTHLY CHARGE PER FIXTURE	**$0.00**

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: ~~January 1, 2013~~

Section VII
Original Sheet No. 7.13.1

Form 4 (Continued)

SECTION A-1 - Non-LED FIXTURES

Total Unit Cost	
Fixture Cost	$0.00
Arm Cost	$0.00
Bulb Cost	$0.00
Photocell Cost	$0.00
SUBTOTAL	$0.00
0.000 Man-hours to Install Fixture/Arm (If Applicable) @ $53.28/Manhour	$0.00
SUBTOTAL	$0.00
36.0% Engineering & Supervision Overheads	$0.00
UNIT COST TOTAL	$0.00
Fixture Charge	
Fixed Charge = (15.235% x Unit Cost Total)/12 Months	$0.00
Revenue Tax = Fixed Charge x 0.000721	$0.00
FIXTURE CHARGE	**$0.00**
Maintenance Charge	
Average Annual Bulb Failure Rate : 0.0%	
Bulb Life (in hours) Failure Rate = (Ann. Burn Hrs / Bulb Life)	
Annual Burn hours	
Spot Rebulb Cost = (Bulb Cost + Photocell Cost + $29 Labor) x Bulb Failure Rate/12 Months	$0.00
Luminaire Repair Cost = [Man-hours to Remove of 0.36 @ $53.28/Manhour + Unit Cost Total] x 6.7% Annual Luminaire Failure Rate/12 Months	$0.00
SUBTOTAL	$0.00
Revenue Tax = Subtotal x 0.000721	$0.00
MAINTENANCE CHARGE	**$0.00**
Energy Charge	
Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) = 0 kWh @ $0.02448/kWh **ENERGY CHARGE**	**$0.00**

PRICE SUMMARY	
Fixture Charge	**$0.00**
Maintenance Charge	**$0.00**
Energy Charge	**$0.00**
TOTAL MONTHLY CHARGE PER FIXTURE	**$0.00**

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE:

Section VII
~~Sixth~~Seventh Revised Sheet No. 7.15
Canceling ~~Fifth~~Sixth Revised Sheet No. 7.15

Form 4 (Continued)

SECTION C - RELAMPING SERVICE AGREEMENT

Bulb and Photocell Cost	
Bulb Cost	$0.00
Photocell Cost	$0.00
BULB AND PHOTOCELL COST	$0.00
Relamping Charge	
Average Annual Bulb Failure Rate : 0.0%	
Bulb Life (in hours) Failure Rate = (Ann. Burn Hrs / Bulb Life)	
Annual Burn hours	
Spot Rebulb Cost =(Bulb Cost + Photocell Cost + $29 Labor) x Bulb Failure Rate/12 Months	$0.00
SUBTOTAL	$0.00
Revenue Tax = Subtotal x 0.000721	$0.00
~~RELAMPING CHARGE~~	~~$0.00~~
RELAMPING CHARGE	**$0.00**
Energy Charge	
0 Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) = 0 kWh @ ~~$0.023160~~0.02448/kWh **ENERGY CHARGE**	**$0.00**

PRICE SUMMARY	
Relamping Charge	**$0.00**
Energy Charge	**$0.00**
TOTAL MONTHLY CHARGE PER FIXTURE	**$0.00**

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: ~~January 1, 2013~~

Section VII
~~Seventeenth~~Eighteenth Revised Sheet No. 7.16
Canceling ~~Sixteenth~~Seventeenth Revised Sheet No. 7.16

GULF POWER COMPANY
CONTRACT FOR STREET AND
GENERAL AREA LIGHTING SERVICE
RATE SCHEDULE OS (PART I/II)

Form 5

Contract No. _____

Customer Name _____ Date _____

DBA _____ Telephone No. _____ Tax I. D. (if applicable) _____

Street Address (Subdivision, etc.) of Light(s) _____

Billing Address _____

Driving Directions _____

_____

Location of Light(s) _____

Meter No. _____ Account No. _____ JETS WO No. _____

The Applicant requests Gulf Power Company to furnish the facilities described on Sheet No. 7.16.1 and the necessary electric energy for the operation thereof and hereby agrees to take and pay for the same in accordance with and subject to the Company's Rate Schedule "OS (PART I/II)" and Rules and Regulations for Electric Service on file in its office and on file with the Florida Public Service Commission or any changes therein as approved by the Florida Public Service Commission. In consideration of the supplying and maintenance of said electric current and facilities the Applicant hereby grants to Gulf Power Company, the right to construct, operate, and maintain upon, over, under, and across the premises located at the above service address its poles, lines, facilities, and appliances necessary in connection therewith for the transmission of electric power together with the rights of ingress and egress to and from said lines and the right to cut and keep clear all trees and other obstructions that may injure or endanger said lines. All fixtures, equipment and material used in the construction, operation, and maintenance of said facilities shall remain at all times the property of Gulf Power Company. The contract term as provided by Rate Schedule "OS (PART I/II)" shall be for an initial period of ~~five (5) years for high pressure sodium street lighting, three (3) years if any high pressure sodium vapor (non-residential) or metal halide (non-residential) general area lighting is installed, and two (2) years if any high pressure sodium vapor (residential) general area lighting is installed, unless a~~not less than three (3) years. Additional facilities required ~~by the Company require~~for the installation may constitute a longer term. At the time Gulf Power Company begins to install any facilities applied for herein, this application becomes a contract for a term of _____ years and thereafter from year to year until terminated by ~~three (3) months' written notice by~~notice to either party ~~to~~by the other. Any damage done by vandalism shall be handled in accordance with the provisions of Rate Schedule "OS (Part I/II)". The location of said facilities shall be as specified by the Applicant and the Company shall be held harmless in connection therewith or the use thereof. Should the Applicant discontinue this service before the expiration of the full term of contract all unpaid charges for the full term shall immediately become due and payable. In the event the supply of electric current should be interrupted or fail by reason of accident, or condition beyond the control of Gulf Power Company, the service shall be restored within a reasonable time and such interruption shall not constitute a breach of the contract, nor shall Gulf Power Company be liable for damages by reason of such interruption or failure. For street lights, lamps are located on MAP which is hereto appended and made a part hereof.

GULF POWER COMPANY	CUSTOMER
Application Taken By _____	Customer _____
Approved by _____ Authorized Company Representative	Title _____
Signature _____	Signature _____
Date _____	Date _____

ISSUED BY: ~~Mark Crosswhite~~S. W. Connally, Jr. EFFECTIVE: ~~April 11, 2012~~

Section No. VII
~~Fifth~~Sixth Revised Sheet No. 7.24
Canceling ~~Fourth~~Fifth Revised Sheet No. 7.24

GULF POWER COMPANY

AGREEMENT FOR UNDERGROUND ELECTRIC CONSTRUCTION BY THE UTILITY
Form 8

THIS AGREEMENT made and entered into this _____ day of _____, 20____, by and between GULF POWER COMPANY, hereinafter called the Utility, and _____, hereinafter called the Applicant, sets forth the standards and conditions which will apply to the construction, installation, repair and ownership of the underground facilities to be located at _____, Exhibit "A" hereto, contains a detailed description of the property where the facilities will be constructed or installed.

WITNESSETH THAT:

WHEREAS, the Utility owns and operates an electric distribution system in _____ County, Florida, in which the Applicant owns the real property described in Exhibit "A" on some or all of which the Applicant has constructed or proposes to construct certain improvements; and

WHEREAS, the Applicant has requested the Utility to supply and install all primary, secondary, and service trench, duct, and cable for the purpose of supplying electric service to the improvements to be located on the property described on Exhibit "A"; and

WHEREAS, the Utility desires to cooperate with the Applicant and to install the underground distribution system;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements hereinafter set forth, it is agreed by and between the parties as follows:

1. Upon compliance by Applicant with all of the provisions of this Agreement in a manner acceptable to the Utility, the Utility shall install, own and maintain the necessary facilities for providing underground electric service to the improvements located on that portion of the property as shown on Exhibit "C" (construction drawing) attached. At no time shall the Utility be required by the Applicant, its successors or assigns to furnish other than single phase service through these facilities except as otherwise shown on Exhibit "C" and at a cost to the Applicant as specifically described in Exhibit "C".

2. The Applicant agrees to prepare an orderly plan for the location of all utility lines and equipment to be installed and to cause all utility companies and contractors involved to install their lines and equipment in the locations specified in said plan.

3. The Applicant agrees to cause to be conveyed to the Utility, without cost, all easements, including rights of ingress and egress, necessary or convenient to the Utility or required by it for the purpose of constructing, operating, maintaining, and removing said underground electrical distribution lines and other necessary equipment.

4. The Applicant shall remove or cause to be removed, at his expense, from the Utility easement or route of trench line, whether in a street, alley or otherwise, all trees, stumps or any other obstructions and shall not hard surface street, parking areas, court , walkways, or other areas on the trench line route until the necessary ducts have been installed by the Utility. The Applicant shall locate and mark all property and/or lot corners and establish finish grade along the route of construction of the underground distribution system. The Applicant agrees to reimburse the Utility for the costs of facilities found to be installed at the wrong location or grade due to Applicant requested changes in property lines, easement, grade, and/or errors in staking or trenching.

5. The service entrance facilities for the improvements shall in all respects conform to the requirements of all applicable codes, the Rules and Regulations of the Utility, and the terms of this Agreement. The Applicant and his successors in interest will provide the service entrance facilities in accordance with Exhibit "B" (appropriate distribution standard specification).

NOW, THEREFORE, in consideration of the premises and of the mutual agreements hereinafter set forth, it is agreed by and between the parties as follows:

1. The Utility hereby agrees to permit the Applicant to construct and install all or a portion of the underground distribution facilities described herein below at the above location provided:

a) such work meets the Utility's construction standards, as set forth below:

(1) Conduit to be placed in any Utility underground distribution system must meet the specifications set forth in Exhibit "D" (appropriate distribution standard specification). Conduit shall be installed in the locations specified in Exhibit "C" (construction drawing);

(2) Primary and secondary conduit must be buried with 30" of cover or at a depth that meets applicable codes and is satisfactory to the utility and the applicant;

(3) The connection between the meter enclosure and the underground service entrance shall be in accordance with Exhibit "B" (appropriate distribution standard specification);

(4) Where the applicant installs the conduit, the applicant must install a tracer wire in the trench with the conduit as specified in Exhibit "E";

(5) When the Utility supplies the conduit to the Applicant, the Utility shall take ownership of that conduit at the time it is installed by the Applicant and all other provisions of this agreement have been satisfied. When the Applicant supplies and installs the conduit, the Utility shall take ownership of that conduit at the time the cable has been installed in the conduit by the Utility and all other provisions of this agreement have been satisfied. Until such time that the Utility takes ownership of the conduit, the Applicant, or Contractor acting for the Applicant, shall be responsible for accessing and repairing the conduit;

(6) After which time the Utility takes ownership of the conduit, the Utility shall be responsible for accessing, in a reasonable manner, and repairing the conduit and cable. The Applicant's

ISSUED BY: ~~Susan Story~~S. W. Connally, Jr. ~~2004~~ **EFFECTIVE:** ~~June 29,~~

aforementioned duty includes, but is not limited to, repairs necessitated by the Utility accessing and repairing conduit or cable and specifically includes all repairs made necessary as a result of placement of conduit beneath a roadway. The Applicant will have no right, title or interest in or to the completed distribution facilities;

(7) The Utility reserves the right to verify, prior to taking ownership of the conduit system, that the duct system is installed as specified in the plan provided by the Utility under section 4, below. The Utility may exercise, at any time, its right to inspect and verify any Applicant provided facility, and any such inspection or verification shall not be deemed an approval of any Applicant provided facility or a waiver by the Utility of any right to enforce strict compliance with the terms and conditions of this agreement;

(b) that in the Utility's sole discretion such Agreement is not expected to cause the general body of ratepayers to incur greater costs;

(c) the Applicant agrees to pay ~~to the Utility the prevailing hourly rate for~~Gulf Power Company's current applicable ~~e~~Engineering ~~personnel for time spent reviewing and inspecting the Applicant's work when such time is beyond that normally required of the Utility's engineering personnel to review and inspect underground construction of the type installed or constructed by the Applicant~~and Supervision rate associated with the estimate of work to be performed by the Applicant. This amount represents the cost of Gulf's engineering time to review and inspect the Applicant's work.

(d) the Applicant agrees to correct, to the satisfaction of the Utility, any deficiencies found by the Utility prior to the connection of any customers to the underground electric distribution system or the connection of the underground electric distribution facilities to Utility's distribution system. Deficiencies must be corrected in a timely manner or the Utility shall construct the system improvement using overhead facilities and the Applicant will have to pay the cost of such improvement and the cost of its removal before the corrected underground facilities will be connected;

2. Upon compliance by Applicant with all of the provisions of this Agreement in a manner acceptable to the Utility, the Utility shall own and maintain the necessary facilities for providing underground electric service to the property as shown on Exhibit "C" hereto. At no time shall the Utility be required by the Applicant, its successors or assigns to furnish other than single phase service through these facilities, except as otherwise shown on Exhibit "C". Three-phase service will be furnished only when specified on Exhibit "C" and paid for in advance by the Applicant. The Applicant agrees to reimburse the Utility for the costs of facilities found to be installed at the wrong location or grade due to Applicant requested changes in property lines, easement, grade, and/or errors in staking or trenching.

ISSUED BY: ~~Travis Bowden~~S. W. Connally, Jr.
~~June 24, 1997~~

EFFECTIVE:

Section VII
~~Original~~First Revised Sheet No. 7.43
Canceling Original Sheet No. 7.43

APPLICATION FOR UNDERGROUND COST ESTIMATE
(Form 17)

Name _____

Address _____

Phone _____

Type estimate requested _____ Non-binding _____ Binding

Location / description of requested project _____

_____

_____

_____

_____

_____

_____

This application and the deposit paid is for the purpose of obtaining a estimate of the cost of underground facilities pursuant to Section IV Part VI of Gulf Power Company's Tariff for Retail Service, Sheets ~~6~~4.21 through ~~6~~4.28.1. Said provisions govern this application as if fully set forth herein.

Signed _____ Amount paid $ _____
(Binding cost estimate only)
(To be calculated by Gulf Power in accordance with Tariff Section IV, Subpart 6.4~~5~~.3)

FOR COMPANY USE ONLY

Length in miles of underground trench or overhead primary to be converted _____

Amount of deposit $_____

Received by _____

Date Received by Gulf Power Company _____

Notice: The deposit paid applies specifically to the scope of work defined above. It cannot be credited to charges for any other work due to revisions in the scope.

ISSUED BY: ~~D. L. McCrary~~S. W. Connally, Jr. **EFFECTIVE:** ~~May 10, 1993~~

Section VII
~~Seventh~~Eighth Revised Sheet No. 7.45
Canceling ~~Sixth~~Seventh Revised Sheet No. 7.45

GULF POWER COMPANY
OPTIONAL RELAMPING SERVICE AGREEMENT
CUSTOMER-OWNED STREET AND GENERAL AREA LIGHTING
RATE SCHEDULE OS (PART I/II)
Form 19

Contract No. _____

Customer Name _____ Date _____

DBA _____ Telephone No. _____ Tax I. D.. _____

Street Address (Subdivision, etc.) of Light(s) _____

Mailing Address _____

Driving Directions _____

_____

Location of Light(s) _____
Meter No. _____ Account No. _____ JETS WO No.
_____

UNMETERED CUSTOMER-OWNED FIXTURES:
High Pressure Sodium Vapor Lighting:

_____ 8,800 Lumen (100 Watts) Light(s) to be billed at a base rate of $~~1.59~~1.68 each per month	$ _____
_____ 16,000 Lumen (150 Watts) Light(s) to be billed at a base rate of $~~2.21~~2.33 each per month	$ _____
_____ 20,000 Lumen (200 Watts) Light(s) to be billed at a base rate of $~~2.51~~2.65 each per month	$ _____
_____ 25,000 Lumen (250 Watts) Light(s) to be billed at a base rate of $~~2.97~~3.15 each per month	$ _____
_____ 46,000 Lumen (400 Watts) Light(s) to be billed at a base rate of $~~4.44~~4.70 each per month	$ _____
_____ 125,000 Lumen (1000 Watts) Light(s) to be billed at a base rate of $~~9.61~~10.16 each per month	$ _____

Metal Halide Lighting:

_____ 32,000 Lumen (400 Watts) Light(s) to be billed at a base rate of $~~4.55~~4.81 each per month	$ _____

METERED CUSTOMER-OWNED FIXTURES:
High Pressure Sodium Vapor Lighting:

_____ 8,800 Lumen (100 Watts) Light(s) to be billed at a base rate or $~~0.64~~0.68 each per month	$ _____
_____ 16,000 Lumen (150 Watts) Light(s) to be billed at a base rate of $~~0.63~~0.67 each per month	$ _____
_____ 20,000 Lumen (200 Watts) Light(s) to be billed at a base rate of $~~0.65~~0.69 each per month	$ _____
_____ 25,000 Lumen (250 Watts) Light(s) to be billed at a base rate or $~~0.66~~0.70 each per month	$ _____
_____ 46,000 Lumen (400 Watts) Light(s) to be billed at a base rate or $~~0.65~~0.69 each per month	$ _____
_____ 125,000 Lumen (1000 Watts) Light(s) to be billed at a base rate of $~~0.83~~0.88 each per month	$ _____

Metal Halide Lighting:

_____ 32,000 Lumen (400 Watts) Light(s) to be billed at a base rate or $~~0.78~~0.82 each per month	$ _____
Total Base Monthly Charge*	$ _____

*Base monthly charge does not include Fuel Charge, Purchased Power Capacity Charge, Environmental Charge, Energy Conservation Charge, Natural Disaster Recovery Surcharge, applicable taxes, or fees.

The Applicant requests a relamping service agreement on the lamp(s) and photocell(s) for the fixtures described above and the necessary electric energy (if unmetered) for the operation thereof and hereby agrees to take and pay for the same in accordance with and subject to the Company's Rate Schedule "OS (PART I/II)" and Rules and Regulations for Electric Service on file in its office and on file with the Florida Public Service Commission or any changes therein as approved by the Florida Public Service Commission. This agreement and the monthly rates set forth above cover both the electric service (if unmetered) and the replacement of lamps and photoelectric controls upon routine failure. Lamps or photoelectric controls damaged or destroyed due to vandalism or willful abuse are not covered by this agreement and will only be replaced at the Applicant's expense. The Applicant remains responsible for all maintenance other than the replacement of lamps and photoelectric controls. The distribution system shall serve no other electrical loads except the lighting equipment described above.

ISSUED BY: S. W. Connally, Jr. EFFECTIVE: ~~January 1, 2013~~

Section VII
~~Sixth~~Seventh Revised Sheet No. 7.55
Canceling ~~Fifth~~Sixth Revised Sheet No. 7.55

GULF POWER COMPANY
CUSTOMER-OWNED LIGHTING AGREEMENT
(WITHOUT RELAMPING SERVICE PROVISIONS)
RATE SCHEDULE OS (PART I/II)

Form 24

Contract No. _____

Customer Name _____ Date _____

DBA _____ Telephone No. _____ Tax I. D. _____

Street Address (Subdivision, etc.) of Light(s) _____

Billing Address _____

Driving Directions _____

No. of Light(s) _____ Location of Light(s) _____

Meter No. _____ Account No. _____

JETS WO No. _____ **CUSTOMER-OWNED FIXTURE(S):**

High Pressure Sodium

_____ 8800 Lumen (100 Watts) Light(s) to be billed at a base rate of $~~0.95~~1.00 each per month $_____
_____ 25000 Lumen (250 Watts) Light(s) to be billed at a base rate of $~~2.31~~2.45 each per month $_____
_____ 46000 Lumen (400 Watts) Light(s) to be billed at a base rate of $~~3.79~~4.01 each per month $_____
_____ 125000 Lumen (1000 Watts) Light(s) to be billed at a base rate of $~~8.78~~9.28 each per month $_____

Metal Halide

_____ 12000 Lumen (175 Watts) Light(s) to be billed at a base rate of $~~1.66~~1.76 each per month $_____
_____ 13000 Lumen (150 Watts PS) Light(s) to be billed at a base rate of $~~1.51~~1.59 each per month $_____
_____ 32000 Lumen (400 Watts) Light(s) to be billed at a base rate of $~~3.77~~3.99 each per month $_____
_____ 100000 Lumen (1000 Watts) Light(s) to be billed at a base rate of $~~8.76~~9.25 each per month $_____

All others to be billed as follows:

_____ Light(s) @ a base rate of $_____ * each per month (kWh for one light = _____) $_____
_____ Light(s) @ a base rate of $_____ * each per month (kWh for one light = _____) $_____
_____ Light(s) @ a base rate of $_____ * each per month kWh for one light = _____) $_____
Total Base Monthly Charge** $_____

* This base rate per light is calculated by taking the kWh for one light and multiplying by $~~0.02316~~0.02448/kWh. Repeat this line for each different type of customer-owned light other than the 8800 Lumen, 12000 Lumen, 13000 Lumen, 25000 Lumen, 32000 Lumen, 46000 Lumen, 100000 Lumen, or 125000 Lumen lights shown above.

** Base monthly charge does not include Fuel Charge, Purchased Power Capacity Charge, Environmental Charge, Energy Conservation Charge, Natural Disaster Recovery Surcharge, applicable taxes, or fees.

The Applicant requests the necessary electric energy for the operation thereof for the fixtures described above and hereby agrees to take and pay for the same in accordance with and subject to the Company's Rate Schedule "OS (PART I/II)" and Rules and Regulations for Electric Service on file in its office and on file with the Florida Public Service Commission or any changes therein as approved by the Florida Public Service Commission. This agreement and the monthly rates set forth above cover the electric service. The distribution system shall serve no other electrical loads except the lighting equipment described above.

ISSUED BY: S. W. Connally, Jr. EFFECTIVE: ~~January 1, 2013~~

GULF POWER
A SOUTHERN COMPANY

Section No. VIII
~~Second~~Third Revised Sheet No. 8.0
Canceling ~~First~~Second Revised Sheet No. 8.0

~~The special contracts listed below are on file in a special binder in the Rate Department of the Florida Public Service Commission pursuant to Commission Rule 25-9.34(3).~~

~~1. U. S. Department of the Navy (Naval Air Station - Pensacola, Florida)~~

~~2. Gold Kist, Inc.~~

~~3. Monsanto~~

~~4. City of Lynn Haven, Florida~~

~~5. City of Pensacola, Florida~~

~~6. Exxon~~

~~7. Air Products~~

~~8. General Services Administration~~

~~9. Southwest Forest~~

~~10. St. Regis Paper Company~~

~~11. Panama City Beach, Florida~~Gulf does not presently have in place any special contracts for the sale of electricity.

ISSUED BY: ~~D. L. McCrary~~S. W. Connally, Jr. **~~EFFECTIVE:~~** ~~June 8, 1987~~

Schedule E-15	PROJECTED BILLING DETERMINANTS - DERIVATION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 130140-EI	EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.	Type of Data Shown: __X__Projected Test Year Ended 12/31/14 ____Prior Year Ended 12/31/13 ____Historical Year Ended 12/31/12 Witness: R. J. Alexander

Derivation of Billing Determinants - Summary

Line No.

1 The following summarizes the derivation of billing determinants used in the test year budget. Additional detail is included in Gulf Witness Alexander's
2 testimony.

3 Customers:

4 The residential, commercial and industrial non-lighting customer forecasts, by rate, were based primarily on input from Gulf's field Marketing Managers
5 with the assistance of their field employees.

6 Outdoor lighting customer projections, by rate and class, were derived from historical growth rates and input from Gulf's lighting team.

7 Energy Sales and Billing Demand:

8 Residential and commercial class-level non-lighting energy projections were developed using multiple linear regression models. Historical ratios were
9 then used to develop energy projections by rate.

10 Annual energy sales and billing demand projections for the largest industrial and commercial customers were based on one-on-one customer interviews.
11 Projections of monthly energy and billing demand were derived from these annual projections using historical relationships between monthly and annual
12 values. Monthly energy projections, by rate, for small industrial customers were developed using historical averages.

13 The rate-level billing demands for commercial and small industrial customers were developed using historical relationships between energy and demand.

14 Outdoor lighting energy was projected by rate and class using historical growth rates and input from Gulf's lighting team.

15 The projected billing determinants, by class, are consistent with the forecast utilized in the 2013 Ten Year Site Plan.

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy, J. I. Thompson

(1) LINE NO.	(2) RATE SCHEDULE	(3) AVERAGE CUSTOMERS	(4) TRANSMISSION (LEVEL 2) CUSTOMERS	(5) SUB-TRANSMISSION (LEVEL 3) CUSTOMERS	(6) PRIMARY DISTRIBUTION (LEVEL 4) CUSTOMERS	(7) SECONDARY DISTRIBUTION (LEVEL 5) CUSTOMERS
1	RATE CLASS RESIDENTIAL	386,033	0	0	0	386,033
2	RATE CLASS GS/GST	29,156	0	0	2	29,154
3	RATE CLASS GSD/GSDT	17,497	0	3	28	17,466
4	RATE CLASS LP/LPT	284	0	8	28	248
5	RATE CLASS MAJOR ACCOUNTS	68	3	17	15	33
6	RATE CLASS OS	10,312	0	0	0	10,312
7	SUBTOTAL RETAIL	443,350	3	28	73	443,246
8	WHOLESALE	1	0	1	0	0
9	TOTAL	443,351	3	29	73	443,246

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:
_ Projected Test Year Ended 12/31/14
X Prior Year Ended 12/31/13
_ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy, J. I. Thompson

(1) LINE NO.	(2) RATE SCHEDULE	(3) AVERAGE CUSTOMERS	(4) TRANSMISSION (LEVEL 2) CUSTOMERS	(5) SUB-TRANSMISSION (LEVEL 3) CUSTOMERS	(6) PRIMARY DISTRIBUTION (LEVEL 4) CUSTOMERS	(7) SECONDARY DISTRIBUTION (LEVEL 5) CUSTOMERS
1	RATE CLASS RESIDENTIAL	381,245	0	0	0	381,245
2	RATE CLASS GS/GST	28,898	0	0	2	28,896
3	RATE CLASS GSD/GSDT	17,277	0	3	28	17,246
4	RATE CLASS LP/LPT	280	0	8	28	244
5	RATE CLASS MAJOR ACCOUNTS	68	3	17	15	33
6	RATE CLASS OS	10,281	0	0	0	10,281
7	SUBTOTAL RETAIL	438,049	3	28	73	437,945
8	WHOLESALE	1	0	1	0	0
9	TOTAL	438,050	3	29	73	437,945

Supporting Schedules: Recap Schedules:

Schedule E-17 | LOAD RESEARCH DATA | Page 1 of 7

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
__X__Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	RS	Jan 2009	1,256,412	89,180	1,256,412	89,180	NA	NA
2	RS	Feb 2009	1,254,706	80,289	1,254,706	80,289	NA	NA
3	RS	Mar 2009	1,015,608	77,018	1,032,663	89,637	NA	NA
4	RS	Apr 2009	666,873	51,288	735,990	75,579	NA	NA
5	RS	May 2009	992,949	63,445	1,041,385	54,900	NA	NA
6	RS	Jun 2009	1,241,857	76,681	1,261,150	74,705	NA	NA
7	RS	Jul 2009	1,128,213	73,521	1,205,823	61,885	NA	NA
8	RS	Aug 2009	1,074,969	51,367	1,122,780	53,666	NA	NA
9	RS	Sep 2009	1,004,191	45,356	1,024,960	59,208	NA	NA
10	RS	Oct 2009	989,040	47,727	1,016,996	45,974	NA	NA
11	RS	Nov 2009	509,285	49,259	671,467	78,239	NA	NA
12	RS	Dec 2009	1,063,944	96,027	1,063,944	96,027	NA	NA

13	Annual Peak:	1,261,150	Annual kWh:	5,029,384,426
14	12 Coincident Peak Average:	1,016,504	12 CP Load Factor:	0.56
15	90% Confidence Interval:	29,765	Class NCP Load Factor:	0.46
16	Customer Maximum Demand:	NA	Customer Maximum Demand Load Factor:	NA

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
__X__Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	RSVP	Jan 2009	22,921	2,175	36,924	2,644	NA	NA
2	RSVP	Feb 2009	25,920	2,083	41,484	2,877	NA	NA
3	RSVP	Mar 2009	28,698	2,501	32,453	2,465	NA	NA
4	RSVP	Apr 2009	22,430	1,521	25,626	1,708	NA	NA
5	RSVP	May 2009	24,614	1,632	35,452	1,792	NA	NA
6	RSVP	Jun 2009	35,540	1,569	46,027	1,780	NA	NA
7	RSVP	Jul 2009	28,221	1,877	42,689	1,779	NA	NA
8	RSVP	Aug 2009	28,358	1,607	38,389	1,802	NA	NA
9	RSVP	Sep 2009	26,171	1,889	39,511	1,934	NA	NA
10	RSVP	Oct 2009	23,773	1,480	35,784	1,813	NA	NA
11	RSVP	Nov 2009	16,285	1,098	25,456	1,628	NA	NA
12	RSVP	Dec 2009	26,979	2,459	34,326	2,018	NA	NA

13	Annual Peak:	46,027	Annual kWh:	163,939,548
14	12 Coincident Peak Average:	25,826	12 CP Load Factor:	0.72
15	90% Confidence Interval:	1,016	Class NCP Load Factor:	0.41
16	Customer Maximum Demand:	NA	Customer Maximum Demand Load Factor:	NA

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
__X__Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	GS	Jan 2009	51,474	4,757	60,800	7,248	NA	NA
2	GS	Feb 2009	57,279	5,145	58,098	5,548	NA	NA
3	GS	Mar 2009	44,408	4,295	49,892	5,533	NA	NA
4	GS	Apr 2009	43,434	3,173	49,746	4,258	NA	NA
5	GS	May 2009	50,389	3,641	57,745	4,647	NA	NA
6	GS	Jun 2009	59,523	3,821	69,337	3,982	NA	NA
7	GS	Jul 2009	63,991	5,850	66,862	3,910	NA	NA
8	GS	Aug 2009	55,469	4,875	63,913	4,158	NA	NA
9	GS	Sep 2009	55,047	5,157	59,389	4,772	NA	NA
10	GS	Oct 2009	52,445	4,893	59,200	4,318	NA	NA
11	GS	Nov 2009	28,189	2,234	38,804	4,181	NA	NA
12	GS	Dec 2009	47,013	5,513	53,248	6,712	NA	NA

13	Annual Peak:	69,337	Annual kWh:	278,595,794
14	12 Coincident Peak Average:	50,722	12 CP Load Factor:	0.63
15	90% Confidence Interval:	2,997	Class NCP Load Factor:	0.46
16	Customer Maximum Demand:	NA	Customer Maximum Demand Load Factor:	NA

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
_X_Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	GSD/GSDT	Jan 2009	334,985	27,983	385,684	32,993	691,674	NA
2	GSD/GSDT	Feb 2009	355,172	26,914	395,377	31,189	700,771	NA
3	GSD/GSDT	Mar 2009	339,793	28,922	377,687	23,018	685,311	NA
4	GSD/GSDT	Apr 2009	390,544	19,754	423,857	24,480	638,762	NA
5	GSD/GSDT	May 2009	430,117	23,939	502,974	28,731	683,401	NA
6	GSD/GSDT	Jun 2009	494,719	24,655	535,406	24,585	715,495	NA
7	GSD/GSDT	Jul 2009	512,150	22,817	512,150	22,817	736,600	NA
8	GSD/GSDT	Aug 2009	481,030	20,894	494,629	20,707	725,764	NA
9	GSD/GSDT	Sep 2009	463,689	21,846	491,596	27,702	716,891	NA
10	GSD/GSDT	Oct 2009	467,419	24,651	483,863	26,817	713,944	NA
11	GSD/GSDT	Nov 2009	305,264	16,861	353,536	19,967	649,370	NA
12	GSD/GSDT	Dec 2009	298,198	23,562	354,679	27,807	651,346	NA

13	Annual Peak:	535,406	Annual kWh:	2,608,986,480
14	12 Coincident Peak Average:	406,090	12 CP Load Factor:	0.73
15	90% Confidence Interval:	14,637	Class NCP Load Factor:	0.56
16	Customer Maximum Demand:	736,600	Customer Maximum Demand Load Factor:	0.40

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
__X__Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	LP	Jan 2009	59,229	5,182	85,243	6,606	102,609	NA
2	LP	Feb 2009	59,978	4,702	79,936	5,325	100,533	NA
3	LP	Mar 2009	56,051	4,593	81,112	5,147	99,739	NA
4	LP	Apr 2009	80,833	4,259	86,657	5,432	100,035	NA
5	LP	May 2009	76,161	4,650	91,612	5,562	108,029	NA
6	LP	Jun 2009	87,660	5,131	94,653	5,170	112,012	NA
7	LP	Jul 2009	92,304	4,933	92,304	4,933	113,057	NA
8	LP	Aug 2009	86,942	4,909	89,664	5,374	109,155	NA
9	LP	Sep 2009	87,503	4,530	94,222	5,438	111,298	NA
10	LP	Oct 2009	96,561	5,157	98,045	4,687	112,031	NA
11	LP	Nov 2009	69,234	4,270	76,573	4,694	107,057	NA
12	LP	Dec 2009	50,645	5,132	81,755	5,306	96,865	NA

13	Annual Peak:	98,045	Annual kWh:	545,057,020
14	12 Coincident Peak Average:	75,258	12 CP Load Factor:	0.83
15	90% Confidence Interval:	2,760	Class NCP Load Factor:	0.63
16	Customer Maximum Demand:	113,057	Customer Maximum Demand Load Factor:	0.55

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
__X__Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	LPT	Jan 2009	142,481	3,843	155,085	2,889	170,008	NA
2	LPT	Feb 2009	146,093	2,948	155,397	2,353	168,640	NA
3	LPT	Mar 2009	128,690	2,487	149,321	3,324	172,691	NA
4	LPT	Apr 2009	165,610	2,339	174,587	2,733	178,718	NA
5	LPT	May 2009	152,931	3,119	164,018	3,212	194,071	NA
6	LPT	Jun 2009	190,068	2,258	199,921	2,904	212,701	NA
7	LPT	Jul 2009	197,710	3,045	205,339	2,979	217,370	NA
8	LPT	Aug 2009	201,413	2,387	205,188	1,819	213,566	NA
9	LPT	Sep 2009	190,649	2,393	198,160	2,074	203,953	NA
10	LPT	Oct 2009	199,960	3,893	205,569	4,066	207,915	NA
11	LPT	Nov 2009	154,350	2,950	169,408	3,110	175,254	NA
12	LPT	Dec 2009	121,608	1,833	146,639	3,118	166,195	NA

13	Annual Peak:	205,569	Annual kWh:	1,222,967,267
14	12 Coincident Peak Average:	165,964	12 CP Load Factor:	0.84
15	90% Confidence Interval:	1,577	Class NCP Load Factor:	0.68
16	Customer Maximum Demand:	217,370	Customer Maximum Demand Load Factor:	0.64

Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
____Projected Test Year Ended 12/31/14
____Prior Year Ended 12/31/13
_X_Historical Year Ended 12/31/09
Witness: J. I. Thompson

(1) Line No.	(2) Rate Schedule	(3) Month and Year	(4) Estimated Coincident Peak (kW)	(5) 90% Confidence Interval (kW)	(6) Estimated Noncoincident (Class) Peak (kW)	(7) 90% Confidence Interval (kW)	(8) Estimated Customer Maximum Demand (kW)	(9) 90% Confidence Interval (kW)
1	Major Accounts	Jan 2009	106,915	Actual Value	124,886	Actual Value	193,236	Actual Value
2	Major Accounts	Feb 2009	94,526	Actual Value	146,897	Actual Value	192,155	Actual Value
3	Major Accounts	Mar 2009	83,036	Actual Value	143,841	Actual Value	188,994	Actual Value
4	Major Accounts	Apr 2009	134,564	Actual Value	152,010	Actual Value	191,476	Actual Value
5	Major Accounts	May 2009	91,184	Actual Value	168,675	Actual Value	198,086	Actual Value
6	Major Accounts	Jun 2009	92,068	Actual Value	117,450	Actual Value	171,899	Actual Value
7	Major Accounts	Jul 2009	89,664	Actual Value	121,124	Actual Value	153,000	Actual Value
8	Major Accounts	Aug 2009	93,087	Actual Value	152,098	Actual Value	185,426	Actual Value
9	Major Accounts	Sep 2009	88,227	Actual Value	132,788	Actual Value	166,445	Actual Value
10	Major Accounts	Oct 2009	105,064	Actual Value	169,985	Actual Value	250,407	Actual Value
11	Major Accounts	Nov 2009	152,058	Actual Value	162,056	Actual Value	207,563	Actual Value
12	Major Accounts	Dec 2009	81,915	Actual Value	127,161	Actual Value	175,655	Actual Value

13	Annual Peak:	169,985	Annual kWh:	834,945,562
14	12 Coincident Peak Average:	101,026	12 CP Load Factor:	0.94
15	90% Confidence Interval:	NA	Class NCP Load Factor:	0.56
16	Customer Maximum Demand:	250,407	Customer Maximum Demand Load Factor:	0.38

Supporting Schedules: Recap Schedules:

Schedule E-18 | MONTHLY PEAKS | Page 1 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
___ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
_X_ Historical Years Ended 12/31/09 - 12/31/10
Witness: R. J. Alexander

(1) Line No.	(2) Year	(3) Month	(4) Peak in MW	(5) Day of Week	(6) Day of Month	(7) Hour Ending	(8) Actual (A) or Estimated (E)
1	2009	Jan	2,292	Wednesday	21	700	A
2	2009	Feb	2,320	Thursday	5	700	A
3	2009	Mar	1,930	Tuesday	3	700	A
4	2009	Apr	1,674	Wednesday	29	1700	A
5	2009	May	2,055	Thursday	28	1700	A
6	2009	Jun	2,546	Monday	22	1700	A
7	2009	Jul	2,429	Thursday	2	1400	A
8	2009	Aug	2,317	Monday	10	1600	A
9	2009	Sep	2,180	Friday	25	1600	A
10	2009	Oct	2,202	Wednesday	7	1600	A
11	2009	Nov	1,387	Wednesday	4	1800	A
12	2009	Dec	1,932	Tuesday	29	700	A
13	2010	Jan	2,553	Monday	11	700	A
14	2010	Feb	2,144	Wednesday	17	700	A
15	2010	Mar	1,934	Thursday	4	700	A
16	2010	Apr	1,488	Sunday	25	1700	A
17	2010	May	2,219	Monday	24	1600	A
18	2010	Jun	2,419	Monday	14	1400	A
19	2010	Jul	2,525	Friday	30	1700	A
20	2010	Aug	2,458	Sunday	1	1600	A
21	2010	Sep	2,300	Sunday	12	1700	A
22	2010	Oct	1,881	Wednesday	27	1500	A
23	2010	Nov	1,574	Monday	1	1900	A
24	2010	Dec	2,314	Tuesday	14	700	A

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
___ Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
_X_ Historical Years Ended 12/31/11 - 12/31/12
Witness: R. J. Alexander

(1) Line No.	(2) Year	(3) Month	(4) Peak in MW	(5) Day of Week	(6) Day of Month	(7) Hour Ending	(8) Actual (A) or Estimated (E)
1	2011	Jan	2,495	Thursday	13	700	A
2	2011	Feb	2,107	Friday	11	800	A
3	2011	Mar	1,682	Monday	28	1700	A
4	2011	Apr	1,810	Wednesday	27	1500	A
5	2011	May	2,228	Tuesday	31	1700	A
6	2011	Jun	2,432	Tuesday	14	1700	A
7	2011	Jul	2,382	Sunday	10	1600	A
8	2011	Aug	2,535	Thursday	4	1600	A
9	2011	Sep	2,115	Wednesday	14	1600	A
10	2011	Oct	1,691	Monday	17	1700	A
11	2011	Nov	1,564	Wednesday	30	2000	A
12	2011	Dec	1,771	Thursday	1	700	A
13	2012	Jan	2,139	Wednesday	4	700	A
14	2012	Feb	1,917	Monday	13	800	A
15	2012	Mar	1,579	Wednesday	28	1800	A
16	2012	Apr	1,901	Monday	30	1600	A
17	2012	May	2,253	Tuesday	29	1600	A
18	2012	Jun	2,295	Friday	29	1700	A
19	2012	Jul	2,337	Tuesday	3	1500	A
20	2012	Aug	2,351	Wednesday	1	1700	A
21	2012	Sep	2,186	Monday	3	1700	A
22	2012	Oct	1,852	Saturday	6	1600	A
23	2012	Nov	1,457	Thursday	29	800	A
24	2012	Dec	1,766	Sunday	30	800	A

Schedule E-18 | MONTHLY PEAKS | Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:
_X_ Projected Test Year Ended 12/31/14
_X_ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: R. J. Alexander

(1) Line No.	(2) Year	(3) Month	(4) Peak in MW	(5) Day of Week	(6) Day of Month	(7) Hour Ending	(8) Actual (A) or Estimated (E)
1	2013	Jan	1,739	Friday	4	800	A
2	2013	Feb	1,731	Sunday	17	800	A
3	2013	Mar	1,840	Monday	4	700	A
4	2013	Apr	1,611	Tuesday	16	1700	A
5	2013	May	2,069	Thursday	23	1700	A
6	2013	Jun	2,312	Wednesday	12	1700	A
7	2013	Jul	2,514	Thursday	18	1700	E
8	2013	Aug	2,476	Thursday	15	1700	E
9	2013	Sep	2,325	Thursday	5	1500	E
10	2013	Oct	2,023	Tuesday	22	1600	E
11	2013	Nov	1,751	Wednesday	27	800	E
12	2013	Dec	2,132	Tuesday	17	800	E
13	2014	Jan	2,318	Thursday	2	800	E
14	2014	Feb	2,057	Wednesday	5	800	E
15	2014	Mar	1,742	Friday	14	800	E
16	2014	Apr	1,748	Thursday	24	1700	E
17	2014	May	2,289	Tuesday	27	1600	E
18	2014	Jun	2,417	Tuesday	10	1700	E
19	2014	Jul	2,522	Thursday	17	1700	E
20	2014	Aug	2,481	Thursday	14	1700	E
21	2014	Sep	2,329	Thursday	4	1500	E
22	2014	Oct	2,031	Tuesday	21	1600	E
23	2014	Nov	1,747	Wednesday	26	800	E
24	2014	Dec	2,111	Tuesday	16	800	E

Supporting Schedules: | Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
__ Prior Year Ended 12/31/13
__ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

(1) LINE NO.	(2) COMPONENT	(3) ENERGY LOSSES	(4) DEMAND LOSSES WINTER PEAK	(5) DEMAND LOSSES SUMMER PEAK	(6) DEMAND LOSSES 12 CP AVG
1	TRANSMISSION SYSTEM				
2	LEVEL 2 -- Transmission Lines	1.15980%	1.96886%	2.09633%	1.85823%
3	LEVEL 3 -- Transmission Substations	0.35991%	0.47548%	0.50555%	0.44804%
4	LEVEL 3 -- Directly Assigned Subtransmission	N/A	N/A	N/A	N/A
5	DISTRIBUTION SYSTEM				
6	LEVEL 3 -- Distribution Substations	0.35991%	0.47548%	0.50555%	0.44804%
7	LEVEL 4 -- Distribution Primary Lines	2.72918%	4.13249%	4.40044%	3.88614%
8	(4 KV to 12 KV)				
9	LEVEL 4 -- Distribution Primary Services	2.72918%	4.13249%	4.40044%	3.88614%
10	LEVEL 5 -- Distribution Line Transformers	2.79083%	4.11637%	4.39456%	3.86213%
11	and Secondary Lines & Drops				

12 Methodology and Assumptions Used to Determine Losses:
13 Energy and Demand losses were calculated by applying historical loss factors to the test year budgeted territorial sales.
14 Please refer to MFR E-10 for Gulf Power Company's voltage levels of service and Mr. O'Sheasy's testimony for a
15 description of the percent - loss calculation.

202

Supporting Schedules:

Recap Schedules:

Schedule E-19b | ENERGY LOSSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

(1) LINE NO.	(2) RATE SCHEDULE	(3) VOLTAGE LEVEL	(4) ENERGY AT GENERATION	(5) SALES AT METER	(6) LOSSES & CO. USE - MWH	(7) PERCENT LOSSES	(8) DELIVERED EFFICIENCY	(9) COMPANY USE	(10) SYSTEM LOSSES
1	RATE CLASS RESIDENTIAL	5	5,643,768	5,264,445	379,323	6.721%	0.93279	11,361	367,962
2	RATE CLASS GS	5	312,264	291,278	20,986	6.721%	0.93279	629	20,357
3		4	6	5	1	16.667%	0.83333	0	1
4	RATE CLASS GSD	5	2,914,575	2,718,685	195,890	6.721%	0.93279	5,867	190,023
5		4	14,056	13,477	579	4.119%	0.95881	18	561
6		3	1,549	1,525	24	1.549%	0.98451	1	23
7	RATE CLASS LP/LPT	5	833,254	777,250	56,004	6.721%	0.93279	1,677	54,327
8		4	291,458	279,456	12,002	4.118%	0.95882	369	11,633
9		3	179,644	176,948	2,696	1.501%	0.98499	85	2,611
10	RATE CLASS MAJOR	5	7,906	7,375	531	6.716%	0.93284	16	515
11	ACCOUNTS	4	319,064	305,926	13,138	4.118%	0.95882	403	12,735
12		3	948,063	931,863	14,200	1.501%	0.98499	446	13,754
13		2	235,151	232,455	2,696	1.146%	0.98854	85	2,611
14	RATE CLASS OS	5	164,657	153,590	11,067	6.721%	0.93279	331	10,736
15	TOTAL RETAIL		11,863,415	11,154,278	709,137	5.978%	0.94022	21,268	687,849
16	WHOLESALE	3	356,397	351,048	5,349	1.501%	0.98499	168	5,181
17	TOTAL SYSTEM		12,219,812	11,505,326	714,486	5.847%	0.94153	21,456	693,030

18 Methodology and Assumptions Used to Determine Losses:

19 Energy losses were calculated by applying the system energy loss factors to sales by rate level. See Mr. O'Sheasy's testimony for a description.

Supporting Schedules: | Recap Schedules:

Schedule E-19c | DEMAND LOSSES | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Show maximum demand losses by rate schedule for the test year, and explain the methodology and assumptions used in determining losses.

Type of Data Shown:
X Projected Test Year Ended 12/31/14
___ Prior Year Ended 12/31/13
___ Historical Year Ended 12/31/12
Witness: M. T. O'Sheasy

(1) LINE NO.	(2) RATE SCHEDULE	(3) VOLTAGE LEVEL	(4) 12 MO. AVG. COINC. DEMAND AT GENERATION	(5) 12 MO. AVG. COINC. PEAK AT METER	(6) TOTAL LOSSES & CO. USE - MW	(7) PERCENT LOSSES	(8) COMPANY USE	(9) SYSTEM LOSSES
1	RATE CLASS RESIDENTIAL	5	1,144,164	1,036,422	107,742	9.41666%	2,202	105,540
2	RATE CLASS GS	5	55,757	50,506	5,251	9.41765%	107	5,144
3		4	1	1	0	0.00000%	0	0
4	RATE CLASS GSD	5	447,295	405,175	42,120	9.41660%	861	41,259
5		4	2,147	2,020	127	5.91523%	3	124
6		3	1,586	1,550	36	2.26986%	1	35
7	RATE CLASS LP/LPT	5	121,957	110,471	11,486	9.41607%	235	11,251
8		4	43,411	40,842	2,569	5.91785%	54	2,515
9		3	26,552	25,951	601	2.26348%	13	588
10	RATE CLASS MAJOR	5	1,245	1,128	117	9.39759%	2	115
11	ACCOUNTS	4	47,220	44,425	2,795	5.91910%	59	2,736
12		3	149,725	146,337	3,388	2.26282%	74	3,314
13		2	35,413	34,767	646	1.82419%	14	632
14	RATE CLASS OS	5	8,774	7,948	826	9.41418%	17	809
15	TOTAL RETAIL		2,085,247	1,907,543	177,704	8.52196%	3,642	174,062
16	WHOLESALE	3	64,086	62,636	1,450	2.26258%	32	1,418
17	TOTAL SYSTEM		2,149,333	1,970,179	179,154	8.33533%	3,674	175,480

Supporting Schedules:

Recap Schedules: