



Robert L. McGee, Jr.
Regulatory & Pricing Manager

One Energy Place
Pensacola, FL 32520-0780
850 444 6530 tel
850 444 6026 fax
rlmcgee@southernco.com

REDACTED

January 26, 2017

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

RE: Docket No. 160186-EI

Dear Ms. Stauffer:

Enclosed is Gulf Power Company's Request for Confidential Classification pertaining to the Commission Staff's audit of Gulf Power Company's request for an increase in rates in the above-referenced docket (ACN16-295-1-1). Also enclosed is a copy of Gulf Power's Request for Confidential Classification and Exhibit "A" which is a justification for confidential treatment of the Confidential Information in Microsoft Word format. A copy of the confidential documents are provided in the enclosed envelope labeled "Confidential".

Sincerely,

Robert L. McGee, Jr.
Regulatory and Pricing Manager

md

Enclosure

cc: Beggs & Lane
Jeffrey A. Stone, Esq.
Gunster Law Firm
Charles A. Guyton, Esq.
Richard A. Melson, Esq.

COM _____
AFD _____
APA Redacted & ICD
ECO _____
ENG _____
GCL _____
IDM _____
TEL _____
CLK _____

RECEIVED-FPSC
2017 JAN 27 AM 10:32
COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for increase in rates
by Gulf Power Company

Docket No.: 160186-EI
Date: January 27, 2017

**GULF POWER COMPANY'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION
AND MOTION FOR TEMPORARY PROTECTIVE ORDER**

Gulf Power Company ("Gulf Power" or "the Company"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code, hereby requests confidential classification of certain documents and information produced in connection with Commission Staff's audit of Gulf Power's request for an increase in rates in the above-referenced matter (ACN 16-295-1-1). ("Staff's Audit"). Confidential information submitted in response to Staff's Audit has been segregated and placed within the accompanying envelope bearing the label "CONFIDENTIAL" ("Confidential Information"). The contents of this envelope should be treated as confidential in their entirety.

Description of the Document(s)

The Confidential Information is contained within multiple pages of Commission Staff's audit workpapers¹. The Confidential Information is identified with specificity on Exhibit "A" to this Request. In support of this request, the Company states:

1. Subsection 366.093(1), Florida Statutes, provides that any records "found by the Commission to be propriety confidential business information shall be kept confidential and shall be exempt from s. 119.07(1), Florida Statutes [requiring disclosure under the Public Records Act]." Proprietary confidential business information includes, but is not limited to

¹ The confidential materials addressed in this request are included in Volume Two of Commission Staff's audit working papers. Volume Two contains a total of 81 pages. Gulf has determined that 11 of these 81 pages contain confidential information. These 11 pages are identified in Exhibit "A" of this request. Any pages not identified on Exhibit "A" are not considered confidential by the Company.

“[i]nformation concerning . . . contractual data, the disclosure of which would impair the efforts of the public utility or its affiliates to contract for goods or services on favorable terms.”

Subsection 366.093(3)(d), Florida Statutes. Proprietary confidential business information also includes “[i]nformation relating to competitive interests, the disclosure of which would impair the competitive business of the provider of the information.” Section 366.093(3)(e), Florida Statutes. The Confidential Information that is the subject of this request and motion falls within the statutory categories and, thus, constitutes propriety confidential business information entitled to protection under Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

2. Attached hereto as Exhibit "A" is a justification for confidential treatment of the Confidential Information.

3. Attached hereto as Exhibit "B" is a public version of the Document(s) with the Confidential Information redacted, unless previously filed as indicated.

4. The Confidential Information is intended to be and is treated by Gulf Power as private and, to this attorney’s knowledge, has not been publicly disclosed.

5. For the same reasons set forth herein in support of its request for confidential classification, Gulf Power also moves the Commission for entry of a temporary protective order pursuant to Rule 25-22.006(6)(c), Florida Administrative Code, protecting the Confidential Information from public disclosure.

Requested Duration of Confidential Classification

6. Gulf Power requests that the Confidential Information be treated by the Commission as confidential proprietary business information for at least the 18 month period prescribed in Rule 25-22.006(9)(a), Florida Administrative Code. If, and to the extent that the

Company is in need of confidential classification of the Confidential Information beyond the 18 month period set forth in the Commission rule, the justification and grounds for such extended confidential treatment are set forth in Exhibit "C" to this request and motion.

WHEREFORE, Gulf Power Company respectfully requests that the Confidential Information that is the subject of this request and motion be accorded confidential classification for the reasons set forth herein and for a minimum period of 18 months, subject to any request for a longer period of confidential classification as may be set forth in Exhibit "C" to this request and motion. The company further moves for the entry of a temporary protective order pursuant to Rule 25-22.006(6)(c), Florida Administrative Code, protecting the Confidential Information from public disclosure.

DATED this 26th day of January, 2017.

Respectfully submitted,



JEFFREY A. STONE

jas@beggslane.com

Florida Bar No. 325953

RUSSELL A. BADDERS

rab@beggslane.com

Florida Bar No. 007455

STEVEN R. GRIFFIN

srg@beggslane.com

Florida Bar No. 0627569

Beggs & Lane

P. O. Box 12950

Pensacola, FL 32591

(850) 432-2451

Attorneys for Gulf Power Company

EXHIBIT "A"

**JUSTIFICATION FOR CONFIDENTIAL TREATMENT OF
PORTIONS OF COMMISSION STAFF'S AUDIT WORKPAPERS**

<u>File Name/Page Nos.</u>	<u>Detailed Description</u>	<u>Rationale</u>
Pages 65-5 through 65-5.1, Pages 65-9.1 through 65-9.2, Page 65-9.14, Pages 65-12.1 through 65-12.2 and Page 65-15	Confidential in its Entirety	(1)
Pages 10-39.2 through 10-39.4	Confidential in its Entirety	(2)

-
- (1) The Confidential Information reflects capacity revenues received by Gulf under unit power sales agreements between Gulf Power and various counterparties. This information is regarded by both Gulf and the counterparties as confidential. Disclosure of this information could enable third parties to back calculate contractual pricing terms which are specific to the individual contracts and are not publicly known. Disclosure of this information would negatively impact Gulf Power's ability to negotiate payment terms favorable to its customers in future power purchase agreements. In addition, potential counterparties may refuse to enter into contracts with Gulf, or may charge higher prices, if such pricing information was publicly disclosed. This information is entitled to confidential classification pursuant to section 366.093(3)(d)-(e), Florida Statutes.
- (2) The Confidential Information consists of Gulf Power's internal Management Procedure addressing Accounting for Additions and Retirements of Property. The document is considered proprietary by Gulf Power and has been carefully developed and revised over time based on Gulf's own expertise, resources and experience. Public disclosure of this information would provide other market participants with access to Gulf's work product enabling them to optimize their own systems and procedures at Gulf's expense. This information is entitled to confidential classification pursuant to section 366.093(3)(e). The Commission has previously recognized that Gulf's internal policies and procedures are entitled to confidential classification for the reasons stated. *See e.g.*, Order No. PSC-06-0427-CFO-EI, Order No. PSC-08-0048-CFO-EI and Order No. PSC-12-0035-CFO-EI.

PUBLIC VERSION(S) OF THE DOCUMENT(S)

Attached hereto (unless previously filed as may be noted below) are two public versions of the Document(s) with the Confidential Information redacted.

Public Version(s) of the Document(s) attached X

Public Version(s) of the Document(s) previously filed on _____

12/10
DB

[REDACTED]	Number	[REDACTED]
	Original Issue Date	Revision Date
	Page	[REDACTED]

[REDACTED]

CONFIDENTIAL

[REDACTED]

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
DN: 160186-El; ACN 16-295-17; 39
Description: MP 10 - DR Response # 1

[REDACTED]



12/16/18

[Redacted]	Number	[Redacted]	Revision Date	[Redacted]
[Redacted]	Original Issue Date	[Redacted]		
[Redacted]	Page	[Redacted]		

[Redacted]

[Redacted]

CONFIDENTIAL

[Redacted]

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-EI; ACN 16-295-L-1;
Description: WP 10 - DR Response #39

10-39.3

GP [Redacted]

OTRCF

12/16
DB

[REDACTED]	Number [REDACTED]	
	Original Issue Date [REDACTED]	Revision Date [REDACTED]
	Page [REDACTED]	

[REDACTED]

[REDACTED]

CONFIDENTIAL

[REDACTED]

[REDACTED]

Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-El; ACN 16-295-1-1;
Description: WP 10 - DR Response #39

Vice President and Chief Financial Officer

(DRC)

HY UPS NOI - 1
11/16
AR

UPS NOI Adjustments
Gulf Power
Historical Year Ended 2015

Revenues	(1)	(2)	(1) + (2) = (3)	(4)	(3) + (4)
	UPS Capacity & CIL Revenues	UPS VOM & Sched. Rev.	UPS Capacity, CIL & VOM Revenues	UPS Timber Revenues	Total UPS Revenues (excl. Fuel)
January '15			4,562	-	4,562
February '15			4,616	-	4,616
March '15			4,383	1	4,385
April '15			4,495	2	4,496
May '15			6,110	17	6,127
June '15			4,798	1	4,799
July '15			4,767	5	4,772
August '15			4,767	2	4,769
September '15			4,734	2	4,736
October '15			4,635	-	4,635
November			4,594	-	4,594
December '15			6,342	-	6,342

12MTD
58,803 T C-1 HY 40 31 T C-1 HY 40 58,834 T C-1 HY 40

O&M	(1)	(2)	(1) + (2) = (3)	(4)	(5)	(3) + (4) + (5)
	UPS Production O&M (net of Fuel)	UPS VOM	Total UPS Production O&M	UPS Transm. O&M	UPS A&G	Total UPS O&M
January '15	320	(57)	262	1	251	514
February '15	558	311	869	1	258	1,127
March '15	601	1,445	2,047	2	300	2,350
April '15	469	1,107	1,576	1	254	1,831
May '15	481	893	1,374	1	284	1,660
June '15	275	265	540	3	263	807
July '15	373	19	392	3	274	668
August '15	348	(144)	204	1	270	475
September '15	336	205	541	2	315	858
October '15	361	293	654	4	257	916
November	307	97	404	1	248	653
December '15	513	308	821	1	366	1,188

12MTD 4,943 T 4,743 T 9,685 T 22 T 3,341 T 13,049 T
C-1 HY 40

Depreciation, Amortization & Taxes

	UPS Depreciation	UPS Amortization	UPS Other Taxes
January '15	668	(21)	89
February '15	669	(21)	88
March '15	680	(21)	98
April '15	669	(21)	97
May '15	669	(21)	94
June '15	678	(21)	89
July '15	668	(21)	94
August '15	677	(21)	91
September '15	677	(21)	88
October '15	677	(21)	129
November	741	(21)	128
December '15	677	(21)	100

12MTD 8,150 T C-1 HY 40 (253) T C-1 HY 40 1,183 T C-1 HY 40

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160986-EI : ACN 16-295-1-1;
Description: MP 05 - UPS Adj.

CONFIDENTIAL



Hy UPS NOI-2

11/10 DB

UPS Income Taxes

FM GULF - 2015.12 - 2016 Rate Case - HY

Dec 2015

JA:[UPS Capacity Revenues - 12MTD]	
JB:[UPS IIC Revenues - 12MTD]	
JC:[UPS VOM Revenues - 12MTD]	
JD:[UPS Timber Revenues - 12MTD]	31
JE:[UPS Production O&M Net of Fuel - 12MTD]	4,943
JF:[UPS VOM Expense - 12MTD]	4,908
JG:[UPS Fuel Imbalance - 12MTD]	
JH:[UPS Transmission O&M - 12MTD]	22
JI:[UPS A&G - 12MTD]	3,341
JJ:[UPS Depreciation - 12MTD]	8,150
JK:[UPS Amortization of ITC - 12MTD]	(253)
JL:[UPS Other Taxes - 12MTD]	1,184
JM:[UPS Interest Expense - 13MA]	4,726
JN:[UPS Expenses]	<u>26,856</u> T
Net Revenues & Expenses	31,978
Tax Rate	<u>38.575%</u>
	12,335 A

JO:[UPS Tax Credit - 12MTD]	Less: <u>43</u>	
JP:[]		
JQ:[UPS Income Taxes - 12MTD]	12,292	Note A
	<u>(1)</u>	Rounding
	<u>12,291</u> T	
	C-1 HY	
	40	

Note A: Allocated the above amount among current and deferred Federal & State in the same proportion that the total system taxes were broken out on SDR Sch. 4, 1 of 3

CONFIDENTIAL

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-E1; ACN 16-295-1-1;
Description: WP 165 - UPS Adj.



PY UPS NOI - 2
11/16
DE

Energy Revenue Calculation from Fuel Module

FM GULF - 2015.12 - 2016 Rate Case - PY

Year 2016

AO:[Unit Power Sales (UPS)]	
AP:[Capacity Charges]	██████████ (A)
AQ:[Transmission Facilities Charges]	
AR:[Reactive Charges]	
AS:[Interface Charge]	
AT:[Base Generation-VOM]	1,381 (B)
AU:[Base Generation-Fuel]	9,766
AV:[Base Generation-Emissions]	
AW:[Total UPS Capacity & Transmission]	██████████
AX:[Total Reactive & Interface Charges]	
AY:[Total Base Generation]	11,221
AZ:[Total Unit Power Sales]	██████████
BA:[Total Unit Power Sales - VOM]	12,245
BB:[Total Unit Power Sales - Fuel]	9,766
BC:[Total Unit Power Sales - Emissions]	██████████
BD:[Total Unit Power Sales]	

BE:[Schedule R]
BH:[Transfers To Pool - VOM] (4) (B)

UPS Capacity	██████████ (A)	
UPS Change in Law	65-9	PY UPS NOI - 3
Total UPS Capacity Revs	██████████	
UPS VOM Revenues	1,377	(B)
Total	18,651	PY UPS NOI - 1
	65-9	

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-E1; ACN 16-295-1-1;
Description: WP 65-UPS Adj.

CONFIDENTIAL

PY UPS NOI-3

11/16 DB

Change in Law Capacity Revenue
Gulf Budget File
Summary

	2016	2017
Duke Revenue Requirement on Capital		
Progress O&M (FOM) - CEMS		
Duke O&M (FOM) - Baghouse		
Duke O&M (FOM) - SCR		
Duke O&M (FOM) - Scrubber		
Duke Total		
Flint Revenue Requirement (Capital & Exps) CEMS		
Flint Revenue Requirement (Capital & Exps) Baghouse		
Flint Revenue Requirement (Capital & Exps) - SCR		
Flint Revenue Requirement (Capital & Exps) Scrubber		
Flint Total		
Total		

PN
NOI-2

CONFIDENTIAL

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-EJ; ACN 16-295-1-1;
Description: WP 05 - UPS Adj.



PY UPS NOI - 15

11/16
DB

UPS Income Taxes

FM GULF - 2015.12 - 2016 Rate Case - PY	Dec 2016	
JA:[UPS Capacity Revenues - 12MTD]		████████
JB:[UPS IIC Revenues - 12MTD]		████████
JC:[UPS VOM Revenues - 12MTD]		████████
JD:[UPS Timber Revenues - 12MTD]		
JE:[UPS Production O&M Net of Fuel - 12MTD]	1,302	
JF:[UPS VOM Expense - 12MTD]	1,091	
JG:[UPS Fuel Imbalance - 12MTD]		
JH:[UPS Transmission O&M - 12MTD]		
JI:[UPS A&G - 12MTD]	887	
JJ:[UPS Depreciation - 12MTD]	2,769	
JK:[UPS Amortization of ITC - 12MTD]	(86)	
JL:[UPS Other Taxes - 12MTD]	339	
JM:[UPS Interest Expense - 13MA]	1,740	
JN:[UPS Expenses]	<u>8,043</u>	
Net Revenues & Expenses	10,608	
Tax Rate	<u>38.575%</u>	
	4,092	
	T	
JO:[UPS Tax Credit - 12MTD]	Less: <u>20</u>	
JP:[]		
JQ:[UPS Income Taxes - 12MTD]	4,072	Note A
	<u>1</u>	Rounding
	<u>4,073</u>	65-9

PY UPS NOI - 1

Note A: Allocated the above amount among current and deferred Federal & State in the same proportion that the total system taxes were broken out on SDR Sch. 4, 1 of 3

CONFIDENTIAL

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-EI; ACN 16-295-1-1;
Description: WPP 65 - UPS Adj.



SOURCE

Ty UPS NOI - 2

11/16 DB

Energy Revenue Calculation from Fuel Module

FM GULF - 2015.12 - 2016 Rate Case - TY

Year 2017

AO:[Unit Power Sales (UPS)]	
AP:[Capacity Charges]	██████████ (A)
AQ:[Transmission Facilities Charges]	
AR:[Reactive Charges]	
AS:[Interface Charge]	
AT:[Base Generation-VOM]	945 (B)
AU:[Base Generation-Fuel]	6,675
AV:[Base Generation-Emissions]	██████████
AW:[Total UPS Capacity & Transmission]	██████████
AX:[Total Reactive & Interface Charges]	██████████
AY:[Total Base Generation]	7,679
AZ:[Total Unit Power Sales]	██████████
BA:[Total Unit Power Sales - VOM]	8,631
BB:[Total Unit Power Sales - Fuel]	6,675
BC:[Total Unit Power Sales - Emissions]	██████████
BD:[Total Unit Power Sales]	██████████

BE:[Schedule R]

BH:[Transfers To Pool - VOM]

-(B)

UPS Capacity	██████████ (A)	
UPS Change in Law 65-12	██████████	Ty UPS NOI-3
Total UPS Capacity Revs	██████████	
UPS VOM Revenues	945	Σ (B)
Total	12,919	Ty UPS NOI-1
		65-12

Gulf Power Company
 Rate Case Audit
 Historical Test Year Ended December 31, 2015
 Dkt. 160186-E1; ACN 16-295-1-1;
 Description: WP 65-12 - UPS Adj.

CONFIDENTIAL



SOURCE

Ty UPS NOI - 3
11/16 DB

Change in Law Capacity Revenue
Gulf Budget File
Summary

	2016	2017
Duke Revenue Requirement on Capital		
Progress O&M (FOM) - CEMS		
Duke O&M (FOM) - Baghouse		
Duke O&M (FOM) - SCR		
Duke O&M (FOM) - Scrubber		
Duke Total		
Flint Revenue Requirement (Capital & Expns) CEMS		
Flint Revenue Requirement (Capital & Expns) Baghouse		
Flint Revenue Requirement (Capital & Expns) - SCR		
Flint Revenue Requirement (Capital & Expns) Scrubber		
Flint Total		
Total		65-12.1 Ty UPS NOI - 2

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-E1; ACN 16-295-1-1;
Description: WP 05-UPS Adj.

CONFIDENTIAL



SOURCE

TY OPS NOI - 15
11/16 AB

UPS Income Taxes

FM GULF - 2015.12 - 2016 Rate Case - TY

Dec 2017

JA:[UPS Capacity Revenues - 12MTD]
JB:[UPS IIC Revenues - 12MTD]
JC:[UPS VOM Revenues - 12MTD]
JD:[UPS Timber Revenues - 12MTD]

██████████
██████████

JE:[UPS Production O&M Net of Fuel - 12MTD]
JF:[UPS VOM Expense - 12MTD]
JG:[UPS Fuel Imbalance - 12MTD]
JH:[UPS Transmission O&M - 12MTD]
JI:[UPS A&G - 12MTD]
JJ:[UPS Depreciation - 12MTD]
JK:[UPS Amortization of ITC - 12MTD]
JL:[UPS Other Taxes - 12MTD]
JM:[UPS Interest Expense - 13MA]
JN:[UPS Expenses]

1,197
1,479

608
2,002
(61)
185
924
6,333
T

Net Revenues & Expenses
Tax Rate

6,585
38.575%
2,540 *vt*

JO:[UPS Tax Credit - 12MTD]
JP:[]
JQ:[UPS Income Taxes - 12MTD]

Less: _____ -

2,540
(1)
2,539
T

Note A
Rounding

TY OPS NOI - 1
65-12

Note A: Allocated the above amount among current and deferred Federal & State
in the same proportion that the total system taxes were broken out on SDR Sch. 4,
1 of 3

CONFIDENTIAL

Gulf Power Company
Rate Case Audit
Historical Test Year Ended December 31, 2015
Dkt. 160186-E1; ACN 16-295-1-1;
Description: WP 65 - UPS Adj.



EXHIBIT "C"

REQUESTED DURATION OF CONFIDENTIAL CLASSIFICATION

Gulf Power requests that the Confidential Information that is the subject of this request be treated as proprietary confidential business information exempt from the Public Records Law for a minimum of 18 months from the date of the order granting such classification. To the extent the company needs confidential protection of the Confidential Information for a period longer than 18 months, the company's justification therefor is set forth below:

n/a

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No.: 160186-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing has been furnished by overnight mail this 26th day of January, 2017 to the following:

Office of Public Counsel
J. R. Kelly/Stephanie A. Morse
Public Counsel
c/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
kelly_jr@leg.state.fl.us
morse.stephanie@leg.state.fl.us

Office of the General Counsel
Theresa Tan
Kelley Corbari
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850
ltan@psc.state.fl.us
kcorbari@psc.state.fl.us
blheriss@psc.state.fl.us
scuello@psc.state.fl.us
kyoung@psc.state.fl.us

Federal Executive Agencies
c/o Thomas A. Jernigan
AFCEC/JA-ULFSC
139 Barnes Drive, Suite 1
Tyndall Air Force Base, FL 32403
Thomas.Jernigan.3@us.af.mil
Andrew.Unsicker@us.af.mil
Lanny.Zieman.1@us.af.mil
Natalie.Cepak.2@us.af.mil
Ebony.Payton.ctr@us.af.mil

Southern Alliance for Clean Energy
Bradley Marshall, Esq.
Alisa Coe, Esq.
Earthjustice
111 S. Martin Luther King Jr. Blvd.
Tallahassee, FL 32301
bmarshall@earthjustice.org
acoe@earthjustice.org

Florida Industrial Power Users Group
Jon C. Moyle, Jr.
Karen Putnal
c/o Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, FL 32301
jmoyle@moylslaw.com
kputnal@moylslaw.com

Bradley Marshall, Esq.
Alisa Coe, Esq.
c/o The League of Women Voters
of Florida, Inc.
Earthjustice
111 S. Martin Luther King Jr. Blvd
Tallahassee, FL 32301
bmarshall@earthjustice.org
acoe@earthjustice.org

Robert Scheffel Wright
John T. LaVia, III
c/o Gardner, Bist, Bowden, Bush, Dee,
LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, FL 32308
schef@gbwlegal.com
jlavia@gbwlegal.com



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