



Gulf Power®

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FPSC - COMMISSION CLERK

August 30, 2019

Mr. Adam Teitzman, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Docket No. 20190007-EI

Dear Mr. Teitzman:

Attached for official filing in the above-referenced docket are the following:

1. The Petition of Gulf Power Company.
2. Prepared direct testimony and exhibit of Richard M. Markey.
3. Prepared direct testimony and exhibits of C. Shane Boyett.

Pursuant to the Order Establishing Procedure in this docket, electronic copies of exhibits CSB-3, CSB-4 and RMM-1 will be provided to the parties under separate cover.

Sincerely,

C. Shane Boyett
Regulatory, Forecasting and Pricing Manager

md

Attachments

cc w/att.: Florida Public Service Commission
Charles Murphy, Sr. Attorney, Ofc of the General Counsel (5 copies)
Gulf Power Company
Russell Badders, Esq., VP & Associate General Counsel
Beggs & Lane

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Environmental Cost Recovery Clause)
)
) Docket No.: 20190007-EI
) Filed: August 30, 2019
)
_____)

**PETITION OF GULF POWER COMPANY FOR APPROVAL OF
FINAL ENVIRONMENTAL COST RECOVERY TRUE-UP AMOUNT FOR
JANUARY 2018 THROUGH DECEMBER 2018; ESTIMATED ENVIRONMENTAL
COST RECOVERY TRUE-UP AMOUNT FOR JANUARY 2019 THROUGH
DECEMBER 2019; PROJECTED ENVIRONMENTAL COST RECOVERY AMOUNTS
FOR JANUARY 2020 THROUGH DECEMBER 2020; NEW ENVIRONMENTAL
ACTIVITIES/PROJECTS; AND ENVIRONMENTAL COST RECOVERY FACTORS
TO BE APPLIED BEGINNING WITH THE PERIOD
JANUARY 2020 THROUGH DECEMBER 2020**

Notices and communications with respect to this petition and docket should be addressed to:

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GULF POWER COMPANY (“Gulf Power”, “Gulf”, or “the Company”), by and through its undersigned counsel, and pursuant to section 366.8255, Florida Statutes and various orders of the Florida Public Service Commission (“Commission”) implementing and defining the Environmental Cost Recovery Clause (“ECRC”), hereby petitions the Commission for approval of the Company's final environmental cost recovery true-up amount for the period January 2018 through December 2018; for approval of the Company’s estimated environmental cost recovery true-up amount for the period January 2019 through December 2019; for approval of the

Company's projected environmental cost recovery amounts for the period January 2020 through December 2020; for approval of new and/or expansions of other environmental projects consistent with this petition; and for approval of environmental cost recovery factors to be applied in customer billings beginning with the period January 2020 through December 2020. As grounds for the relief requested by this petition, the Company would respectfully show:

BACKGROUND

(1) Section 366.8255, Florida Statutes, (the "Statute") authorizes the Commission to review and decide whether Gulf's environmental compliance costs are recoverable through an environmental cost recovery factor. Pursuant to the Statute, environmental compliance costs include "[a]ll costs or expenses incurred by an electric utility in complying with environmental laws or regulations. . . ." The term "environmental laws or regulations" is defined in the Statute to include "all federal, state, or local statutes, administrative regulations, orders, ordinances, resolutions, or other requirements that apply to electric utilities and are designed to protect the environment." Pursuant to the Statute, the Commission shall allow a utility to recover its prudently incurred environmental compliance costs through the ECRC, which is separate and apart from the utility's base rates. Only prudently incurred environmental compliance costs may be recovered through the ECRC. In Order No. PSC-94-0044-FOF-EI, issued January 12, 1994, the Commission identified three criteria for eligibility for cost recovery through the ECRC: 1) the costs must have been incurred after April 13, 1993; 2) the activity is legally required to comply with a governmentally imposed environmental regulation which was enacted, or became effective, or whose effect was triggered after the company's last test year upon which rates are based; and, 3) the costs are not recovered through some other cost recovery mechanism or through base rates.

(2) Gulf Power initially petitioned the Commission to establish the ECRC in Docket No. 930613-EI. The Commission considered Gulf's petition at hearings held in December 1993 and ultimately issued Order No. PSC-94-0044-FOF-EI, which established the ECRC for Gulf Power and approved the commencement of recovery through initial factors effective with the first billing cycle for February 1994. Since that initial order, Gulf has periodically petitioned and received Commission approval for recovery of the Company's revenue requirements associated with new environmental compliance activities consistent with the ECRC statutes and Commission precedent. Also since that initial order and subsequent orders of the Commission approving the Company's environmental compliance activities for recovery through the ECRC, Gulf has periodically submitted true-up and projection filings to the Commission with updated actual and projected costs for the various environmental compliance activities recovered through the ECRC pursuant to Commission authorization.

(3) Consistent with the foregoing, Gulf submits its petition, supporting schedules, testimony and exhibits as the Company's request herein for approval of ECRC factors to be effective in calendar year 2020. As detailed in the following paragraphs and accompanying supporting schedules, testimony and exhibits, Gulf's environmental compliance activities are consistent with the ECRC statutes and Commission precedent for recovery of eligible activities through the ECRC subject to the ongoing audit, review and true-up processes established by the Commission.

FINAL ENVIRONMENTAL COST RECOVERY TRUE-UP AMOUNTS

(4) By vote of the Commission following hearings in October 2018, estimated true-up environmental cost recovery amounts were approved by the Commission for the period January 2018 through December 2018, subject to establishing the final environmental cost recovery

true-up amounts. Gulf has calculated its final environmental cost recovery true-up amounts for the period January 2018 through December 2018 in accordance with the principles and policies for environmental cost recovery established by the Commission. According to the data filed by Gulf for the period ending December 31, 2018, the final environmental cost recovery true-up amount for the period ending December 31, 2018, is an actual over-recovery of \$1,896,136. This amount is submitted for approval by the Commission to be applied in the next period. The supporting data has been prepared in accordance with the uniform system of accounts as applicable to the Company's environmental cost recovery and fairly presents the Company's environmental costs to be considered for recovery through the ECRC for the period. The environmental activities and related expenditures reflected in the true-up amounts shown for the period ending December 31, 2018, are reasonable and necessary to achieve or maintain compliance with environmental requirements applicable to Gulf Power Company and, therefore, the amounts identified are prudent expenditures which have been incurred for utility purposes.

ESTIMATED ENVIRONMENTAL COST RECOVERY TRUE-UP AMOUNTS

(5) Gulf has calculated its estimated environmental cost recovery true-up amounts for the period January 2019 through December 2019 in accordance with the principles and policies for environmental cost recovery established by the Commission. Based on five months actual and seven months projected data, the Company's estimated environmental cost recovery true-up amount for the period January 2019 through December 2019 is an over-recovery of \$4,609,567. The estimated environmental cost recovery true-up is combined with the final environmental cost recovery true-up for the period ending December 31, 2019, to reach the total environmental cost recovery true-up that is to be addressed in the next cost recovery period (January 2020 through

December 2020). Gulf is requesting that the Commission approve this total environmental cost recovery true-up amount excluding revenue taxes, of \$6,505,703 to be applied during the January 2020 through December 2020 recovery period.

PROJECTED ENVIRONMENTAL COST RECOVERY AMOUNTS

(6) Gulf has calculated its projected environmental cost recovery amounts for the months January 2020 through December 2020 in accordance with the principles and policies for environmental cost recovery found in section 366.8255 of the Florida Statutes and Commission Order No. PSC-94-0044-FOF-EI. The calculated factors reflect the recovery of the projected environmental cost recovery amount of \$183,348,811 for the period January 2020 through December 2020, less the net true-up amount adjusted for revenue taxes.

The computations and supporting data for the Company's environmental cost recovery factors are set forth on true-up and projection schedules that are attached as part of the exhibits to the final true-up testimony and estimated/actual true-up testimony of C.S. Boyett filed previously in this docket (*See* DN 03444-2019 and DN 06030-2019) and the projection testimony of Mr. Boyett filed herewith. Additional supporting data for the environmental cost recovery factors is provided in the final true-up testimony of R. M. Markey (*See* DN 03444-2019), the estimated/actual true-up testimony of Mr. Markey (*See* DN 06030-2018) and the projection testimony of Mr. Markey filed herewith. The methodology used by Gulf in determining the amounts to include in these factors and the allocation to rate classes is in accordance with the requirements of the Commission as set forth in Order Nos. PSC-94-0044-FOF-EI and PSC-13-0606-FOF-EI. The amounts included in the calculated factors for the projection period are based on reasonable projections of the costs for environmental compliance activities that are expected

to be incurred during the period January 2020 through December 2020. The calculated factors and supporting data have been prepared in accordance with the uniform system of accounts and fairly present the Company's best estimate of environmental compliance costs for the projected period. The activities described in the testimony of Mr. Markey are reasonable and necessary to achieve or maintain compliance with environmental requirements applicable to Gulf Power Company and the actual or projected costs resulting from the described compliance activities are also reasonable and necessary. Therefore, the costs identified are prudent expenditures that have been or will be incurred for utility purposes and for which the Company should be allowed to recover the associated revenue requirements.

NEW ENVIRONMENTAL ACTIVITIES/PROJECTS

(7) Gulf seeks approval of the Crist Closed Ash Landfill (CAL) Project for cost recovery through the Environmental Cost Recovery Clause. During the Plant Crist industrial wastewater permit renewal process, Florida Department of Environmental Protection (FDEP) inquired about the status of the Crist closed ash landfill and potential impacts to adjacent waters. In the fall of 2017, FDEP permitting staff conducted a site visit at the closed ash landfill and requested Gulf collect water quality samples in the surface waters adjacent to the Plant Crist closed ash landfill located between Governor's Bayou and the Escambia River. FDEP is the permitting agency that issues Gulf its wastewater facility discharge permit under FDEP's EPA approved Clean Water Act National Pollutant Discharge Elimination System (NPDES) permitting program. FDEP implements the permitting program as authorized by Florida Statutes Section 403.0885 and rules promulgated by the Department in Chapters 62-4 and 62-620 of the Florida Administrative Code (F.A.C.).

After reviewing the resulting data, FDEP directed Gulf to submit a plan of study (Order 17 1224) identifying potential geological and engineering assessment methods that would allow Gulf to evaluate the integrity of the landfill and to identify “any seeps and discharges as well as the quantity and quality of those discharges to waters of the state” from the CAL. The plan of study was approved by FDEP on April 25, 2018.

Gulf began implementing field work portions of the plan of study in June 2018 and completed work in the April 2019 timeframe. An engineering report summarizing findings from the study and rehabilitation options evaluated for the closed landfill was submitted to FDEP on July 23, 2019. The report recommends regrading the surface of the CAL and then capping the CAL with a low permeability, synthetic material. These actions are needed to reduce infiltration, provide separation of ash and storm water, and to provide stability improvements. On August 28, 2019 FDEP approved the proposed action plan and implementation schedule. The Plant Crist industrial wastewater permit (FL0002275) and FDEP Order 17-1224 require Gulf to complete FDEP approved rehabilitation actions by July 23, 2023.

The Crist CAL project meets the criteria for cost recovery established by the Commission in Order No. PSC-94-0044-FOF-EI in that the costs associated with it are not recovered through any other cost recovery mechanism or through base rates and will be incurred after April 13, 1993. In addition, discharges from the coal ash landfill to waters of the State are covered in Plant Crist industrial wastewater permit that was issued on March 29, 2019 and rehabilitation actions are required by FDEP Order 17-1224. The capital expenditures associated with this project are projected to be \$10.1 million in 2020. Gulf has not projected O&M costs associated with the project in 2020; however, future O&M costs are expected after the project is completed in the 2021-2022 timeframe. Capital costs for the Crist CAL project should be allocated to the

rate classes on an average 12-MCP demand and 1/13th energy basis. O&M cost for the program should be allocated to the rate classes on a demand basis.

ENVIRONMENTAL COST RECOVERY FACTORS

(8) The calculated environmental cost recovery factors by rate class, including true-up, are:

RATE CLASS	ENVIRONMENTAL COST RECOVERY FACTORS ¢/kWh
RS, RSVP, RSTOU	1.897
GS	1.927
GSD, GSDT, GSTOU	1.552
LP, LPT	1.364
PX, PXT, RTP, SBS	1.341
OS-I/II	0.405
OS-III	1.236

WHEREFORE, Gulf Power Company respectfully requests the Commission to approve the final environmental cost recovery true-up amounts for the period January 2018 through December 2018; estimated environmental cost recovery true-up amounts for the period January 2019 through December 2019; the projected environmental cost recovery amounts for the period January 2020 through December 2020; the reasonableness and prudence of new and/or expansions of other environmental projects consistent with this petition; and the environmental cost recovery factors to be applied in customer billings beginning with the period January 2020 through December 2020.

Dated the 30th day of August 2019.



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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ENVIRONMENTAL COST RECOVERY CLAUSE

DOCKET NO. 20190007-EI

**PREPARED DIRECT TESTIMONY
AND EXHIBIT OF
RICHARD M. MARKEY**

**PROJECTION FILING
FOR THE PERIOD**

JANUARY 2020- DECEMBER 2020

August 30, 2019



Gulf Power®

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Prepared Direct Testimony of
4 Richard M. Markey
Docket No. 20190007-EI
Date of Filing: August 30, 2019

5 Q. Please state your name, business address, and occupation.

6 A. My name is Richard M. Markey. My business address is One Energy Place,
7 Pensacola, Florida, 32520. I am employed by Gulf Power Company as the
8 Director of Environmental Affairs.

9
10 Q. Have you previously filed testimony in this docket?

11 A. Yes, I have.

12
13 Q. Mr. Markey, what is the purpose of your testimony?

14 A. The purpose of my testimony is to support Gulf Power Company's projection
15 of environmental compliance costs recoverable through the Environmental
16 Cost Recovery Clause (ECRC) for the period from January 2020 through
17 December 2020.

18
19 Q. Have you prepared an exhibit that contains information to which you will
20 refer in your testimony?

21 A. Yes, I have one exhibit (RMM-1) which includes Schedule 5P - Description
22 and Progress Report of Environmental Compliance Activities and Projects.

23 Counsel: We ask that Mr. Markey's exhibit
24 consisting of one document be marked as
25 Exhibit No. _____ (RMM-1).

CAPITAL

1

2

3 Q. Mr. Markey, please identify the capital projects included in Gulf's ECRC
4 projection filing.

5 A. The environmental capital projects for which Gulf seeks recovery through
6 the ECRC are listed in Schedules 3P and 4P of Gulf Witness Boyett's
7 Exhibit CSB-3 and described in Schedule 5P included in my Exhibit RMM-1.
8 I am supporting the expenditures, clearings, retirements, salvage and cost
9 of removal currently projected for each of these projects. Mr. Boyett
10 compiled these schedules and has calculated the associated revenue
11 requirements for Gulf's requested recovery. Of the projects shown on Mr.
12 Boyett's schedules, there is one new program that Gulf is proposing and
13 seven programs that were previously approved by the Commission with
14 activities that have projected capital expenditures during 2020. These
15 programs include: Smith Water Conservation, Crist Florida Department of
16 Environmental Protection (FDEP) Agreement for Ozone Compliance, Crist
17 Water Conservation, Plant NPDES Permit Compliance Projects, Air Quality
18 Compliance Program, Coal Combustion Residuals, and Steam Effluent
19 Limitations Guidelines.

20

21 Q. Mr. Markey, please describe the new capital project Gulf seeks to recover
22 through the ECRC.

23 A. Gulf is including one new project, the Crist Closed Ash Landfill (CAL), in
24 addition to the programs previously approved by the Commission. Gulf has
25 included costs for the CAL project under the General Water Quality line item.

1 Q. Mr. Markey, please describe the Crist Closed Ash Landfill (CAL) project that
2 Gulf seeks to recover under the General Water Quality line item (Line Item
3 1.27).

4 A. During the Plant Crist industrial wastewater permit renewal process, the
5 Florida Department of Environmental Protection (FDEP) inquired about the
6 status of the Crist closed ash landfill and potential impacts to adjacent
7 waters. In the fall of 2017, FDEP permitting staff conducted a site visit at
8 the closed ash landfill and requested that Gulf collect water quality samples
9 in the surface waters adjacent to the closed landfill, which is located
10 between Governor's Bayou and the Escambia River. FDEP is the
11 permitting agency that issues Gulf its wastewater facility discharge permit
12 under FDEP's EPA approved Clean Water Act National Pollutant Discharge
13 Elimination System (NPDES) permitting program. FDEP implements the
14 permitting program as authorized by Florida Statutes Section 403.0885 and
15 rules promulgated by the Department in Chapters 62-4 and 62-620 of the
16 Florida Administrative Code (F.A.C.).

17
18 After reviewing the data resulting from analysis of the collected water
19 samples, FDEP directed Gulf to submit a plan of study (Order 17-1224)
20 identifying potential geological and engineering assessment methods that
21 would allow Gulf to evaluate the integrity of the landfill and to identify "any
22 seeps and discharges as well as the quantity and quality of those
23 discharges to waters of the state" from the CAL. The plan of study was
24 approved by FDEP on April 25, 2018.

25

1 Gulf began implementing field work portions of the plan of study in June
2 2018 and completed work in the April 2019 timeframe. An engineering
3 report summarizing findings from the study and rehabilitation options
4 evaluated for the closed landfill was submitted to FDEP on July 23, 2019.
5 The report recommends regrading the surface of the CAL and then capping
6 the CAL with a low permeability, synthetic material. These actions are
7 needed to reduce water infiltration, to provide separation of ash and
8 stormwater, and to provide stability improvements. On August 28, 2019,
9 FDEP approved the proposed action plan and implementation schedule.
10 FDEP Order 17-1224 requires Gulf to complete FDEP approved
11 rehabilitation actions by July 23, 2023. The projected 2020 expenditures
12 for this line item total \$10,153,027.

13
14 Q. Mr. Markey, please provide an update on the Smith Water Conservation
15 program (Line Item 1.17).

16 A. Gulf was granted approval for ECRC recovery of the Plant Smith Reclaimed
17 Water project in Florida Public Service Commission (FPSC) Order No. PSC-
18 09-0759-FOF-EI. Gulf has completed installation of three deep injection
19 wells, piping, and initial equipment needed for the reclaimed water pump
20 station and for current wastewater discharges. Gulf plans to complete
21 design and begin construction of the system needed for reclaimed water
22 and continued permitted wastewater disposal in the fall of 2019. The new
23 wastewater treatment system and permanent pump station are required for
24 Plant Smith to begin using reclaimed water for the Unit 3 cooling tower
25 water supply and continue permitted wastewater disposal. Expenditures

1 associated with these activities reflected in the 2020 projection filing are
2 \$12,816,779.

3
4 While Gulf is in the process of completing design and construction of the
5 reclaimed water system, the Smith UIC system is also integral for injection
6 of wastewater from the Plant Smith ash pond closure project.

7
8 Q. Mr. Markey, please describe the projects included in the 2020 projection for
9 the Crist FDEP Agreement for Ozone Attainment (Line Item 1.19).

10 A. Gulf plans to replace the existing Plant Crist Unit 7 low NOx burner and
11 simulator controls during 2020. The supplier will be discontinuing support
12 and updates for the existing controls in 2020. To maintain cyber security,
13 the control systems need to be up to date with supported operating systems
14 to prevent and address cyber vulnerabilities. The projected 2020
15 expenditures for this line item total \$107,574.

16
17 Q. Mr. Markey, please describe the projected 2020 capital expenditures for
18 Plant NPDES Permit Compliance Projects (Line Item 1.25).

19 A. The water quality based copper effluent limitation included in Chapter 62
20 Part 302, F.A.C. is included by reference in the Plant Crist NPDES industrial
21 wastewater permit. Since the more stringent hardness based standard was
22 implemented in 2002, Gulf Power has continued to evaluate and reduce the
23 sources of copper at Plant Crist. Plant Crist completed several projects to
24 reduce copper, including installation of stainless steel condenser tubes on
25 Unit 6 and dredging of the former ash pond, as well as adding pH control

1 and aeration systems to the pond. While these projects significantly
2 reduced copper concentrations, Plant Crist reported an exceedance of the
3 copper standard in second quarter 2017 that resulted in FDEP requiring
4 Gulf to implement a plan of study to further reduce copper concentrations in
5 the discharge.

6
7 Gulf Power submitted results of the copper plan of study in June 2019. The
8 plan of study recommends retubing the Unit 6C service water cooler and
9 Units 4 and 5 condensers with stainless steel tubes to eliminate these
10 copper sources. On July 5, 2019, FDEP approved the proposed corrective
11 actions and implementation schedule. FDEP Order 17-1224 requires Gulf to
12 complete the corrective actions to address copper by January 25, 2021.
13 Gulf is currently in the process of procuring material for retubing the Unit 6C
14 service water cooler in order to complete the project during the fall 2019
15 outage. The Units 4 and 5 condenser project is expected to be completed in
16 the 2020 timeframe. Expenditures associated with these activities reflected
17 in the 2020 projection filing are \$3,131,598.

18
19 Q. Please describe the projected capital expenditures for the Air Quality
20 Compliance program (Line Item 1.26).

21 A. The 2020 projected expenditures for the Air Quality Compliance program
22 include costs associated with the following: scrubbers at Plant Crist, Plant
23 Daniel, and Plant Scherer, Plant Crist Unit 6 SCR, as well as the Plant
24 Daniel Low NOx burners. More specifically, this includes approximately \$4
25 million of expenditures for the expansion of the Plant Crist Underground

1 Injection Control (UIC) pump station. The expansion will allow Plant Crist to
2 utilize two additional wells for disposal of wastewater generated from the
3 gypsum storage area and associated groundwater remediation system.
4 Additionally, this line item includes \$3,022,922 of expenditures to upgrade
5 the Plant Crist Unit 6 SCR and scrubber controls to meet cyber security
6 requirements. The projected capital cost for Gulf's ownership portion of the
7 Scherer Unit 3 scrubber is \$292,112 to replace scrubber system pumps and
8 valves and to conduct roadway improvements for work around the gypsum
9 landfill. Plant Daniel will also be replacing the low NOx burners on Unit 1,
10 which have reached the end of their useful life. The cost of the new low
11 NOx burners is \$510,000. The projected 2020 expenditures for this
12 program total \$7,825,035.

13
14 Q. Mr. Markey, please describe the projects included in Gulf's 2020 projection
15 for the Coal Combustion Residuals capital program (Line Item 1.28).

16 A. Line Item 1.28 is related to the regulation of Coal Combustion Residuals
17 (CCR) by the United States Environmental Protection Agency (EPA) and
18 FDEP. For Gulf's generating plants, these regulatory compliance
19 obligations are pursuant to either the CCR rule adopted in April of 2015 or
20 through new requirements added by FDEP to the NPDES industrial
21 wastewater permits issued for each of Gulf's Florida generating facilities
22 pursuant to authority granted under the Clean Water Act. The CCR rule is
23 located in Title 40 Code of Federal Regulations (CFR) Parts 257 and 261.
24 Plant Scherer is also regulated under Georgia's Environmental Protection
25 Division CCR Rule (391-3-4-.10), which requires permit applications to be

1 submitted for the facility's ash pond and CCR landfill by November 22,
2 2019. The projected 2020 expenditures for this line item total \$49,278,428
3 and includes costs for Scholz, Smith, Scherer, Daniel and Crist as
4 discussed below.

5
6 Construction activities for closure of the ash pond at Plant Scholz will
7 continue through the Fall of 2020. During 2020, the Scholz ash pond
8 closure project will include construction of a new stormwater management
9 system, transferring CCR material to a dry stack area within the footprint of
10 the pond, and capping the dry stack area with closure turf material. The
11 2020 expenditures for the Plant Scholz CCR closure are projected to be
12 \$6,850,985 million.

13
14 In 2018, Plant Smith began construction of a new lined industrial
15 wastewater treatment pond by relocating CCR material within the ash pond
16 footprint. Gulf plans to complete construction of the first pond and
17 associated pump station and piping in 2020 and then to proceed with
18 construction of two additional industrial wastewater ponds and a slurry wall.
19 During pond construction, CCR material will be excavated and transported
20 to a new dry stack area within the footprint of the pond. The 2020
21 expenditures for the Plant Smith CCR closure are projected to be
22 \$16,586,152.

23
24 During 2020, construction of the Scherer CCR wastewater management
25 system will continue, which includes installing wastewater treatment

1 systems for wastewater streams that have been routed to the ash pond
2 such as coal pile runoff, equipment wash water, and precipitator sumps. In
3 addition, construction will begin on Cell 3 of the onsite landfill for CCR
4 storage. Plant Scherer will also proceed with siting studies and preliminary
5 design for a new landfill. The 2020 expenditures for Gulf's ownership
6 portion of the Plant Scherer CCR projects are projected to be \$2,456,800.

7
8 Plant Daniel must cease placing CCR and non-CCR waste streams into the
9 ash pond no later than October 31, 2020, in accordance with the CCR rule.
10 New wastewater treatment and ash handling systems are required for the
11 waste streams currently being routed to the pond (bottom ash and low
12 volume wastewater) prior to the October 31, 2020, deadline. The Unit 1 and
13 Unit 2 dry bottom ash conversion projects are scheduled to be placed in-
14 service during 2020. Plant Daniel also plans to begin work on a temporary
15 wastewater treatment system that will provide treatment for low volume
16 wastewater streams while the plant closes and repurposes the bottom ash
17 pond to serve as a low volume wastewater treatment pond. The 2020
18 expenditures for Gulf's ownership portion of the Plant Daniel CCR projects
19 are projected to be \$23,234,491.

20
21 Plant Crist has projected \$150,000 of capital expenditures in 2020 for
22 additional CCR groundwater monitoring wells.

1 Q. Mr. Markey, please describe the projects included in Gulf's 2020 projection
2 for the Steam Effluent Limitations Guideline capital program (Line Item
3 1.29).

4 A. In 2015, the EPA finalized revisions to the steam electric effluent limitations
5 guidelines (ELG) rule, which imposes stringent technology-based
6 requirements for certain waste streams from steam electric generating units.
7 The revised technology-based limits and compliance dates will require
8 extensive modifications to existing ash and flue gas desulfurization (FGD)
9 scrubber wastewater management systems or the installation and operation
10 of new wastewater management systems. Compliance applicability dates in
11 the 2015 rule ranged from November 1, 2018, to December 31, 2023.

12
13 On September 18, 2017, EPA published a final rule in the Federal Register
14 that delayed the earliest ELG applicability date for FGD wastewater and
15 bottom ash transport water from the original (2015 rule) "as soon as
16 possible date" of November 1, 2018, to a new "as soon as possible" date of
17 November 1, 2020, to allow time for EPA to reconsider the requirements for
18 FGD wastewater and bottom ash transport water. The 2017 rule did not
19 change the latest applicability date or "no later than" date of December 31,
20 2023.

21
22 State environmental agencies will incorporate specific applicability dates in
23 the NPDES permitting process based on information provided for each
24 waste stream. The EPA plans to propose ELG rule revisions in the second
25 half of 2019 and to finalize the rulemaking by December 2020. Gulf has

1 projected costs in 2020 for engineering and design of Gulf's ownership
2 portion of the Scherer scrubber wastewater treatment system. The 2020
3 expenditures for this line item total \$871,250.
4

5 Q. Mr. Markey, are you including the purchase of allowances in your 2020
6 projection filing?

7 A. Yes, Gulf has projected the need to purchase seasonal NOx allowances for
8 Plant Daniel in 2020. Gulf has projected \$85,000 of expenditures for Line
9 item 1.33 during 2020.
10

11 **Operation and Maintenance (O&M)**

12

13 Q. How do the projected Environmental O&M activities listed on Schedule 2P
14 of Mr. Boyett's Exhibit CSB-4 compare to the O&M activities approved for
15 cost recovery in past ECRC proceedings?

16 A. All of the O&M programs listed on Schedule 2P have been approved for
17 recovery through the ECRC in past proceedings.
18

19 Q. Please describe the O&M activities included in the air quality category for
20 2020.

21 A. There are five O&M activities included in the air quality category that have
22 projected expenses in 2020. The five activities are: Air Emission Fees,
23 Title V, Asbestos Fee, Emissions Monitoring, and the FDEP NOx Reduction
24 Agreement.
25

1 On Schedule 2P, Air Emission Fees (Line Item 1.2), represents the
2 expenses projected for the annual fees required by the Clean Air Act
3 Amendments (CAAA) of 1990, also known as Title V fees, that are payable
4 to the FDEP, the Mississippi Department of Environmental Quality, and the
5 Georgia Environmental Protection Division. The total 2020 estimated
6 expenses for the Air Emission Fees are \$285,269.

7
8 Included in the air quality category, Title V (Line Item 1.3) represents
9 projected ongoing expenses associated with implementation of the Title V
10 permits. The total 2020 estimated expenses for the Title V program are
11 \$231,465.

12
13 On Schedule 2P, Asbestos Fees (Line Item 1.4) consists of the fees
14 required to be paid to the FDEP for asbestos abatement projects. The total
15 2020 estimated expenses for the Asbestos Fees are \$1,000.

16
17 Emission Monitoring (Line Item 1.5) on Schedule 2P reflects an ongoing
18 O&M expense associated with the CEMS equipment as required by the
19 CAAA. These expenses are incurred in response to EPA's requirements
20 that the Company perform Quality Assurance/Quality Control (QA/QC)
21 testing for the CEMS, including Relative Accuracy Test Audits (RATAs) and
22 Linearity Tests. The total 2020 estimated expenses for the Emissions
23 Monitoring are \$736,399.

1 The FDEP NOx Reduction Agreement (Line Item 1.19) is comprised of O&M
2 costs associated with the Plant Crist Unit 7 SCR and the Plant Crist Units 4
3 and 5 Selective Non-Catalytic Reduction (SNCR) projects that were
4 included as part of the 2002 agreement with FDEP for ozone attainment.
5 This line item includes the cost of anhydrous ammonia, air monitoring, and
6 general O&M expenses related to activities undertaken in connection with
7 the agreement. Gulf was granted approval for recovery of the costs
8 incurred to complete these activities in FPSC Order No. PSC-02-1396-PAA-
9 EI in Docket No. 20020943-EI. The total 2020 estimated expenses for the
10 FDEP NOx Reduction Agreement are \$560,731.

11

12 Q. What O&M activities are included in the water quality category?

13 A. General Water Quality (Line Item 1.6), identified in Schedule 2P, includes
14 costs associated with NPDES industrial wastewater permit compliance,
15 Groundwater Monitoring and Assessment, Surface Water Studies, the
16 Cooling Water Intake Program, Dechlorination, the Impoundment Integrity
17 Program, and Stormwater Maintenance. The total 2020 estimated
18 expenses for General Water Quality are \$1,542,559.

19

20 Q. What other O&M activities are included in the water quality category?

21 A. Groundwater Contamination Investigation (Line Item 1.7) was previously
22 approved for environmental cost recovery in FPSC Docket No. 19930613-
23 EI. This line item includes expenses related to substation investigation and
24 remediation activities. Gulf has projected \$2,241,964 of incremental
25 expenses for this line item during the 2020 recovery period.

1 Line Item 1.8, State NPDES Administration, was previously approved for
2 recovery in the ECRC and reflects expenses associated with NPDES
3 annual fees and permit renewal fees for Gulf's three generating facilities in
4 Florida. These expenses are expected to be \$35,000 during the projected
5 recovery period.

6
7 Line Item 1.23 is the CCR program that includes expenses related to the
8 regulation of Coal Combustion Residuals by the EPA, FDEP, and the
9 Georgia Environmental Protection Division. During 2020, the Plant Scholz
10 and Plant Smith CCR closure projects will be under construction, and Gulf
11 will continue its ongoing CCR groundwater monitoring and engineering
12 inspections. The 2020 expenses projected for the CCR line item total
13 \$6,866,072, which encompasses Plant Scholz and Plant Smith pond closure
14 activities.

15
16 As mentioned previously, construction activities for closure of the ash pond
17 at Plant Scholz are ongoing. During 2020, the Scholz ash pond closure
18 project will include construction of a new stormwater management
19 system, transferring CCR material upland to a dry stack area within
20 the footprint of the pond, and capping the dry stack area with closure turf
21 material. The 2020 expenses for the Plant Scholz CCR closure are
22 projected to be \$1.0 million.

23
24 In 2018, Plant Smith, began construction of a new industrial wastewater
25 treatment pond by relocating CCR material within the ash pond footprint. In

1 2020, Gulf will proceed with construction of the new pond and associated
2 activities to close a portion of the pond. The 2020 pond closure activities will
3 include construction of additional industrial wastewater ponds and a slurry
4 wall, as well as transferring CCR material upland to a dry stack area within
5 the northern footprint of the pond. The 2020 expenses associated with the
6 Plant Smith CCR closure are projected to be \$4.1 million
7

8 Q. What activities are included in the environmental affairs administration
9 category?

10 A. Only one O&M activity is included in this category on Schedule 2P (Line
11 Item 1.10) of Mr. Boyett's Exhibit CSB-4. This line item refers to the
12 Company's Environmental Audit/Assessment function. This program is an
13 on-going compliance activity previously approved for ECRC recovery. The
14 total 2020 estimated expenses for the Environmental Audit/Assessment are
15 \$15,000.
16

17 Q. What O&M activities are included in the General Solid and Hazardous
18 Waste category?

19 A. The General Solid and Hazardous Waste activity (Line Item 1.11) involves
20 the proper identification, handling, storage, transportation, and disposal of
21 solid and hazardous wastes as required by federal and state regulations.
22 The program includes expenses for Gulf's generating and power delivery
23 facilities. The total 2020 estimated expenses for the General Solid and
24 Hazardous Waste activity is approximately \$1 million.
25

1 Q. Are there any other O&M activities that have been approved for recovery
2 that have projected expenses?

3 A. There are five other O&M activities that have been approved in past
4 proceedings which have projected expenses during 2020. They are the
5 Above Ground Storage Tanks program, the Air Quality Compliance
6 Program, Crist Water Conservation, Smith Water Conservation, and
7 Emission Allowances.

8
9 Q. What O&M activities are included in the Above Ground Storage Tanks line
10 item?

11 A. Above Ground Storage Tanks (Line Item 1.12) includes maintenance
12 activities, tank integrity inspections, and fees required by Florida's above
13 ground storage tank regulation, Chapter 62 Part 762, F.A.C. Expenses
14 totaling \$183,659 are projected to be incurred.

15
16 Q. What activities are included in the Air Quality Compliance Program (Line
17 Item 1.20)?

18 A. This line item encompasses O&M expenses associated with the capital
19 projects approved for ECRC recovery under the Air Quality Compliance
20 Program and expenses associated with Gulf's ownership portion of the
21 Scherer 3 baghouse, SCR, and scrubber as well as associated equipment.
22 Anhydrous ammonia, hydrated lime, limestone and general O&M expenses
23 are included in the Air Quality Compliance Program line item. The projected
24 2020 expenses for this line item total \$18,287,138.

25

1 Q. What activities are included in the Crist Water Conservation line item (Line
2 Item 1.22)?

3 A. The Crist Water Conservation line item includes general O&M expenses
4 associated with the Plant Crist reclaimed water systems, such as piping and
5 valve maintenance. Expenses totaling \$45,978 are projected to be incurred
6 during 2020 for this line item.

7

8 Q. What activities are included in the Smith Water Conservation line item (Line
9 Item 1.24)?

10 A. The Smith Water Conservation line item includes general O&M expenses
11 associated with the Plant Smith deep injection well system that was placed
12 in service during 2016 as part of the Plant Smith Reclaimed Water capital
13 project. The injection well system is currently used for wastewater disposal
14 as part of the CCR projects on site and will be used for reclaimed water in
15 the future. The projected costs include sampling and analytical charges,
16 chemicals, and mechanical integrity testing expenses required by the FDEP
17 permit. Gulf was granted approval for recovery of the Plant Smith
18 Reclaimed Water project in FPSC Order No. PSC-09-0759-FIF-EI.
19 Expenses totaling \$48,696 are projected to be incurred during 2020 for this
20 line item.

21

22

23

24

25

1 Q. Please describe the emission allowance expense line items.

2 A. This line item includes projected allowance expenses for Gulf's generation.
3 Line Item 1.26 includes \$3,087 of projected expenses for annual NOx
4 allowances, Line Item 1.27 includes \$7,113 of projected expenses for
5 seasonal NOx allowances, and Line Item 1.28 includes \$9,834 of projected
6 expenses for SO₂ allowances during 2020.

7

8 Q. Do each of the capital projects and O&M activities that have projected costs
9 in 2020 meet the ECRC statutory guidelines?

10 A. Yes. The projects included in Gulf's 2019 ECRC projection filing meet the
11 requirements of the ECRC statute and are consistent with the Commission's
12 precedents regarding environmental cost recovery. Each of the capital
13 projects and O&M activities set forth in Mr. Boyett's schedules include only
14 prudent costs that are not recovered through some other cost recovery
15 mechanism or base rates. The projected environmental costs are
16 necessary to achieve and/or maintain compliance with environmental laws,
17 rules, and regulations.

18

19 Q. Mr. Markey, does this conclude your testimony?

20 A. Yes.

21

22

23

24

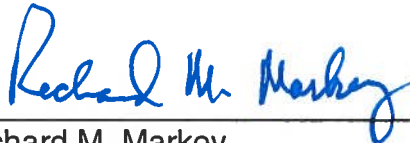
25

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 20190007-EI

Before me, the undersigned authority, personally appeared Richard M. Markey, who being first duly sworn, deposes and says that he is the Environmental Services Director of Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of his knowledge and belief. He is personally known to me.



Richard M. Markey
Environmental Services Director

Sworn to and subscribed before me this 30th day of August, 2019.


Notary Public, State of Florida at Large



MELISSA DARNES
MY COMMISSION # FF 912698
EXPIRES: December 17, 2019
Bonded Thru Budget Notary Services

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Air Quality Assurance Testing

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

This line item includes the audit test trailer and associated support equipment used to conduct Relative Accuracy Test Audits (RATAs) on the Continuous Emission Monitoring Systems (CEMS) as required by the 1990 Clean Air Act Amendments (CAAA).

Accomplishments:

The RATA test trailer was replaced during the 2010 recovery period and the analyzers are being replaced in 2019. These replacements provide Gulf with the accuracy and reliability needed to accurately measure SO₂, NO_x, and CO₂ and to further maintain compliance with CAAA requirements.

Project-to-Date: Plant-in-service of \$83,954 projected at December of 2020.

Progress Summary: See Accomplishments.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist 5, 6 & 7 Precipitator Projects

FPSC Approval: Order No. PSC-94-0044-FOF-EI
Order No. PSC-09-0759-FOF-EI

Description:

The Plant Crist precipitator projects are necessary to improve particulate removal capabilities. The larger more efficient precipitators with increased collection areas improve particulate collection efficiency.

Accomplishments:

The precipitators have successfully reduced particulate emissions. The upgraded Crist Unit 7 precipitator was placed in service during 2004 as part of the FDEP agreement. The Plant Crist Unit 6 precipitator upgrade was placed in service in April 2012. The digital control system for the Unit 6 precipitator was upgraded during 2015.

Project-to-Date: Plant-in-service of \$33,677,323 projected at December 2020.

Progress Summary: In Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist 7 Flue Gas Conditioning

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

This project included the injection of sulfur trioxide into the flue gas to enhance particulate removal and improve the collection characteristics of fly ash. Retirement of the Plant Crist Unit 7 flue gas conditioning system was completed during July 2005.

Accomplishments:

The system enhanced particulate removal in the precipitator.

Project-to-Date: \$0

Progress Summary: Retired

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Low NO_x Burners, Crist 6 & 7

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

Low NO_x burners are unique burners installed to decrease the NO_x emissions that are formed during the combustion process. This equipment was installed to meet the requirements of the 1990 Clean Air Act Amendments.

Accomplishments:

The Low NO_x burner systems have proven effective in reducing NO_x emissions. The low NO_x burners on Crist Unit 7 were replaced during the 2003-2004 time frame and the Crist Unit 6 burners were replaced during December 2005. The digital control systems for the Unit 6 and Unit 7 Low NO_x burners were upgraded during 2015. The Crist Unit 7 band gas canes on the Low NO_x burners were upgraded with new retractable gas gun burning technology during 2016. Additional gas gun upgrades were installed in 2018.

Project-to-Date: Plant-in-service of \$13,626,493 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: CEMs – Plant Crist and Daniel

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Continuous Emission Monitoring (CEM) line item includes dilution extraction emission monitors that measure the concentrations of sulfur dioxide (SO₂), carbon dioxide (CO₂) and nitrogen oxides (NO_x) in the flue gas. Opacity and flow monitors were also installed under this line item. All CEMs monitors were installed pursuant to the 1990 Clean Air Act Amendments (CAAA).

Accomplishments:

The systems at both Gulf and Mississippi Power continue to successfully exceed routine quality assurance/quality control (QA/QC) audits as required by the 1990 CAAA.

Project-to-Date: Plant-in-service of \$4,696,340 projected at December 2020.

Progress Summary:

The Plant Daniel Units 1 & 2 gas analyzers were replaced during 2005 and the flow monitors were replaced during 2007. During the 2009 recovery period, the CEMS project included replacement of opacity monitors at Plant Crist on Units 4 through 7 and the installation of CEMs equipment for the new Plant Crist scrubber stack to monitor SO₂, NO_x, CO₂ and flow. Plant Crist completed the installation of two CEMS bypass monitoring systems for Units 4 through 7 in the 2011-2012 timeframe. In 2017, Plant Crist replaced the Unit 7 flue gas monitors.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Substation Contamination Remediation

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:

Three groundwater treatment systems were purchased for the treatment of contaminated groundwater at substation sites. Capital components of substation soil remediation projects are also included in the line.

Accomplishments:

Systems have proven effective in groundwater remediation. During 2014, additional groundwater recovery well pumps and controls were added to the existing Ft. Walton substation treatment system.

Project-to-Date: Plant-in-service of \$5,135,893 projected at December 2020.

Progress Summary: During 2019, Gulf is completing replacement of the groundwater remediation equipment at the Fort Walton substation and anticipates completing construction of the Wewa substation remediation system.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Raw Water Flowmeters - Plants Crist and Smith

FPSC Approval: Order No. PSC-96-1171-FOF-EI

Description:

The Raw Water Flow Meters capital project was necessary for Gulf to comply with the Plant Crist and Plant Smith Consumptive Use and Individual Water Use permits issued by the Northwest Florida Water Management District (NFWFMD). These permits require the installation and monitoring of in-line totaling water flow meters on all existing and future water supply wells. Gulf incurred costs related to the installation and operation of new in-line totaling water flow meters at Plant Crist and Plant Smith for implementation of this new activity.

Accomplishments:

The raw water flow meters have been installed at Plant Crist and Plant Smith.

Project-to-Date: Plant-in-service of \$149,950 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Cooling Tower Cell

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Crist Cooling Tower is a pollution control device which allows condenser cooling water to be continually reinjected into the condenser. The cooling tower reduces water discharge temperatures to meet the National Pollution Discharge Elimination System (NPDES) industrial wastewater permit requirements.

Accomplishments:

Plant Crist has maintained compliance with the temperature discharge limits as required by the facility's NPDES Permit. The original cooling tower cell was retired during July 2007 when the new Crist Unit 7 cooling tower was placed-in-service in June 2007 as part of the Crist scrubber project that is reflected in Air Quality Compliance Program.

Project-to-Date: \$0

Progress Summary: Retired

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Dechlorination System

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

National Pollutant Discharge Elimination System wastewater permits require reductions in chlorine concentrations prior to discharge from the plant. The Crist dechlorination system uses sodium bisulfite to chemically eliminate the residual chlorine present in the plant industrial wastewater prior to discharge.

Accomplishments:

During 2011-2012 Plant Crist replaced the existing sodium bisulfate storage tank and installed a new dechlorination system for the Unit 6 and Unit 7 cooling tower blowdowns and the ECUA return water pit. These systems are necessary in order to dechlorinate the industrial wastewater prior to discharge. The system has been effective in maintaining chlorine discharge limits.

Project-to-Date: Plant-in-service of \$380,697 projected at December 2020.

Progress Summary: In service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Diesel Fuel Oil Remediation

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

The Plant Crist diesel fuel oil remediation project included installing monitoring wells in the vicinity of the Crist diesel tank systems. The project also included the installation of an impervious cap to reduce migration of contaminants to groundwater.

Accomplishments: Monitoring wells and an impervious cap were installed.

Project-to-Date: Plant-in-service of \$68,923 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Bulk Tanker Unloading Secondary Containment

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

The Crist Bulk Tanker Unloading Secondary Containment project was necessary to minimize the potential risk of an uncontrolled discharge of pollutants into the waters of the United States. Secondary containment was required to be installed for tank unloading racks pursuant to the Federal Spill Prevention Control and Countermeasures (SPCC) regulation (40 CFR Part 112).

Accomplishments:

The Plant Crist unloading area secondary containment area complies with current SPCC regulatory requirements.

Project-to-Date: Plant-in-service of \$101,495 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist IWW Sampling System

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

The 1993 revision to Plant Crist's National Pollutant Discharge Elimination System (NPDES) industrial wastewater permit moved the compliance point from the end of the discharge canal to a point upstream of Thompson's Bayou. To allow for this sample point modification, an access dock was constructed in the discharge canal. The Crist Industrial Wastewater (IWW) project also included a small building for monitoring and sampling equipment.

Accomplishments:

The dock is complete and samples are being collected at the required compliance point.

Project-to-Date: Plant-in-service of \$59,543 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Sodium Injection System

FPSC Approval: Order No. PSC-99-1954-FOF-EI

Description:

The Sodium Injection System line item includes silo storage systems and associated components that inject sodium carbonate directly onto the coal feeder belt to enhance precipitator performance when burning low sulfur coal. Sodium injection was used at Plant Smith on Units 1 and 2 and is used at Plant Crist on Units 4 and 5 as needed. The injection of sodium carbonate as an additive to low sulfur coal reduces opacity levels to maintain compliance with the Clean Air Act provisions.

Accomplishments:

The silo storage and injection system components at Plant Crist have been installed and the system is fully operational. The Smith system was retired in April 2016 after the coal units ceased operations.

Project-to-Date: Plant-in-service of \$284,622 projected at December 2020.

Progress Summary: In Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Smith Stormwater Collection System

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

The National Pollutant Discharge Elimination System (NPDES) stormwater program requires industrial facilities to install stormwater management systems in order to prevent the discharge of impacted stormwater to the surface waters of the United States.

Accomplishments:

The Plant Smith stormwater sump system has been effective in managing onsite stormwater.

Project-to-Date: Plant-in-service of \$2,764,379 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Smith Waste Water Treatment Facility

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

During the 1990's a domestic wastewater treatment facility was installed at Plant Smith to replace the septic tank system that was installed in the early 1960's. In April 2004 a new wastewater treatment facility with additional capacity was installed to replace the facility installed in the 1990's. The new treatment plant includes aeration and chlorination of the wastewater prior to discharge in the Plant Smith ash pond.

Accomplishments: Plant Smith has maintained compliance with the NPDES industrial wastewater permit.

Project-to-Date: Plant-in-service of \$369,791 projected at December 2020.

Progress Summary: During 2019 the domestic wastewater treatment plant is being replaced and relocated as part of the Plant Smith ash pond closure project since the area will be used for future dry ash stacking.

Projections: N/A.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Daniel Ash Management Project

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The original Daniel Ash Management project included the installation of a dry ash transport system, lining the bottom of the ash pond, closure and capping of the existing fly ash pond, and expansion of the landfill area. During 2006 Plant Daniel completed construction of a new on-site ash storage facility in preparation for the completion and closure of the existing landfill area.

Accomplishments: Construction of the new on-site ash storage facility was completed in 2006. Portions of the original Daniel ash storage facility were closed in place during 2010.

Project-to-Date: Plant-in-service of \$14,950,124 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Smith Water Conservation

**FPSC Approval: Order No. PSC-01-1788-FOF-EI and
Order No. PSC-09-0759-FOF-EI**

Description:

Specific Condition nine of Plant Smith's consumptive use permit, issued by the Northwest Florida Water Management District (NFWFMD), requires the plant to implement measures to increase water conservation and efficiency at the facility. Phase I of the Smith Water Conservation project consisted of adding pumps, piping, valves, and controls to reclaim water from the ash pond. Phase II, the Smith Closed Loop Cooling System for the laboratory sampling system, was installed during 2005 to further reduce groundwater usage. Phase III includes investigating and installing a deep injection well system to allow Plant Smith to utilize reclaimed water.

As discussed in previous filings, Gulf has determined that it is feasible to inject reclaimed water into the Plant Smith deep injection well system. Gulf has installed three deep injection wells, piping, and initial equipment needed for the reclaimed water pump station and for current wastewater discharges.

Project-to-Date: Plant-in-service of \$36,714,245 projected at December 2020.

Progress Summary: Gulf plans to complete design and begin construction of the system needed for reclaimed water and continued permitted wastewater disposal in the fall of 2019. The new wastewater treatment system and permanent pump station are required for Plant Smith to begin using reclaimed water for the Unit 3 cooling tower water supply and continue permitted wastewater disposal.

Projections: The projected 2020 expenditures for this line item total \$12,816,779 million.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Underground Fuel Tank Replacement

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Underground Fuel Tank Replacement Program provided for the replacement of Gulf's underground storage tanks with new above ground tanks (ASTs). The installation of ASTs significantly reduced the risk of potential petroleum product discharges, groundwater contamination, and subsequent remediation activities.

Accomplishments:

All underground storage tanks have been replaced with above ground tank systems.

Project-to-Date: \$0

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist FDEP Agreement for Ozone Attainment

FPSC Approval: Order No. PSC-02-1396-FOF-EI

Description:

The Florida Department of Environmental Protection (FDEP) and Gulf Power entered into an agreement on August 28, 2002 to support Escambia/Santa Rosa County area's effort to maintain compliance with the 8-hour ozone ambient air quality standards. This agreement included a requirement for Gulf to install Selective Catalytic Reduction (SCR) controls on Plant Crist Unit 7, relocate the Crist Unit 7 precipitator, and install a NO_x reduction technology on Plant Crist Unit 6, and Units 4 and 5 if necessary, to meet the NO_x standard specified in the Agreement.

Accomplishments: The new Crist Unit 7 precipitator and SCR were placed in service during 2004 and 2005, respectively. The Crist Unit 6 Selective Non-Catalytic Reduction (SNCR)/low NO_x burners with Over-Fired Air (OFA) technologies were then placed in service during November 2005. The Crist Unit 4 and Unit 5 SNCRs were subsequently placed in service during April 2006. The Crist Unit 6 SNCR was retired during the Spring of 2012 when the Crist Unit 6 SCR was placed in-service. Gulf replaced one layer of the Plant Crist Unit 7 SCR catalyst during the Fall of 2014. Gulf replaced the Plant Crist Unit 7 SCR ammonia unloading piping during 2015 and upgraded the digital control system for the Unit 7 SCR. Gulf replaced a layer of the Plant Crist unit 7 SCR catalyst and installed the Plant Crist unit 6 flame scanner during 2016. Gulf replaced the Crist Unit 7 Fgas fans, a layer of the Plant Crist unit 7 SCR catalyst, and performed work on the Unit 7 SCR during 2018.

Project-to-Date: Plant-in-service of \$121,461,989 projected at December 2020.

Progress Summary: Gulf plans to replace the existing Plant Crist Unit 7 low NO_x burner and simulator controls during 2020. The supplier will be discontinuing support and updates for the existing controls in 2020. To maintain cyber security, the control systems need to be up to date with supported operating systems to prevent and address cyber vulnerabilities.

Projections: The projected 2020 expenditures for this line item total \$107,574.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: SPCC Compliance

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:

The SPCC Compliance projects were required as the result of a more stringent July 2002 revision to Title 40 Code of Federal Regulation Part 112, which is commonly referred to as the Spill Prevention Control and Countermeasures (SPCC) regulation. The 2002 regulatory revision specifically included oil-containing electrical equipment within the scope of the regulation. Therefore, oil-filled electrical equipment that has the potential to discharge to navigable waters must be provided with appropriate containment and/or diversionary structures to prevent such a discharge. The 2002 revisions also resulted in oil storage containers having a capacity greater than or equal to 55 gallons being classified as bulk storage containers that are subject to the secondary containment requirements in 40 CFR Part 112.8(c).

Accomplishments: The 2006 SPCC project at Plant Crist routed stormwater from the switchyard drains to the new oil skimming sump where any potential spill could be captured, preventing the oil from reaching surface water. During 2009, Plant Smith installed secondary containment for a padmount transformer located along the ash pond discharge canal. During 2012, Plant Smith installed a secondary containment system for the diesel emergency sump pump system. During 2017, Gulf installed a double walled fuel tank at the Panama City Beach Facility for the emergency generator.

Project-to-Date: Plant-in-service of \$947,925 projected at December 2020.

Progress Summary: In-service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Common FTIR Monitor

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:

The purchase of a Fourier Transform Infrared (FTIR) spectrometer, a device used to measure and analyze various low concentration stack gas emissions, was required at Plant Crist under Title V regulations.

Accomplishments: Purchasing the FTIR instrument has enabled Gulf Power to measure ammonia slip emissions as required by the Plant Crist air permit.

Project-to-Date: Plant-in-service of \$62,870 projected at December 2020.

Progress Summary: In-Service

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Precipitator Upgrades for Compliance Assurance Monitoring Compliance

FPSC Approval: Order No. PSC-04-1187-FOF-EI

Description: Compliance Assurance Monitoring (CAM) Precipitator Upgrades were required to comply with new CAM regulations incorporated into Gulf's Title V permits in the 2005 time frame. CAM requirements are regulated under Title V of the 1990 Clean Air Act Amendments (CAAA) which requires a method of continuously monitoring particulate emissions. Opacity can be used as a surrogate parameter if the precipitator demonstrates a correlation between opacity and particulate matter. Gulf demonstrated this correlation by stack testing in 2003 and 2004, and the results were included as part of the CAM plans in Gulf's Title V Air Permits effective January 2005. Several precipitator upgrades have been necessary to meet the more stringent surrogate opacity standards under CAM.

Accomplishments: The Plant Smith Unit 2 and Unit 1 precipitator upgrades were placed in service during April 2005 and May 2007, respectively. The Plant Scholz Unit 2 precipitator upgrade was completed during December of 2007. The Plant Crist Units 4 and 5 precipitator upgrades were placed in-service during March of 2008. The Scholz precipitators were retired in 2015. The Plant Smith precipitators were retired in April 2016 after the Plant Smith Units 1 & 2 ceased operations.

Project-to-Date: Plant-in-service of \$13,997,696 projected at December 2020.

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Plant Groundwater Investigation

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description: The Florida Department of Environmental Protection (FDEP) lowered the arsenic groundwater standard from 0.05 mg/L to 0.01 mg/L effective January 1, 2005. Historical groundwater monitoring data from Plants Crist and Scholz indicated that these facilities may be unable to comply with the lower standard.

Accomplishments: The Plant Crist and Plant Scholz projects have been canceled because Gulf has been released from any arsenic remedial actions at these sites.

Project-to-Date: \$0

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Crist Water Conservation Project

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description:

This project is part of the Plant Crist water conservation and consumptive use efficiency program to reduce the demand for groundwater and surface water withdrawals. Specific Condition six of the Northwest Florida Water Management District Individual Water Use Permit Number 19850074 issued January 27, 2005 requires Plant Crist to implement measures to increase water conservation and efficiency at the facility. The first Plant Crist Water Conservation project was placed in service during 2006. This project included installing automatic level controls on the fire water tanks to reduce groundwater usage. The second phase of the project involves utilizing reclaimed water from ECUA's wastewater treatment plant to reduce the demand for groundwater and surface water withdrawals at Plant Crist. The Northwest Florida Water Management District has agreed that this is a valid project to pursue for continued implementation of the water conservation effort.

Accomplishments: Level controls were installed on the fire tank system during 2006. Portions of the Plant Crist reclaimed water project were placed in-service in 2009 and 2010. Gulf began receiving reclaimed water from ECUA in November 2010. During the 2011-2012 timeframe, Gulf installed defoaming and acid injection systems for the Units 6-7 cooling towers to treat scaling and foam associated with reclaimed water usage. During 2017, Gulf replaced two header pumps that were installed when Plant Crist began receiving reclaimed water.

Project-to-Date: Plant-in-service of \$20,379,391 projected at December 2020.

Progress Summary: During 2018-2019, Gulf replaced pumps, piping, valves and motors that were installed when Plant Crist began receiving reclaimed water.

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Plant NPDES Permit Compliance Projects

FPSC Approval: Order No. PSC-05-1251-FOF-EI

Description: The water quality based copper effluent limitations included in Chapter 62 Part 302, Florida Administrative Code (F.A.C.) were amended in April 2002 with an effective date of May 2002. The more stringent hardness based standard is included by reference in the Plant Crist National Pollutant Discharge Elimination System (NPDES) industrial wastewater permit.

Accomplishments: Plant Crist installed stainless steel condenser tubes on Unit 6 during June 2006 in an effort to meet the revised water quality standards during times of lower hardness in the river water. During 2008, Plant Crist completed the second phase of the project which involved installing a chemical treatment system in the ash pond. During 2010, Gulf completed the third phase of the project that included installing an aeration system in the ash pond. During 2011-2012, Plant Crist completed installation of a new caustic tank and a sulfuric acid tank as part of the ash pond chemical treatment system. While these projects significantly reduced copper concentrations, Plant Crist reported an exceedance of the copper standard in second quarter 2017 that resulted in FDEP requiring Gulf to implement a plan of study to further reduce copper concentrations in the discharge.

Project-to-Date: Plant-in-service of \$13,082,311 projected at December 2020.

Progress Summary:

Gulf Power submitted results of the copper plan of study in June 2019 that recommended retubing the Unit 6C service water cooler and Units 4 and 5 condensers with stainless steel tubes to eliminate these copper sources. On July 5, 2019 FDEP approved the proposed corrective actions and implementation schedule. FDEP Order 17-1224 requires Gulf to complete the corrective actions to address copper by January 25, 2021. Gulf is currently in the process of procuring material for retubing the Unit 6C service water cooler in order to complete the project during the fall 2019 outage while the Units 4 and 5 condenser project is expected to be completed in the 2020 timeframe.

During 2019, Plant Smith completed replacement of the second discharge canal crossover to allow for continued safe access for obtaining representative main plant discharge samples as required by the Plant Smith NPDES industrial wastewater permit.

Projections: Expenditures for the Crist copper compliance projects are estimated to be \$3,131,598 in 2020.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Air Quality Compliance Program

FPSC Approval: Order No. PSC-06-0972-FOF-EI

Description: This line item covers the prudently incurred costs for compliance with Gulf's Air Quality Compliance Program including the expenses associated with Gulf's ownership portion of the Scherer 3 baghouse, SCR, and scrubber projects and associated equipment.

Accomplishments: The Plant Smith Unit 1 and Unit 2 SNCRs were placed in service during May 2009 and December 2008, respectively. The Plant Smith SNCRs were retired in April 2016 after Plant Smith Units 1 & 2 ceased operations. The Crist Units 4 - 7 scrubber project was placed in-service in December of 2009 and the Crist Unit 6 hydrated lime injection system was placed in-service in 2011. The Plant Crist Unit 6 SCR was placed-in-service in April of 2012. The Plant Daniel scrubber projects were placed in-service in November 2015. Plant Daniel's bromine and activated carbon injection systems were placed in-service in December 2015. The scrubbers when used in conjunction with the bromine and activated carbon injection systems will allow Plant Daniel to comply with the MATS standards. Plant Scherer 3 baghouse was placed in-service February 2009, SCR in-service December 2010, and scrubber in-service March 2011.

Project-to-Date: Plant-in-service of \$1,349,650,497 projected at December 2020.

Progress Summary: During 2019 Plant Crist completed construction of a new limestone system that will add limestone to the coal to help maintain the performance of catalyst used in the SCRs.

Projections: During 2020, \$4 million is projected for expansion of the Plant Crist Underground Injection Control (UIC) pump station. The expansion will allow Plant Crist to utilize two additional wells for disposal of wastewater generated from the gypsum storage area and associated groundwater remediation system. Additionally, this line item includes approximately \$3,022,922 of expenditures to upgrade the Plant Crist Unit 6 SCR and scrubber controls for cyber security requirements. The projected capital Cost for Gulf's ownership portion of the Scherer Unit 3 scrubber is approximately \$292,112 to replace scrubber system pumps and valves and to conduct roadway improvements for work around the gypsum landfill. Plant Daniel will also be replacing the low NOx burners on Unit 1, which have reached the end of their useful life. The cost of the new low NOx burners is approximately \$510,000.

The total projected 2020 expenditures for this line item total \$7,825,035.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: General Water Quality

FPSC Approval: Order No. PSC-06-0972-FOF-EI

Description: The General Water Quality line item includes capital expenditures required to ensure compliance with Gulf Power's NPDES industrial wastewater permits. Gulf purchased a boat during 2007 for surface water sampling required by the Plants Crist, Smith and Scholz National Pollutant Discharge Elimination System (NPDES) permits. The permits had new conditions which required Gulf to establish a biological evaluation plan and implementation schedule for each plant.

Accomplishments: The General Water Quality sampling boat was purchased during 2007. It is currently being used to conduct Gulf's surface water sampling for Plant Crist. Plant Crist installed additional groundwater monitoring wells during 2017-2019 for compliance with the plant's NPDES industrial wastewater permit.

Project-to-Date: Plant-in-service of \$868,976 projected at December 2020.

Projections:

During the Plant Crist industrial wastewater permit renewal process, FDEP inquired about the status of the Crist closed ash landfill and potential impacts to adjacent waters. In the fall of 2017, FDEP permitting staff conducted a site visit and requested Gulf collect water quality samples in the surface waters adjacent to the closed ash landfill which is located between Governor's Bayou and the Escambia River. After reviewing the resulting data, FDEP directed Gulf to submit a plan of study identifying potential geological and engineering assessment methods that would allow Gulf to evaluate the integrity of the landfill, and to identify "any seeps and discharges as well as the quantity and quality of those discharges to waters of the state" from the CAL.

Gulf began implementing field work portions of the plan of study in June 2018 and completed work in the April 2019 timeframe. An engineering report summarizing findings from the study and rehabilitation options evaluated was submitted to FDEP on July 23, 2019. The report recommends regrading and capping the surface of the CAL with a low permeability, synthetic material. These actions are needed to reduce infiltration, provide separation of ash and stormwater, and to provide stability improvements. On August 28, 2019 FDEP approved the proposed action plan and implementation schedule. FDEP Order 17-1224 requires Gulf to complete FDEP approved rehabilitation activities by July 23, 2023.

The projected 2020 expenditures for this line item total \$10,153,027.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Coal Combustion Residuals
FPSC Approval: PSC-15-0536-FOF-EI

Description: The CCR program is related to the regulation of Coal Combustion Residuals (CCR) by the EPA and State Environmental Agencies. For Gulf's generating plants, these regulatory compliance obligations are pursuant to either the CCR rule adopted in April of 2015 or through new permit requirements added by FDEP; through NPDES wastewater permits issued for each of Gulf's generating facilities pursuant to authority granted under the Clean Water Act. The CCR rule is located in Title 40 Code of Federal Regulations (CFR) Parts 257 and 261.

Accomplishments: Gulf installed additional groundwater monitoring wells at Plants Crist, Daniel, and Smith during 2015. In 2017, Gulf completed construction of a slurry wall and new industrial wastewater treatment pond at Scholz. Construction activities for the ash pond closures at Plant Scholz and Plant Smith began in 2018.

Project-to-Date: Plant-in-service of \$89,399,019 projected at December 2020.

Progress Summary: During 2020, the Scholz ash pond closure project will include construction of a new stormwater management system, transferring CCR material to a dry stack area within the footprint of the pond, and capping the dry stack area with closure turf material. Plant Smith will complete construction of a new industrial wastewater treatment pond and proceed with construction of two additional ponds and a slurry wall. During pond construction, CCR material will be excavated and transported to a new dry stack area within the footprint of the pond.

Construction of the Scherer CCR wastewater management system will continue in 2020 and construction will begin on Cell 3 of the onsite landfill for CCR storage. Scherer will proceed with siting studies and preliminary design for a new landfill.

Plant Daniel must cease placing waste streams into the ash pond no later than October 31, 2020, in accordance with the CCR rule. New wastewater treatment and ash handling systems are required for the waste streams currently being routed to the pond prior to the deadline. During 2020, the dry bottom ash conversion projects are scheduled to be placed in-service and a temporary wastewater treatment system will be installed to provide treatment for low volume wastewater streams while the plant closes and repurposes the bottom ash pond to serve as a low volume wastewater treatment pond.

Plant Crist has projected \$150,000 of capital expenditures in 2020 for additional CCR groundwater monitoring wells.

Projections: The total projected 2020 expenditures for this line item total \$49,278,428.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Steam Electric Power Effluent Limitations Guidelines and Standards

FPSC Approval: PSC-15-0536-FOF-EI

Description: In 2015, the EPA finalized revisions to the steam electric effluent limitations guidelines (ELG) rule, which imposes stringent technology-based requirements for certain waste streams from steam electric generating units. The revised technology-based limits and compliance dates will require extensive modifications to existing ash and flue gas desulfurization (FGD) scrubber wastewater management systems or the installation and operation of new wastewater management systems. Compliance applicability dates in the 2015 rule ranged from November 1, 2018, to December 31, 2023.

On September 18, 2017, EPA published a final rule in the Federal Register that delayed the earliest ELG applicability date for FGD wastewater and bottom ash transport water from the original (2015 rule) “as soon as possible date” of November 1, 2018 to a new “as soon as possible” date of November 1, 2020, to allow time for EPA to reconsider the requirements for FGD wastewater and bottom ash transport water. The 2017 rule did not change the latest applicability date or “no later than” date of December 31, 2023.

State environmental agencies will incorporate specific applicability dates in the NPDES permitting process based on requirements provided for each waste stream. The EPA plans to propose ELG rule revisions in the second half of 2019 and to finalize the rulemaking by December 2020.

Project-to-Date: Plant-in-service of \$5,657,885 projected at December 2020.

Progress Summary: Gulf has projected expenditures in 2020 for engineering and design of Gulf’s ownership portion of the Scherer scrubber wastewater treatment system.

Projections: The projected 2020 expenditures for this line item total \$871,250.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: 316(b) Intake Structure Regulation

FPSC Approval: Order No.

Description: On August 15, 2014, the EPA published final regulations under Section 316(b) of the Clean Water Act for cooling water intake structures at existing electric generating facilities. The rule found in Title 40 Parts 122 and 125 of the Code of Federal Regulations, (See Exhibit RMM-1), became effective on October 14, 2014, requiring existing facilities withdrawing greater than 2 million gallons per day (MGD) to adopt one of seven options for addressing impingement at the entrance to existing cooling water intake structures. Although the ultimate 316(b) compliance strategy and design will be approved by the state environmental permitting agencies, with possible input from the U.S. Fish and Wildlife Service and National Marine Fisheries Service (Services) and EPA, Gulf Power's preliminary studies indicate Plant Smith will need to install new lower capacity intake pumps and a closed-cycle cooling tower monitoring system for the existing Unit 3 closed-cycle cooling tower.

Accomplishments: N/A

Project-to-Date: Plant-in-service of \$2,000,000 projected at December 2020.

Progress Summary: Gulf plans to install new lower capacity intake pumps at Plant Smith during 2019. The Plant Smith industrial wastewater permit required Gulf to submit information required under the Cooling Water Intake Structure 316(b) rule with its 2019 permit renewal for FDEP review and approval

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Mercury Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:

Mercury Allowances were included as part of Gulf's March 2007 CAIR/CAMR/CAVR Compliance Program. The purchase of allowances in conjunction with the retrofit projects comprised the most reasonable, cost-effective means for Gulf to meet the CAIR, CAMR and CAVR requirements. On February 8, 2008, the U.S. Court of Appeals for the District of Columbia Circuit issued an opinion vacating EPA's CAMR. The vacatur became effective with the issuance of the court's mandate on March 14, 2008, nullifying CAMR mercury emission control obligations and monitoring requirements. In response to the CAMR vacatur, mercury allowances have been removed from Gulf's Air Quality Compliance Program.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary: N/A

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Annual NO_x Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:

Although the retrofit installations set forth in Gulf's Air Quality Compliance Program significantly reduce emissions, they will not result in Gulf achieving CAIR compliance levels without the purchase of some emission allowances. Thus, Gulf's Compliance Program called for the purchase of allowances as needed. The purchase of allowances in conjunction with the retrofit projects comprised the most reasonable, cost-effective means for Gulf to meet CAIR requirements. CAIR has now been replaced by CSAPR. Annual NO_x Allowances are currently required for Scherer Unit 3.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary:

Gulf began surrendering annual NO_x allowances during 2009.

Projections: The projected 2020 O&M Annual NO_x allowance expenses are \$3,087.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: Seasonal NO_x Allowances

FPSC Approval: Order No. PSC-07-0721-S-EI

Description:

Although the retrofit installations set forth in Gulf's Air Quality Compliance Program significantly reduce emissions, the projects would not result in Gulf achieving CAIR/CASPR compliance levels without the purchase of some emission allowances. Thus, Gulf's Compliance Program called for the purchase of allowances as needed. The purchase of allowances in conjunction with the retrofit projects comprised the most reasonable, cost-effective means for Gulf to meet CAIR/CSAPR requirements. Seasonal NO_x Allowances are currently required for Scherer Unit 3 and Daniel Units 1 and 2.

Accomplishments: N/A

Project-to-Date: N/A

Progress Summary:

Gulf began surrendering seasonal NO_x allowances during 2009.

Projections: Gulf has projected the need to purchase seasonal NO_x allowances for Plant Daniel in 2020. Gulf has projected \$85,000 of cost for Line item 1.33 during 2020.

Gulf's total projected 2020 O&M Seasonal NO_x allowance expenses are \$7,113.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects**

Title: SO₂ Allowances

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

Part of Gulf's strategy to comply with the Acid Rain Program under the Clean Air Act Amendments of 1990 was to bring several of Gulf's Phase II generating units into compliance early and bank the SO₂ allowances associated with those units. SO₂ reductions under the CAIR program utilized this program requiring an increased rate of surrender beginning in 2010. Gulf's bank has slowly been drawn down over the years due to more allowances being consumed than are allocated to Gulf by EPA. Gulf proposed to meet this shortfall by executing forward contracts to secure allowances supplemented with forward contracts, swaps, and spot market purchases of allowances as prices dictate. With the Plant Crist scrubber online in December 2009, and the Plant Daniel scrubbers online in November 2015, purchasing of allowances has ceased and the bank is growing.

Accomplishments: Gulf executed forward contracts to secure allowances during 2006, 2007, and 2009.

Project-to-Date: N/A

Progress Summary: See Accomplishments

Projections: The projected 2020 O&M SO₂ allowance expenses are \$9,874.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.1**

Title: Sulfur

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Plant Crist Unit 7 sulfur trioxide (SO₃) flue gas system allowed for the injection of SO₃ into the flue gas stream. The addition of sulfur trioxide to the flue gas improved the collection efficiency of the precipitator when burning a low sulfur coal. Sulfur trioxide agglomerated the particles which in turn enhanced the collection efficiency of the precipitator.

Accomplishments:

The flue gas injection system was retired during 2005.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.2**

Title: Air Emission Fees

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

Air Emission Fees are the annual fees required by the Florida Department of Environmental Protection (FDEP), Georgia Environmental Protection Division (EPD), and Mississippi Department of Environmental Quality (MDEQ) under Title V of the 1990 Clean Air Act Amendments.

Accomplishments:

Fees have been paid by due dates.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$285,269

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.3**

Title: Title V

FPSC Approval: Order No. PSC-95-0384-FOF-EI

Description:

Title V expenses are associated with preparation of the Clean Air Act Amendments (CAAA) Title V permit applications and the subsequent implementation of Title V permits. Renewal of the Title V permits is on a five-year cycle (i.e. 2014, 2019, etc). Title V permits are periodically revised between renewals to incorporate major changes or modifications of a source.

Accomplishments:

Gulf's Title V permit renewals were finalized in January 2015 and are valid for a 5-year period. Title V permit amendments to incorporate a new Southern System NOx Averaging Plan for the Acid Rain Program (Title IV Permits) were issued by FDEP during July 2016 for Plant Crist, Plant Scholz and Plant Smith. Gulf's Perdido Landfill Gas-to-Energy Facility Title V permit was issued on November 16, 2016 and is valid for a 5-year period.

Gulf's Plant Crist and Plant Smith Title V permit renewals are in progress for August 2019 submittals. The Plant Scholz Title V permit has been retired. Gulf's Pea Ridge Title V permit was renewed May 15, 2019 and is valid for 5 years. Gulf's Perdido Landfill Gas-to-Energy Facility Title V permit was issued on November 16, 2016 and is valid for a 5-year period.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$231,465

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.4**

Title: Asbestos Fees

FPSC Approval: Order No. PSC-94-1207-FOF-EI

Description:

Asbestos Fees include both annual and individual project fees due to the Florida Department of Environmental Protection (FDEP) for asbestos abatement projects.

Accomplishments:

Fees are paid as required by FDEP.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$1,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.5**

Title: Emission Monitoring

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Emission Monitoring program provides quality assurance/quality control testing for Continuous Emission Monitoring systems, including Relative Accuracy Test Audits and Linearity Tests, as required by the Clean Air Act Amendments (CAAA) of 1990.

Accomplishments:

All systems are in compliance.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$736,399

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.6**

Title: General Water Quality

**FPSC Approval: Order No. PSC-94-0044-FOF-EI
 Order No. PSC-04-1187-FOF-EI
 Order No. PSC-08-0775-FOF-EI
 Order No. PSC-11-0553-FOF-EI**

Description:

The General Water Quality program includes activities undertaken pursuant to the Company's NPDES industrial wastewater permit including dechlorination, surface and groundwater monitoring studies and associated assessment activities, and soil contamination studies. This line item also includes expenses for Gulf's Cooling Water Intake program, the Impaired Waters Rule, Storm Water Maintenance, and the Impoundment Integrity project.

Accomplishments:

All activities are on-going in compliance with applicable environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$1,542,599

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.7**

Title: Groundwater Contamination Investigation

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Groundwater Contamination Investigation project includes sampling and testing to determine possible environmental impacts to soil and groundwater from past herbicide applications at various substation sites. Once possible environmental impacts to groundwater and soils have been identified cleanup operations are initiated.

Accomplishments:

The Florida Department of Environmental Protection has issued a No Further Action (NFA) letter or Site Rehabilitation Completion Order for 98 sites.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$2,241,964

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.8**

Title: State NPDES Administration

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:

The State NPDES Administration fees are required by the State of Florida's National Pollutant Discharge Elimination System (NPDES) program administration. Annual and five-year permit renewal fees are required for the NPDES industrial wastewater permits at Plants Crist, Smith and Scholz.

Accomplishments:

Gulf has complied with the NPDES program administration fee submittal schedule.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$35,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.9**

Title: Lead & Copper Rule

FPSC Approval: Order No. PSC-95-1051-FOF-EI

Description:

The Lead and Copper Rule expenses include potable water treatment and sampling costs as required by the Florida Department of Environmental Protection (FDEP) regulations.

Accomplishments:

Gulf has complied with all sampling and analytical protocols.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.10**

Title: Environmental Auditing/Assessment

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The Environmental Auditing/Assessment program ensures continued compliance with environmental laws, rules, and regulations through auditing and/or assessment of company facilities and operations.

Accomplishments:

Audits and assessments completed to date have demonstrated compliance with environmental laws, rules, and regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$15,000

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.11**

Title: General Solid and Hazardous Waste

FPSC Approval: Order No. PSC-94-0044-FOF-EI

Description:

The General Solid and Hazardous Waste program provides for the proper identification, handling, storage, transportation and disposal of solid and hazardous wastes. This line item also includes O&M expenses associated with Gulf's Spill Prevention Control and Countermeasures (SPCC) plans.

Accomplishments:

Gulf has complied with all hazardous and solid waste regulations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$968,840

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.12**

Title: Above Ground Storage Tanks

FPSC Approval: Order No. PSC-97-1047-FOF-EI

Description:

The aboveground storage tank projects are required under the provisions of Chapter 62-762, F.A.C. which includes specific performance standards applicable to storage tank systems. These performance standards include maintenance requirements, installation of secondary containment and cathodic protection systems, as well as periodic tank integrity testing.

Accomplishments:

Gulf has complied with all applicable storage tank requirements.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$183,659

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.13**

Title: Low NO_x

FPSC Approval: Order No. PSC-98-0803-FOF-EI

Description:

The Low NO_x activity refers to the maintenance expenses associated with the Low NO_x burner tips on Crist Units 4 & 5 and Smith Unit 1.

Accomplishments:

Burner tips were installed on Plant Crist Units 4 & 5 and Plant Smith Unit 1. The Plant Smith Unit 1 Low NO_x burners were retired in April 2016 when the unit ceased operations.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.14**

Title: Ash Pond Diversion Curtains

FPSC Approval: Order No. PSC-98-1764-FOF-EI

Description:

The installation of flow diversion curtains in the Plant Crist industrial wastewater pond were required to effectively increase water retention time in the pond. Diversion curtains allow for the sedimentation/precipitation treatment process to be more effective in reducing levels of suspended particulate from the Plant Crist outfall.

Accomplishments:

Plant Crist replaced the diversion curtains and dredged the pond during the 2009-2010 timeframe.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.15**

Title: Mercury Emissions

FPSC Approval: Order No. PSC-99-0912-FOF-EI

Description: The Mercury Emissions program pertains to requirements for Gulf to periodically analyze coal shipments for mercury and chlorine content. The Environmental Protection Agency (EPA) mandated that shipments of coal would be analyzed for mercury and chlorine only during 1999. No further notices of continued sampling requirements of coal shipments beyond 1999 have been issued by EPA, therefore, no expenses have been planned for this activity.

Accomplishments:

Coal shipments were analyzed as required during 1999. Sampling and analytical requirements are not expected during 2020.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.16**

Title: Sodium Injection

FPSC Approval: Order No. PSC-99-1954-FOF-EI

Description:

This line item includes O&M expenses associated with the sodium injection system at Plant Crist. Sodium carbonate is added to the Plant Crist coal supply to enhance precipitator efficiencies when burning certain low sulfur coals.

Accomplishments:

Sodium carbonate injection is used at Plant Crist as necessary when low sulfur coal is burned.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.17**

Title: Gulf Coast Ozone Study (GCOS)

FPSC Approval: Order No. PSC-00-0476-FOF-EI

Description:

This project referred to Gulf's participation in the Gulf Coast Ozone Study (GCOS) which was a joint modeling analysis between Gulf Power and the State of Florida to provide an improved basis for assessment of eight-hour ozone air quality for Northwest Florida. The goal of the project was to develop strategies for ozone ambient air attainment to supplement the Florida Department of Environmental Protection (FDEP) studies submitted to the Environmental Protection Agency (EPA) for Escambia and Santa Rosa counties.

Accomplishments: The GCOS project was completed during 2006.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.18**

Title: SPCC Substation Project

FPSC Approval: Order No. PSC-03-1348-FOF-EI

Description:

During 2002 EPA published a revision to Title 40 Code of Regulation Part 112, commonly referred to as the Spill Prevention Control and Countermeasures (SPCC) regulation. The revision expanded applicability of the rule to specifically include oil containing electrical transformers and regulators. Gulf was required to install additional containment and/or diversionary structures or equipment at several substations to prevent a potential discharge of oil to navigable waters of the United States or adjoining shorelines.

Accomplishments: Gulf has assessed its substations to determine which sites are subject to the revised SPCC regulations. Additional containment has been added to the substations that were identified as having a higher risk of discharging oil into navigable waters of the United States or adjoining shorelines.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.19**

Title: FDEP NO_x Reduction Agreement

FPSC Approval: Order No. PSC-02-1396-FOF-EI

Description: This line item includes O&M expenses associated with the Crist Unit 7 SCR and the Crist Units 4 and 5 Selective Non-Catalytic Reduction (SNCR) projects that were included as part of the Florida Department of Environmental Protection (FDEP) and Gulf Power Agreement entered into on August 28, 2002 to address ozone attainment. Anhydrous ammonia, urea, air monitoring, catalyst regeneration, and general operation and maintenance expenses are included in this line item.

Accomplishments: The Crist Unit 7 SCR and the Crist Units 4 and 5 SNCRs are fully operational. The Crist Unit 6 SNCR was retired when the Crist Unit 6 SCR was placed in-service during the Spring of 2012. The Crist Unit 6 SCR was installed as part of the Air Quality Compliance Program.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$560,731

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.20**

Title: Air Quality Compliance Program

FPSC Approval: Order No. PSC-06-0972-FOF-EI
Order No. PSC-13-0506-PAA-EI
Order No. PSC-17-0178-S-EI

Description: This line item covers prudently incurred costs for compliance with Gulf's Air Quality Compliance Program including expenses associated with Gulf's ownership portion of the Scherer 3 baghouse, SCR, and scrubber projects as well as associated equipment. More specifically, the line item includes the cost of anhydrous ammonia, hydrated lime, urea, limestone and general O&M expenses.

Accomplishments: The Plant Smith Unit 1 and Unit 2 SNCRs were placed in service during May 2009 and December 2008, respectively. The Smith SNCRs were retired in April 2016 after the coal units cease operations. The Crist Units 4 -7 scrubber project was placed in-service December of 2009 and the Crist Unit 6 hydrated lime injection system was placed in-service in 2011. The Plant Crist Unit 6 SCR was placed-in-service in April of 2012. The Plant Daniel scrubbers were placed in-service in November 2015. The Plant Daniel Bromine and Activated Carbon Injection systems were placed in-service in December 2015. This line items includes expenses associated with a baghouse, SCR, and scrubber as well as associated equipment installed at Plant Scherer 3. Plant Scherer 3 baghouse was placed in-service February 2009, SCR in-service December 2010, and scrubber in-service March 2011.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$18,287,138

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.21**

**Title: Maximum Achievable Control Technology (MACT)
Information Collection Request (ICR)**

FPSC Approval: Order No. PSC-09-0759-FOF-EI

Description: During early 2010 EPA finalized an extensive Information Collection Request (ICR) for coal and oil fired steam electric generating units to support Maximum Achievable Control Technology (MACT) rulemaking under Section 112 of the Clean Air Act (CAA). The ICR required submission of information on control equipment efficiencies, emissions, capital and O&M costs, and fuel data for all coal and oil fired generating units greater than 25 MW.

Accomplishments:

Gulf completed the Part I & 2 MACT ICR survey and the Part 3 emissions testing reports during 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: N/A

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.22**

Title: Crist Water Conservation

FPSC Approval: Order No. PSC-08-0775-FOF-EI

Description: Gulf Power entered into an agreement with the Emerald Coast Utilities Authority (ECUA) to begin utilizing reclaimed water to reduce the demand for groundwater and surface water withdrawals. This line item includes general O&M expenses associated with the Plant Crist reclaimed water system such as piping, pump, and valve maintenances.

Accomplishments:

Gulf began receiving reclaimed water from ECUA during November 2010.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$45,978

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.23**

Title: Coal Combustion Residuals

FPSC Approval: PSC-15-0536-FOF-EI

Description: The Coal Combustion Residuals (CCR) program includes expenses related to the regulation of Coal Combustion Residuals by the United States Environmental Protection Agency (“EPA”) and the Florida Department of Environmental Protection (“FDEP”). On April 17, 2015 EPA published the final CCR rule in the Federal register regulating CCR disposal under Subtitle D of the Resource Conservation and Recovery Act (RCRA). The CCR rule is located in Title 40 Code of Federal Regulations (CFR) Parts 257 and 261. The CCR rule regulates the disposal of CCR, including coal ash and gypsum, as non-hazardous solid waste at active generating power plants. The rule applies to CCR Units at Gulf’s Plants Crist, Scherer, Smith, and Daniel. Plant Scherer is also regulated under Georgia’s Environmental Protection Division CCR Rule, which requires permit applications to be submitted for the facility’s ash pond and CCR landfill by November 22, 2019.

In addition, pursuant to its authority granted under the Clean Water Act, the FDEP issues National Pollutant Discharge Elimination System (NPDES) industrial wastewater permits for each of Gulf’s generating facilities. A NPDES permit renewal for Plant Scholz (FL0002283) was issued on October 20, 2015 which requires closure of the existing on-site ash pond.

Accomplishments:

During 2015 Gulf established a publicly available website, began conducting and documenting weekly and monthly inspections, and prepared a fugitive dust plan as required by the CCR rule. Gulf also installed permanent markers at all CCR ponds and conducted annual inspections of the CCR impoundments and landfills. In 2017, Gulf completed construction of the Plant Scholz slurry wall, industrial wastewater pond, and supporting activities to facilitate closure. In 2018, Gulf moved forward with the Smith and Scholz ash pond closure projects which includes removing CCR material from portions of the existing ponds, and transferring CCR material to a dry stack area within the footprint of the pond.

Fiscal Expenditures: N/A

Progress Summary: See Accomplishments

Projections: \$6,866,072

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
January 2020 - December 2020

**Description and Progress Report of
Environmental Compliance Activities and Projects
O & M Line Item 1.24**

Title: Smith Water Conservation

FPSC Approval: Order No. PSC-09-0759-FIF-EI

Description: Specific Condition Nine of the Northwest Florida Water Management District (NFWMD) Individual Water Use Permit Number 19850773 (Permit) issued on November 30, 2006, requires Gulf's Plant Smith to implement measures to increase water conservation and efficiency. On October 20, 2008, the NFWMD issued a letter stating that the re-use of reclaimed water meets the requirement listed in Specific Condition Nine in the Permit. This line item includes general O&M expenses associated with the Plant Smith reclaimed water system such as sampling and analytical charges, and mechanical integrity testing expenses required by the FDEP permit.

Fiscal Expenditures: N/A

Progress Summary: Gulf has installed three deep injection wells, a pump station and associated piping

Projections: \$48,696

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

ENVIRONMENTAL COST RECOVERY CLAUSE

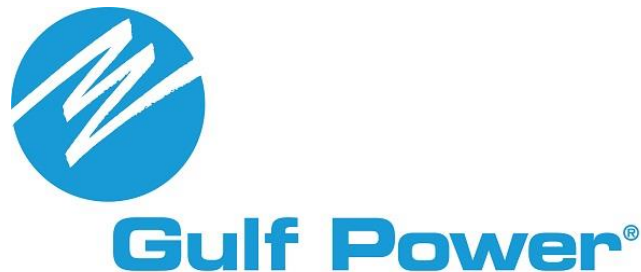
DOCKET NO. 20190007-EI

**PREPARED DIRECT TESTIMONY
AND EXHIBIT OF
C. SHANE BOYETT**

**PROJECTION FILING
FOR THE PERIOD**

JANUARY 2020- DECEMBER 2020

August 30, 2019



1 GULF POWER COMPANY

2 Before the Florida Public Service Commission

3 Prepared Direct Testimony of

4 C. Shane Boyett

Docket No. 20190007-EI

Date of Filing: August 30, 2019

5 Q. Please state your name, business address and occupation.

6 A. My name is Shane Boyett. My business address is One Energy Place,
7 Pensacola, Florida 32520. I am the Regulatory, Forecasting and Planning
8 Manager for Gulf Power Company. (Gulf or the Company).

9
10 Q. Have you previously filed testimony in this docket?

11 A. Yes I have.

12
13 Q. What is the purpose of your testimony?

14 A. The purpose of my testimony is to present both the calculation of revenue
15 requirements and the development of environmental cost recovery factors
16 for the period January 2020 through December 2020. I will also present a
17 correction of Gulf Power's weighted average cost of capital and resulting
18 recalculation of the 2019 estimated true-up amount based upon the
19 revised May 2019 Earnings Surveillance Report (Revised May ESR) that
20 was submitted to the Florida Public Service Commission (FPSC or
21 Commission) on August 8, 2019.

22
23
24
25

1 Q. Have you prepared any exhibits that contain information to which you will
2 refer in your testimony?

3 A. Yes, I am sponsoring two exhibits. My first exhibit consists of eight
4 schedules, which are Gulf Power's environmental cost recovery projection
5 schedules. My second exhibit contains five schedules that provide the
6 recalculation of the estimated true-up amount for the period January 2019
7 through December 2019, which was filed with the FPSC in Docket No.
8 20190007-EI on July 26, 2019. Both exhibits were prepared under my
9 direction, supervision, or review.

10

11 Counsel: We ask that Mr. Boyett's exhibits
12 be marked as Exhibit No. ____ (CSB-3)
13 and Exhibit No. ____ (CSB-4)

14

15 Q. What environmental costs is Gulf requesting recovery of through the
16 Environmental Cost Recovery Clause (ECRC)?

17 A. As discussed in the testimony of Gulf Witness Richard M. Markey, Gulf is
18 requesting recovery for certain environmental compliance expenses and
19 capital costs that are consistent with both the decision of the Commission in
20 Order No. PSC-94-0044-FOF-EI in Docket No. 930613-EI and past
21 proceedings in this ongoing recovery docket. The costs identified for
22 recovery through the ECRC are not currently being recovered through base
23 rates or any other cost recovery mechanism.

24

25

1 Q. How was the amount of projected Operations and Maintenance (O&M)
2 expenses to be recovered through the ECRC calculated?

3 A. Mr. Markey has provided projected recoverable O&M expenses for
4 January 2020 through December 2020. Schedule 2P of Exhibit CSB-3
5 shows the calculation of the recoverable O&M expenses broken down
6 between demand-related and energy-related expenses. Schedule 2P also
7 provides the jurisdictional recoverable O&M expenses. All O&M expenses
8 associated with compliance with air quality environmental regulations were
9 considered to be energy-related, consistent with Commission Order No.
10 PSC-94-0044-FOF-EI. The remaining expenses were broken down
11 between demand and energy, consistent with Gulf's last approved cost-of-
12 service methodology.

13
14 Q. Please describe Schedules 3P and 4P of your Exhibit CSB-3.

15 A. Schedule 3P summarizes the monthly recoverable revenue requirements
16 associated with each capital investment program for the recovery period.
17 Schedule 4P shows the detailed calculation of the revenue requirements
18 associated with each investment program. Schedules 3P and 4P also
19 include the calculation of the jurisdictional amount of recoverable revenue
20 requirements. To prepare these schedules, Mr. Markey provided the
21 expenditures, clearings, retirements, salvage, and cost of removal related
22 to each capital project, as well as the monthly costs for emission
23 allowances. From that information, plant-in-service and construction work
24 in progress (non-interest bearing) was calculated. Additionally,
25 depreciation, amortization and dismantlement expense and the associated

1 accumulated depreciation balances, were calculated based on Gulf's
2 approved depreciation rates, amortization periods, and dismantlement
3 accruals. The capital projects identified for recovery through the ECRC
4 are those environmental projects which were not included in the test year
5 on which present base rates were set.

6

7 Q. How was the amount of property taxes to be recovered through the ECRC
8 derived?

9 A. Property taxes were calculated by applying the projected applicable
10 millage rate to the ECRC apportioned assessed value.

11

12 Q. What capital structure and cost rates were used to develop the rate of
13 return, applied to calculate the revenue requirements, as shown on 8P of
14 Exhibit CSB-3?

15 A. The capital structure and cost rates used for cost recovery clause
16 purposes is based on the weighted average cost of capital presented in
17 Gulf's Revised May 2019 ESR, as adjusted per the terms of the 2018 Tax
18 Settlement and Stipulation Agreement, approved by FPSC Order No.
19 PSC-2018-0180-FOF-EI in Docket No. 20180039-EI, dated April 12, 2018.

20

21 Gulf is party to an Unopposed Joint Motion to Modify Order No. PSC-12-
22 0425-PAA-EU Regarding Weighted Average Cost of Capital Methodology
23 (Joint Motion), filed on August 21, 2019 in this docket. The Joint Motion
24 proposes modifications to the existing methodology for calculating the
25 weighted average cost of capital (WACC) applicable to clause-recoverable

1 investments to enable compliance with Internal Revenue Service
2 Normalization Rules. Gulf Power's depreciation-related accumulated
3 deferred income taxes (ADIT) in its Revised May ESR filing is less than its
4 projected ADITs; therefore, the Limitation Provision is met or exceeded,
5 and no adjustments are necessary to the Revised May ESR capital
6 structure. Under either methodology, the rate of return used to calculate
7 ECRC revenue requirements includes a return on equity of 10.25 percent
8 and a federal income tax rate of 21 percent.

9
10 Q. How has the breakdown between demand-related and energy-related
11 investment costs been determined?

12 A. Consistent with Commission Order No. PSC-13-0606-FOF-EI dated
13 November 19, 2013, in Docket No. 130007-EI, investment costs
14 recoverable through ECRC are allocated between demand and energy
15 based on the 12-MCP and 1/13th energy allocator, respectively. The use
16 of this allocation method is consistent with cost-of-service studies
17 approved in Gulf's most recent base rate case. The calculation of this
18 breakdown is shown on Schedule 4P and summarized on Schedule 3P.

19
20 Q. What jurisdictional factors were used to calculate projected recoverable
21 costs for the period January 2020 through December 2020?

22 A. The demand jurisdictional factors applied in the calculation of retail
23 revenue requirements is 97.23427 percent, which is based upon Gulf
24 Power's 2018 Cost of Service Load Research Study results filed with the
25 Commission in accordance with Rule 25-6.0437, F.A.C. The energy

1 jurisdictional factors for each month are based on historical 2018 retail
2 kilowatt-hour sales expressed as a percentage of 2018 total territorial
3 kilowatt-hour sales. The existing wholesale generation services
4 agreement between Gulf Power Company and Florida Public Utilities
5 Company (FPU) will expire on December 31, 2019; however, on August
6 12, 2019, Gulf Power and FPU executed a new stratified wholesale
7 agreement that will commence on January 1, 2020, if approved. In order
8 to implement a stratified allocation of costs between the retail and
9 wholesale jurisdiction consistent with the new contract structure,
10 considerable work by Gulf Power to stratify environmental costs and
11 derive appropriate stratified jurisdictional factors must be completed. Gulf
12 currently estimates this work will be completed before 2020 final true-up
13 calculations are filed with the Commission. Subject to the foregoing
14 determination of stratified jurisdictional factors, any eventual over or under
15 recovery of costs due to changes in jurisdictional allocations will be
16 handled through the normal true-up process.

17
18 Q. Have there been any other notable changes to the projected recoverable
19 costs for the period January 2020 through December 2020?

20 A. Yes. The ratemaking adjustment I have referred to in previous testimony
21 as the "Scherer/Flint credit" will cease at the end of December 2019 when
22 the long-term wholesale contract with Flint EMC expires on December 31,
23 2019. As a result, the portion of Scherer Unit 3 ECRC costs which were
24 previously excluded from Gulf's retail cost recovery will be included in the
25 ECRC recoverable costs and revenue requirements beginning in 2020.

1 The end of this ratemaking treatment was contemplated by the Stipulation
2 and Settlement Agreement approved by FPSC Order No. PSC-17-0178-S-
3 EI.

4

5 Q. What is the total amount of projected recoverable costs related to the
6 period January 2020 through December 2020?

7 A. The total projected jurisdictional recoverable costs for the period January
8 2020 through December 2020 is \$189,722,598 as shown on line 1c of
9 Schedule 1P of Exhibit CSB-3. This amount includes costs related to
10 O&M activities of \$31,239,013 and costs related to capital projects of
11 \$158,483,585, as shown on lines 1a and 1b of Schedule 1P.

12

13 Q. Please describe the revised schedules contained in your Exhibit CSB-4.

14 A. Gulf discovered miscalculations in the May 2019 Earnings Surveillance
15 Report and subsequently submitted a Revised May 2019 Earnings
16 Surveillance Report to the Commission on August 8, 2019. The revisions
17 caused a slight change in the WACC used for cost recovery purposes as
18 calculated based upon the Revised May ESR. The result was a change
19 from 6.9752 to 6.9802 percent, an increase of one-half of one basis point
20 on the annual pre-tax WACC.

21

22

23

24

25

1 Q. How does the revised WACC affect the estimated/actual true-up amount
2 for the period ending 2019 that you previously filed in this docket filed on
3 July 26, 2019?

4 A. When the revised WACC is applied to the ECRC average net investment
5 from July 2019 through December 2019, the 2019 estimated true-up over-
6 recovery amount changes from \$4,640,870 to \$4,609,567, a decrease of
7 \$31,303. Exhibit CSB-4 contains certain revised 2019 estimated true-up
8 schedules. Schedule 1E of this exhibit shows the revised total true-up
9 over-recovery of \$4,609,567. The estimated true-up amount will be added
10 to the 2018 final true-up of \$1,896,136, which results in a total true-up
11 over-recovery of \$6,505,703 to be included in the proposed 2020 ECRC
12 factors. Schedule 2E of this exhibit presents the revised calculation of the
13 estimated true-up amount for the period January 2019 through December
14 2019. Schedule 3E of this exhibit presents the calculation of the revised
15 interest provision. Schedule 6E of this exhibit compares recoverable costs
16 from the revised 2019 estimated/actual to the original 2019 projection.
17 Schedule 7E provides the revised monthly jurisdictional recoverable
18 revenue requirements associated with each project.

19
20 Q. What is the total recoverable revenue requirement to be recovered in the
21 projection period January 2020 through December 2020, and how was it
22 allocated to each rate class?

23 A. The total recoverable revenue requirement including revenue taxes is
24 \$183,348,811 for the period January 2020 through December 2020, as
25 shown on line 5 of Schedule 1P of Exhibit CSB-3. This amount includes

1 the recoverable costs related to the projection period offset by the revised
2 total over-recovery true-up amount of \$6,505,703. Schedule 1P also
3 summarizes the energy and demand components of the requested
4 revenue requirement. The total recoverable energy and demand amounts
5 are allocated by rate class using the appropriate energy and demand
6 allocators as shown on Schedule 6P and 7P of Exhibit CSB-3.
7

8 Q. How were the rate class allocation factors calculated for use in the
9 Environmental Cost Recovery Clause?

10 A. The demand allocation factors used in the ECRC have been calculated using the
11 2018 Cost of Service Load Research Study results filed with the Commission in
12 accordance with Rule 25-6.0437, F.A.C. and adjusted for losses. The energy
13 allocation factors were calculated based on projected kWh sales for the period
14 adjusted for losses. The calculation of the allocation factors for the period is
15 shown in columns A through G on Schedule 6P of Exhibit CSB-3.
16

17 Q. How were these factors applied to allocate the requested recovery amount
18 properly to the rate classes?

19 A. As I described earlier in my testimony, Schedule 1P of Exhibit CSB-3
20 summarizes the energy and demand portions of the total requested
21 revenue requirement. The energy-related recoverable revenue
22 requirement of \$30,703,797 for the period January 2020 through
23 December 2020 was allocated using the energy allocator, as shown in
24 column C on Schedule 7P of Exhibit CSB-3. The demand-related
25 recoverable revenue requirement of \$152,645,014 for the period January

1 2020 through December 2020 was allocated using the demand allocator,
2 as shown in column D on Schedule 7P. The energy-related and demand-
3 related recoverable revenue requirements are added together to derive
4 the total amount assigned to each rate class, as shown in column E on
5 Schedule 7P.

6

7 Q. What is the monthly amount related to environmental costs recovered
8 through this factor that will be included on a residential customer's bill for
9 1,000 kWh?

10 A. The environmental costs recovered through the clause from the residential
11 customer who uses 1,000 kWh will be \$18.97 monthly for the period
12 January 2020 through December 2020.

13

14 Q. When does Gulf propose to collect its environmental cost recovery
15 charges?

16 A. The factors will be effective beginning with Cycle 1 billings in January
17 2020 and will continue through the last billing cycle of December 2020.

18

19 Q. Mr. Boyett, does this conclude your testimony?

20 A. Yes.

21

22

23

24

25

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 20190007-EI

Before me, the undersigned authority, personally appeared C. Shane Boyett, who being first duly sworn, deposes and says that he is the Regulatory, Forecasting and Pricing Manager of Gulf Power Company, a Florida corporation, that the foregoing is true and correct to the best of his knowledge and belief. He is personally known to me.

C. Shane Boyett

C. Shane Boyett
Regulatory, Forecasting and Pricing Manager

Sworn to and subscribed before me this 30th day of August, 2019.

Melissa Darnes

Notary Public, State of Florida at Large



MELISSA DARNES
MY COMMISSION # FF 912698
EXPIRES: December 17, 2019
Bonded Thru Budget Notary Services

Schedule 1P

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
Total Jurisdictional Amount to be Recovered

For the Projected Period
January 2020 - December 2020

<u>Line No.</u>	<u>Energy (\$)</u>	<u>Demand (\$)</u>	<u>Total (\$)</u>
1			
a			
b			
c			
2			
3			
4			
5			

Notes:

Allocation to energy and demand in each period are in proportion to the respective period split of costs indicated on Lines 7 & 8 of Schedules 5E & 7E and 5A & 7A.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
 January 2020 - December 2020

O & M Activities
 (in Dollars)

Line	Description of O & M Activities	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	End of	Method of Classification				
		January	February	March	April	May	June	July	August	September	October	November	December	12-Month	Demand	Energy	12-Month	Demand	Energy	12-Month	Demand	Energy		
1	Sulfur	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.1	Sulfur	13,338	17,950	133,893	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	13,338	285,269	0	0	285,269	0	
.2	Air Emission Fees	17,448	17,448	26,501	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	231,465	0	0	231,465	0	
.3	Title V	500	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	0	1,000	0	0	1,000	0	
.4	Asbestos Fees	58,190	57,578	65,658	75,462	62,093	58,537	59,044	58,709	58,584	58,584	58,433	58,433	58,433	58,433	58,433	58,433	58,433	736,399	0	0	736,399	0	
.5	Emission Monitoring	110,877	110,219	137,740	120,309	123,088	144,384	136,108	158,707	133,207	127,731	122,458	117,729	122,458	122,458	122,458	122,458	122,458	1,542,559	0	0	1,542,559	0	
.6	General Water Quality	201,765	201,765	203,444	162,107	162,107	206,269	210,061	162,107	162,107	162,107	162,107	201,854	201,854	201,854	201,854	201,854	201,854	2,241,964	0	0	2,241,964	0	
.7	Groundwater Contamination Investigation	11,500	500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35,000	0	0	35,000	0	
.8	State NPDES Administration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.9	Lead & Copper Rule	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.10	Environmental Auditing/Assessment	71,092	69,992	97,077	73,071	74,171	84,671	94,777	84,171	80,771	79,671	80,803	80,803	80,803	80,803	80,803	80,803	80,803	968,840	0	0	968,840	0	
.11	General Solid & Hazardous Waste	4,022	13,397	39,737	34,308	9,547	15,761	14,161	11,319	4,547	13,683	8,775	8,775	8,775	8,775	8,775	8,775	8,775	183,659	0	0	183,659	0	
.12	Above Ground Storage Tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.13	Low NOx	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.14	Ash Pond Diversion Curtains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.15	Mercury Emissions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.16	Sodium Injection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.17	Gulf Coast Ozone Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.18	SPEC Substation Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.19	FDEP NOx Reduction Agreement	38,783	38,783	59,803	43,991	18,534	49,809	54,173	49,082	39,626	50,536	54,899	54,899	54,899	54,899	54,899	54,899	54,899	560,731	0	0	560,731	0	
.20	Air Quality Compliance Program	1,642,706	1,273,411	1,601,454	1,592,603	1,497,421	1,655,979	1,665,720	1,896,411	1,482,398	1,456,102	1,261,857	1,261,857	1,261,857	1,261,857	1,261,857	1,261,857	1,261,857	18,287,138	0	0	18,287,138	0	
.21	MACT ICR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.22	Crist Water Conservation	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	3,832	45,978	0	0	45,978	0	
.23	Coal Combustion Residuals	621,619	612,459	603,268	571,436	572,554	600,783	597,552	628,452	549,102	534,820	487,005	487,005	487,005	487,005	487,005	487,005	487,005	6,866,072	0	0	6,866,072	0	
.24	Smith Water Conservation	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	48,696	0	0	48,696	0	
.25	Mercury Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.26	Annual NOx Allowances	387	299	392	312	108	148	160	159	148	148	148	148	148	148	148	148	148	3,087	0	0	3,087	0	
.27	Seasonal NOx Allowances	0	0	0	0	0	978	1,632	1,641	1,417	1,417	0	0	0	0	0	0	0	7,113	0	0	7,113	0	
.28	SO2 Allowances	1,228	1,054	523	408	1,122	1,828	810	812	717	523	281	281	281	281	281	281	281	9,834	0	0	9,834	0	
2	Total of O & M Activities	2,801,346	2,422,745	2,977,380	2,713,179	2,561,396	2,858,787	2,853,373	3,178,310	2,564,779	2,500,935	2,334,506	2,334,506	2,334,506	2,334,506	2,334,506	2,334,506	2,334,506	22,069,805	0	0	22,069,805	0	
3	Recoverable Costs Allocated to Energy	1,772,080	1,406,523	1,888,224	1,744,059	1,611,539	1,799,029	1,812,822	2,067,104	1,623,754	1,566,433	1,407,450	1,407,450	1,407,450	1,407,450	1,407,450	1,407,450	1,407,450	20,121,037	0	0	20,121,037	0	
4	Recoverable Costs Allocated to Demand	1,029,266	1,016,223	1,089,156	969,121	949,857	1,059,758	1,040,551	1,111,206	941,024	934,502	927,056	927,056	927,056	927,056	927,056	927,056	927,056	11,948,768	0	0	11,948,768	0	
5	Retail Energy Jurisdictional Factor	0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427	0.973427
6	Retail Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
7	Jurisdictional Energy Recoverable Costs (A)	1,722,099	1,368,671	1,837,218	1,698,807	1,570,840	1,755,199	1,769,485	2,016,093	1,583,260	1,542,188	1,370,144	1,370,144	1,370,144	1,370,144	1,370,144	1,370,144	1,370,144	19,620,715	0	0	19,620,715	0	
8	Jurisdictional Demand Recoverable Costs (B)	1,000,799	988,117	1,059,033	942,317	923,587	1,030,448	1,011,772	1,080,473	914,998	908,656	901,416	901,416	901,416	901,416	901,416	901,416	901,416	11,618,298	0	0	11,618,298	0	
9	Total Jurisdictional Recoverable Costs for O & M Activities (Lines 7 + 8)	2,722,898	2,356,788	2,896,251	2,641,124	2,494,427	2,785,647	2,781,258	3,096,566	2,498,258	2,450,844	2,271,560	2,271,560	2,271,560	2,271,560	2,271,560	2,271,560	2,271,560	31,239,013	0	0	31,239,013	0	

Notes:
 (A) Line 3 x Line 5 x line loss multiplier
 (B) Line 4 x Line 6

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Air Quality Assurance Testing
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954	83,954
3	Less: Accumulated Depreciation (C)	(4,997)	(5,997)	(6,996)	(7,996)	(8,995)	(9,995)	(10,994)	(11,993)	(12,993)	(13,992)	(14,992)	(15,991)	(16,991)	(16,991)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	78,957	77,957	76,958	75,958	74,959	73,959	72,960	71,960	70,961	69,962	68,962	67,963	66,963	66,963
6	Average Net Investment		78,457	77,457	76,458	75,459	74,459	73,460	72,460	71,461	70,461	69,462	68,462	67,463	67,463
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		365	361	356	351	347	342	337	333	328	323	319	314	4,076
b	Debt Component (Line 6 x Debt Component x 1/12)		91	90	89	88	87	85	84	83	82	81	80	78	1,017
8	Investment Expenses														
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		999	999	999	999	999	999	999	999	999	999	999	999	11,993
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,456	1,450	1,444	1,438	1,433	1,427	1,421	1,415	1,409	1,404	1,398	1,392	17,086
a	Recoverable Costs Allocated to Energy		112	112	111	111	110	110	109	109	108	108	108	107	1,314
b	Recoverable Costs Allocated to Demand		1,344	1,338	1,333	1,328	1,322	1,317	1,312	1,306	1,301	1,296	1,290	1,285	15,772
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		109	109	108	108	107	107	107	106	106	106	105	104	1,282
13	Retail Demand-Related Recoverable Costs (I)		1,307	1,301	1,296	1,291	1,286	1,281	1,275	1,270	1,265	1,260	1,254	1,249	15,336
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,416	1,410	1,404	1,399	1,393	1,388	1,382	1,376	1,371	1,366	1,359	1,354	16,617

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier.
 (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Crist 5, 6 & 7 Precipitator Programs
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323	33,677,323
3	Less: Accumulated Depreciation (C)	1,088,035	976,899	865,764	754,629	643,494	532,359	421,224	310,088	198,953	87,818	(23,317)	(134,452)	(245,587)	(245,587)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	34,765,358	34,654,223	34,543,087	34,431,952	34,320,817	34,209,682	34,098,547	33,987,411	33,876,276	33,765,141	33,654,006	33,542,871	33,431,736	33,431,736
6	Average Net Investment		34,709,790	34,598,655	34,487,520	34,376,385	34,265,249	34,154,114	34,042,979	33,931,844	33,820,709	33,709,574	33,598,438	33,487,303	33,487,303
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		161,574	161,057	160,539	160,022	159,505	158,987	158,470	157,953	157,435	156,918	156,401	155,883	1,904,745
b	Debt Component (Line 6 x Debt Component x 1/12)		40,333	40,204	40,074	39,945	39,816	39,687	39,558	39,429	39,300	39,171	39,041	38,912	475,470
8	Investment Expenses														
a	Depreciation (E)		111,135	111,135	111,135	111,135	111,135	111,135	111,135	111,135	111,135	111,135	111,135	111,135	1,333,622
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		313,042	312,396	311,749	311,103	310,456	309,810	309,163	308,517	307,870	307,224	306,577	305,931	3,713,837
a	Recoverable Costs Allocated to Energy		24,080	24,030	23,981	23,931	23,881	23,832	23,782	23,732	23,682	23,633	23,583	23,533	285,680
b	Recoverable Costs Allocated to Demand		288,962	288,365	287,768	287,172	286,575	285,978	285,381	284,785	284,188	283,591	282,994	282,398	3,428,157
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9733424	0.9740015	0.9723427	0.9723427
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		23,401	23,384	23,333	23,310	23,278	23,251	23,213	23,146	23,092	23,267	22,997	22,909	278,582
13	Retail Demand-Related Recoverable Costs (I)		280,970	280,390	279,809	279,229	278,649	278,069	277,489	276,908	276,328	275,748	275,168	274,587	3,333,344
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		304,371	303,773	303,142	302,539	301,927	301,320	300,702	300,055	299,420	299,015	298,165	297,497	3,611,925

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Crist 7 Flue Gas Conditioning

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation (C)	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322
6	Average Net Investment	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322	1,499,322
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	6,979	83,752
b	Debt Component (Line 6 x Debt Component x 1/12)	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	20,907
8	Investment Expenses														
a	Depreciation (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	8,722	104,659
a	Recoverable Costs Allocated to Energy	671	671	671	671	671	671	671	671	671	671	671	671	671	8,051
b	Recoverable Costs Allocated to Demand	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	8,051	96,608
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)	652	653	653	653	653	654	655	655	654	654	661	654	653	7,851
13	Retail Demand-Related Recoverable Costs (I)	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	7,828	93,936
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	8,480	8,481	8,481	8,481	8,481	8,482	8,483	8,483	8,482	8,482	8,489	8,482	8,481	101,787

Notes:

- (A) Description and reason for "Other" adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Low NOx Burners, Crist 6 & 7
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493	13,626,493
3	Less: Accumulated Depreciation (C)	3,670,041	3,623,837	3,577,632	3,531,428	3,485,223	3,439,019	3,392,815	3,346,610	3,300,406	3,254,201	3,207,997	3,161,792	3,115,588	3,115,588
4	CWIP - Non Interest Bearing	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Net Investment (Lines 2 + 3 + 4) (A)	17,296,534	17,250,330	17,204,125	17,157,921	17,111,717	17,065,512	17,019,308	16,973,103	16,926,899	16,880,694	16,834,490	16,788,286	16,742,081	(0)
6	Average Net Investment	17,273,432	17,227,228	17,181,023	17,134,819	17,088,614	17,042,410	16,996,205	16,950,001	16,903,797	16,857,592	16,811,388	16,765,183	16,718,978	16,718,978
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	80,408	80,193	79,978	79,763	79,547	79,332	79,117	78,902	78,687	78,472	78,257	78,042	77,827	77,827
b	Debt Component (Line 6 x Debt Component x 1/12)	20,072	20,018	19,964	19,911	19,857	19,803	19,750	19,696	19,642	19,589	19,535	19,481	19,427	19,427
8	Investment Expenses														
a	Depreciation (E)	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493	44,493
b	Amortization (F)	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711	1,711
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	146,684	146,415	146,146	145,878	145,609	145,340	145,071	144,803	144,534	144,265	144,000	143,731	143,462	143,462
a	Recoverable Costs Allocated to Energy	11,283	11,263	11,242	11,221	11,201	11,180	11,159	11,139	11,118	11,097	11,077	11,056	11,036	11,036
b	Recoverable Costs Allocated to Demand	135,401	135,153	134,904	134,656	134,408	134,160	133,912	133,664	133,416	133,168	132,920	132,672	132,424	132,424
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9732037	0.9744852	0.9757667	0.9770482	0.9783297	0.9796112	0.9808927	0.9821742	0.9834557	0.9847372	0.9860187	0.9860187
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)	10,965	10,960	10,956	10,951	10,947	10,942	10,938	10,933	10,929	10,924	10,920	10,915	10,911	10,911
13	Retail Demand-Related Recoverable Costs (I)	131,656	131,415	131,173	130,932	130,691	130,450	130,208	129,967	129,726	129,485	129,243	129,002	128,761	128,761
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	142,621	142,374	142,112	141,862	141,609	141,357	141,101	140,831	140,567	140,302	140,045	139,788	139,531	139,531

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: CEMS - Plants Crist & Daniel
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340	4,696,340
3	Less: Accumulated Depreciation (C)	267,027	252,002	236,976	221,950	206,924	191,898	176,872	161,847	146,817	131,795	116,769	101,743	86,717	86,717
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	4,963,367	4,948,341	4,933,315	4,918,290	4,903,264	4,888,238	4,873,212	4,858,186	4,843,160	4,828,135	4,813,109	4,798,083	4,783,057	4,783,057
6	Average Net Investment		4,955,854	4,940,828	4,925,802	4,910,777	4,895,751	4,880,725	4,865,699	4,850,673	4,835,648	4,820,622	4,805,596	4,790,570	4,790,570
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		23,070	23,000	22,930	22,860	22,790	22,720	22,650	22,580	22,510	22,440	22,370	22,300	22,218
b	Debt Component (Line 6 x Debt Component x 1/12)		5,759	5,741	5,724	5,706	5,689	5,671	5,654	5,636	5,619	5,602	5,584	5,567	5,552
8	Investment Expenses														
a	Depreciation (E)		15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026	15,026
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		819	819	819	819	819	819	819	819	819	819	819	819	819
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		44,673	44,586	44,498	44,411	44,323	44,236	44,148	44,061	43,974	43,886	43,799	43,711	43,624
a	Recoverable Costs Allocated to Energy		3,436	3,430	3,423	3,416	3,409	3,403	3,396	3,389	3,383	3,376	3,369	3,362	3,355
b	Recoverable Costs Allocated to Demand		41,237	41,156	41,075	40,994	40,914	40,833	40,752	40,672	40,591	40,510	40,430	40,349	40,268
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		3,339	3,337	3,330	3,328	3,323	3,320	3,315	3,306	3,298	3,294	3,285	3,273	3,266
13	Retail Demand-Related Recoverable Costs (I)		40,096	40,018	39,939	39,861	39,782	39,704	39,625	39,547	39,468	39,390	39,312	39,233	39,154
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		43,436	43,355	43,270	43,188	43,106	43,024	42,940	42,853	42,767	42,681	42,597	42,516	42,435

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Beginning Balances: Crist \$4,106,227; Daniel \$590,112. Ending Balances: Crist \$4,106,227; Daniel \$590,112.
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Substation Contamination Remediation

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893	5,135,893
3	Less: Accumulated Depreciation (C)	(469,604)	(482,550)	(495,497)	(508,443)	(521,389)	(534,336)	(547,282)	(560,228)	(573,175)	(586,121)	(599,067)	(612,014)	(624,960)	(624,960)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	4,666,289	4,653,343	4,640,396	4,627,450	4,614,504	4,601,557	4,588,611	4,575,665	4,562,718	4,549,772	4,536,826	4,523,879	4,510,933	4,510,933
6	Average Net Investment	4,659,816	4,646,869	4,633,923	4,620,977	4,608,030	4,595,084	4,582,138	4,569,191	4,556,245	4,543,299	4,530,352	4,517,406	4,504,459	4,517,406
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	21,691	21,631	21,571	21,511	21,451	21,390	21,330	21,270	21,210	21,149	21,089	21,029	20,969	20,969
b	Debt Component (Line 6 x Debt Component x 1/12)	5,415	5,400	5,385	5,370	5,355	5,339	5,324	5,309	5,294	5,279	5,264	5,249	5,234	5,234
8	Investment Expenses														
a	Depreciation (E)	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946	12,946
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	40,052	39,977	39,902	39,827	39,751	39,676	39,601	39,525	39,450	39,375	39,299	39,224	39,149	39,149
a	Recoverable Costs Allocated to Energy	3,081	3,075	3,069	3,064	3,058	3,052	3,046	3,040	3,035	3,029	3,023	3,017	3,011	3,011
b	Recoverable Costs Allocated to Demand	36,972	36,902	36,832	36,763	36,693	36,624	36,554	36,485	36,415	36,346	36,276	36,207	36,137	36,137
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9732077	0.9744942	0.9757807	0.9770672	0.9783537	0.9796402	0.9809267	0.9822132	0.9835000	0.9847865	0.9860730	0.9860730
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)	2,994	2,992	2,986	2,984	2,981	2,978	2,975	2,973	2,965	2,959	2,952	2,948	2,937	2,937
13	Retail Demand-Related Recoverable Costs (I)	35,949	35,881	35,814	35,746	35,679	35,611	35,543	35,476	35,408	35,341	35,273	35,205	35,137	35,137
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	38,943	38,874	38,800	38,730	38,659	38,589	38,517	38,441	38,367	38,293	38,221	38,149	38,077	38,077

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Raw Water Well Flowmeters - Plants Crist & Smith

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950	149,950
3	Less: Accumulated Depreciation (C)	(50,849)	(51,344)	(51,839)	(52,334)	(52,829)	(53,323)	(53,818)	(54,313)	(54,808)	(55,303)	(55,798)	(56,292)	(56,787)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	99,100	98,606	98,111	97,616	97,121	96,626	96,131	95,637	95,142	94,647	94,152	93,657	93,162	
6	Average Net Investment		98,853	98,358	97,863	97,368	96,874	96,379	95,884	95,389	94,894	94,399	93,905	93,410	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		460	458	456	453	451	449	446	444	442	439	437	435	5,370
b	Debt Component (Line 6 x Debt Component x 1/12)		115	114	114	113	113	112	111	111	110	110	109	109	1,340
8	Investment Expenses		495	495	495	495	495	495	495	495	495	495	495	495	5,938
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,070	1,067	1,064	1,061	1,058	1,055	1,053	1,050	1,047	1,044	1,041	1,038	12,648
a	Recoverable Costs Allocated to Energy		82	82	82	82	81	81	81	81	81	80	80	80	973
b	Recoverable Costs Allocated to Demand		988	985	982	980	977	974	972	969	966	964	961	958	11,675
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		80	80	80	80	79	79	79	79	79	79	78	78	949
13	Retail Demand-Related Recoverable Costs (I)		960	958	955	952	950	947	945	942	940	937	934	932	11,352
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,040	1,038	1,035	1,032	1,029	1,027	1,024	1,021	1,018	1,016	1,013	1,010	12,301

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Crist Cooling Tower Cell
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation (C)	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926
6	Average Net Investment	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926	531,926
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	29,713
b	Debt Component (Line 6 x Debt Component x 1/12)	618	618	618	618	618	618	618	618	618	618	618	618	618	7,417
8	Investment Expenses														
a	Depreciation (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	37,131
a	Recoverable Costs Allocated to Energy	238	238	238	238	238	238	238	238	238	238	238	238	238	2,856
b	Recoverable Costs Allocated to Demand	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	2,856	34,274
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9718210	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)	231	232	232	232	232	232	232	232	232	232	234	232	232	2,785
13	Retail Demand-Related Recoverable Costs (I)	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	2,777	33,326
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	3,009	3,009	3,009	3,009	3,009	3,009	3,009	3,010	3,009	3,009	3,012	3,009	3,009	36,112

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Cist Dechlorination System
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697	380,697
3	Less: Accumulated Depreciation (C)	(258,844)	(260,100)	(261,356)	(262,612)	(263,869)	(265,125)	(266,381)	(267,638)	(268,894)	(270,150)	(271,407)	(272,663)	(273,919)	(273,919)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	121,853	120,597	119,341	118,085	116,828	115,572	114,316	113,059	111,803	110,547	109,290	108,034	106,778	106,778
6	Average Net Investment		121,225	119,969	118,713	117,456	116,200	114,944	113,688	112,431	111,175	109,919	108,662	107,406	107,406
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		564	558	553	547	541	535	529	523	518	512	506	500	6,386
b	Debt Component (Line 6 x Debt Component x 1/12)		141	139	138	136	135	134	132	131	129	128	126	125	1,594
8	Investment Expenses		1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	15,076
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,961	1,954	1,947	1,940	1,932	1,925	1,918	1,910	1,903	1,896	1,888	1,881	23,055
a	Recoverable Costs Allocated to Energy		151	150	150	149	149	148	148	147	146	146	145	145	1,773
b	Recoverable Costs Allocated to Demand		1,811	1,804	1,797	1,790	1,784	1,777	1,770	1,763	1,757	1,750	1,743	1,736	21,282
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		147	146	146	145	145	144	144	143	143	144	142	141	1,729
13	Retail Demand-Related Recoverable Costs (I)		1,761	1,754	1,747	1,741	1,734	1,728	1,721	1,715	1,708	1,701	1,695	1,688	20,693
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,907	1,900	1,893	1,886	1,879	1,872	1,865	1,858	1,851	1,845	1,837	1,829	22,423

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Crist Diesel Fuel Oil Remediation
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923	68,923
3	Less: Accumulated Depreciation (C)	(53,590)	(53,817)	(54,044)	(54,272)	(54,499)	(54,727)	(54,954)	(55,182)	(55,409)	(55,637)	(55,864)	(56,091)	(56,319)	
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	15,334	15,106	14,879	14,651	14,424	14,196	13,969	13,741	13,514	13,287	13,059	12,832	12,604	
6	Average Net Investment		15,220	14,992	14,765	14,537	14,310	14,083	13,855	13,628	13,400	13,173	12,945	12,718	
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		71	70	69	68	67	66	64	63	62	61	60	59	780
	b Debt Component (Line 6 x Debt Component x 1/12)		18	17	17	17	17	16	16	16	16	15	15	15	195
8	Investment Expenses														
	a Depreciation (E)		227	227	227	227	227	227	227	227	227	227	227	227	2,729
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		316	315	313	312	311	309	308	307	305	304	303	301	3,704
	a Recoverable Costs Allocated to Energy		24	24	24	24	24	24	24	24	23	23	23	23	285
	b Recoverable Costs Allocated to Demand		292	290	289	288	287	286	284	283	282	281	279	278	3,419
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		24	24	23	23	23	23	23	23	23	23	23	23	278
13	Retail Demand-Related Recoverable Costs (I)		284	282	281	280	279	278	276	275	274	273	272	271	3,325
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		307	306	305	303	302	301	300	298	297	296	294	293	3,603

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Crist Bulk Tanker Unloading Secondary Containment

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	101,495	1,212,495
3	Less: Accumulated Depreciation (C)	(88,128)	(88,463)	(88,798)	(89,133)	(89,467)	(89,802)	(90,137)	(90,472)	(90,807)	(91,142)	(91,477)	(91,812)	(92,147)	(921,477)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	13,367	13,032	12,697	12,363	12,028	11,693	11,358	11,023	10,688	10,353	10,018	9,683	9,348	9,348
6	Average Net Investment		13,200	12,865	12,530	12,195	11,860	11,525	11,190	10,855	10,520	10,185	9,851	9,516	9,516
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		61	60	58	57	55	54	52	51	49	47	46	44	634
b	Debt Component (Line 6 x Debt Component x 1/12)		15	15	15	14	14	13	13	13	12	12	11	11	158
8	Investment Expenses														
a	Depreciation (E)		335	335	335	335	335	335	335	335	335	335	335	335	4,019
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		412	410	408	406	404	402	400	398	396	394	392	390	4,812
a	Recoverable Costs Allocated to Energy		32	32	31	31	31	31	31	31	30	30	30	30	370
b	Recoverable Costs Allocated to Demand		380	378	376	375	373	371	369	367	366	364	362	360	4,442
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		31	31	31	30	30	30	30	30	30	30	29	29	361
13	Retail Demand-Related Recoverable Costs (I)		370	368	366	364	363	361	359	357	356	354	352	350	4,319
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		400	398	397	395	393	391	389	387	385	384	381	380	4,680

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Crist IWW Sampling System
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543	59,543
3	Less: Accumulated Depreciation (C)	(52,019)	(52,216)	(52,412)	(52,609)	(52,805)	(53,002)	(53,198)	(53,395)	(53,591)	(53,788)	(53,984)	(54,181)	(54,377)	(54,377)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	7,524	7,327	7,131	6,934	6,738	6,541	6,345	6,148	5,952	5,755	5,559	5,362	5,166	5,166
6	Average Net Investment		7,425	7,229	7,032	6,836	6,639	6,443	6,246	6,050	5,853	5,657	5,460	5,264	5,264
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		35	34	33	32	31	30	29	28	27	26	25	25	354
	b Debt Component (Line 6 x Debt Component x 1/12)		9	8	8	8	8	7	7	7	7	7	6	6	88
8	Investment Expenses														
	a Depreciation (E)		196	196	196	196	196	196	196	196	196	196	196	196	2,358
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		240	239	237	236	235	234	233	232	231	229	228	227	2,801
	a Recoverable Costs Allocated to Energy		18	18	18	18	18	18	18	18	18	18	18	17	215
	b Recoverable Costs Allocated to Demand		221	220	219	218	217	216	215	214	213	212	211	210	2,585
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		18	18	18	18	18	18	17	17	17	17	17	17	210
13	Retail Demand-Related Recoverable Costs (I)		215	214	213	212	211	210	209	208	207	206	205	204	2,514
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		233	232	231	230	229	228	226	225	224	223	222	221	2,724

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
(B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
(E) Applicable depreciation rate or rates.
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this program.
(H) Line 9a x Line 10 x line loss multiplier
(I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Sodium Injection System
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622	284,622
3	Less: Accumulated Depreciation (C)	(140,852)	(141,791)	(142,730)	(143,669)	(144,609)	(145,548)	(146,487)	(147,426)	(148,366)	(149,305)	(150,244)	(151,183)	(152,123)	(152,123)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	143,770	142,831	141,892	140,952	140,013	139,074	138,135	137,195	136,256	135,317	134,378	133,438	132,499	132,499
6	Average Net Investment		143,301	142,361	141,422	140,483	139,544	138,604	137,665	136,726	135,787	134,847	133,908	132,969	132,969
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		667	663	658	654	650	645	641	636	632	628	623	619	7,716
b	Debt Component (Line 6 x Debt Component x 1/12)		167	165	164	163	162	161	160	159	158	157	156	155	1,926
8	Investment Expenses		939	939	939	939	939	939	939	939	939	939	939	939	11,271
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		1,773	1,767	1,762	1,756	1,751	1,746	1,740	1,735	1,729	1,724	1,718	1,713	20,913
a	Recoverable Costs Allocated to Energy		136	136	136	135	135	134	134	133	133	133	132	132	1,609
b	Recoverable Costs Allocated to Demand		1,636	1,631	1,626	1,621	1,616	1,611	1,606	1,601	1,596	1,591	1,586	1,581	19,305
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		133	132	132	132	131	131	131	130	130	131	129	128	1,569
13	Retail Demand-Related Recoverable Costs (I)		1,591	1,586	1,581	1,576	1,572	1,567	1,562	1,557	1,552	1,547	1,542	1,537	18,771
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		1,724	1,719	1,713	1,708	1,703	1,698	1,692	1,687	1,682	1,678	1,671	1,666	20,339

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Smith Stormwater Collection System
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379	2,764,379
3	Less: Accumulated Depreciation (C)	(2,186,703)	(2,197,484)	(2,208,265)	(2,219,046)	(2,229,827)	(2,240,608)	(2,251,390)	(2,262,171)	(2,272,952)	(2,283,733)	(2,294,514)	(2,305,295)	(2,316,076)	(2,316,076)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	577,676	566,895	556,113	545,332	534,551	523,770	512,989	502,208	491,427	480,646	469,865	459,084	448,303	448,303
6	Average Net Investment		572,285	561,504	550,723	539,942	529,161	518,380	507,599	496,818	486,036	475,255	464,474	453,693	453,693
7	Return on Average Net Investment		2,664	2,614	2,564	2,513	2,463	2,413	2,363	2,313	2,262	2,212	2,162	2,112	2,112
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		665	652	640	627	615	602	590	577	565	552	540	527	527
b	Debt Component (Line 6 x Debt Component x 1/12)		10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781	10,781
8	Investment Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,110	14,047	13,985	13,922	13,859	13,796	13,734	13,671	13,608	13,546	13,483	13,420	13,420
a	Recoverable Costs Allocated to Energy		1,085	1,081	1,076	1,071	1,066	1,061	1,056	1,052	1,047	1,042	1,037	1,032	1,032
b	Recoverable Costs Allocated to Demand		13,025	12,967	12,909	12,851	12,793	12,735	12,677	12,619	12,562	12,504	12,446	12,388	12,388
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723427
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		1,055	1,051	1,047	1,043	1,039	1,035	1,031	1,026	1,021	1,026	1,011	1,005	1,005
13	Retail Demand-Related Recoverable Costs (I)		12,664	12,608	12,552	12,496	12,439	12,383	12,327	12,270	12,214	12,158	12,102	12,045	12,045
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		13,719	13,660	13,599	13,539	13,478	13,418	13,358	13,296	13,235	13,184	13,113	13,050	13,050

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
(B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
(E) Applicable depreciation rate or rates.
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this program.
(H) Line 9a x Line 10 x line loss multiplier
(I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Smith Waste Water Treatment Facility
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		340,829	0	0	0	0	0	0	0	0	0	0	0	340,829
	c Retirements		150,000	0	0	0	0	0	0	0	0	0	0	0	150,000
	d Cost of Removal		2,500	0	0	0	0	0	0	0	0	0	0	0	2,500
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	178,962	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791	369,791
3	Less: Accumulated Depreciation (C)	248,488	399,918	398,475	397,033	395,591	394,149	392,707	391,265	389,822	388,380	386,938	385,496	384,054	384,054
4	CWIP - Non Interest Bearing	340,829	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	768,279	769,709	768,267	766,824	765,382	763,940	762,498	761,056	759,614	758,171	756,729	755,287	753,845	753,845
6	Average Net Investment		768,994	768,988	767,546	766,103	764,661	763,219	761,777	760,335	758,892	757,450	756,008	754,566	754,566
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		3,580	3,580	3,573	3,566	3,559	3,553	3,546	3,539	3,533	3,526	3,519	3,513	42,586
	b Debt Component (Line 6 x Debt Component x 1/12)		894	894	892	890	889	887	885	884	882	880	878	877	10,631
8	Investment Expenses														
	a Depreciation (E)		1,070	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	1,442	16,934
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		5,543	5,915	5,907	5,899	5,890	5,882	5,873	5,865	5,857	5,848	5,840	5,831	70,151
	a Recoverable Costs Allocated to Energy		426	455	454	454	453	452	452	451	451	450	449	449	5,396
	b Recoverable Costs Allocated to Demand		5,117	5,460	5,453	5,445	5,437	5,429	5,422	5,414	5,406	5,398	5,391	5,383	64,755
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		414	443	442	442	442	441	441	440	439	443	438	437	5,262
13	Retail Demand-Related Recoverable Costs (I)		4,975	5,309	5,302	5,294	5,287	5,279	5,272	5,264	5,257	5,249	5,242	5,234	62,964
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		5,390	5,752	5,744	5,736	5,728	5,721	5,713	5,704	5,696	5,692	5,680	5,671	68,226

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Daniel Ash Management Program
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Cleanings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	14,950,124	149,501,240
3	Less: Accumulated Depreciation (C)	(6,833,192)	(6,870,568)	(6,907,943)	(6,945,318)	(6,982,694)	(7,020,069)	(7,057,444)	(7,094,820)	(7,132,195)	(7,169,570)	(7,206,945)	(7,244,321)	(7,281,696)	(72,816,996)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	8,116,932	8,079,556	8,042,181	8,004,806	7,967,430	7,930,055	7,892,680	7,855,304	7,817,929	7,780,554	7,743,179	7,705,803	7,668,428	76,684,240
6	Average Net Investment		8,098,244	8,060,869	8,023,493	7,986,118	7,948,743	7,911,367	7,873,992	7,836,617	7,799,241	7,761,866	7,724,491	7,687,116	76,684,240
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		37,697	37,523	37,349	37,175	37,001	36,827	36,653	36,479	36,305	36,131	35,958	35,784	440,885
b	Debt Component (Line 6 x Debt Component x 1/12)		9,410	9,367	9,323	9,280	9,236	9,193	9,150	9,106	9,063	9,019	8,976	8,932	110,056
8	Investment Expenses														
a	Depreciation (E)		37,375	37,375	37,375	37,375	37,375	37,375	37,375	37,375	37,375	37,375	37,375	37,375	448,504
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		21,889	21,889	21,889	21,889	21,889	21,889	21,889	21,889	21,889	21,889	21,889	21,889	262,665
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		106,372	106,154	105,937	105,719	105,502	105,284	105,067	104,850	104,632	104,415	104,197	103,980	1,262,109
a	Recoverable Costs Allocated to Energy		8,182	8,166	8,149	8,132	8,116	8,099	8,082	8,065	8,049	8,032	8,015	7,998	97,085
b	Recoverable Costs Allocated to Demand		98,189	97,988	97,788	97,587	97,386	97,186	96,985	96,784	96,584	96,383	96,182	95,982	1,165,024
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		7,952	7,946	7,929	7,921	7,911	7,901	7,889	7,866	7,848	7,908	7,816	7,786	94,673
13	Retail Demand-Related Recoverable Costs (I)		95,473	95,278	95,083	94,888	94,693	94,498	94,303	94,107	93,912	93,717	93,522	93,327	1,132,802
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		103,425	103,224	103,012	102,809	102,603	102,399	102,192	101,974	101,760	101,625	101,338	101,113	1,227,475

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Smith Water Conservation
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		1,273,637	1,408,261	1,542,886	1,590,931	1,638,976	1,590,931	1,283,149	1,061,946	667,585	422,661	277,891	57,925	12,816,779
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	15,338,696	277,891	57,925	15,674,512
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	21,039,732	36,378,428	36,656,319	36,714,245	
3	Less: Accumulated Depreciation (C)	(2,474,754)	(2,556,809)	(2,638,864)	(2,720,919)	(2,802,974)	(2,885,029)	(2,967,084)	(3,049,139)	(3,131,194)	(3,213,249)	(3,325,214)	(3,467,632)	(3,610,705)	
4	CWIP - Non Interest Bearing	2,857,733	4,131,370	5,539,631	7,082,517	8,673,448	10,312,424	11,903,355	13,186,504	14,248,450	14,916,035				
5	Net Investment (Lines 2 + 3 + 4) (A)	21,422,711	22,614,293	23,940,499	25,401,330	26,910,206	28,467,127	29,976,003	31,177,097	32,156,988	32,742,518	33,053,214	33,188,687	33,103,540	
6	Average Net Investment		22,018,502	23,277,396	24,670,915	26,155,768	27,688,666	29,221,565	30,576,550	31,667,042	32,449,753	32,897,866	33,120,951	33,146,114	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		102,496	108,356	114,843	121,755	128,891	136,026	142,334	147,410	151,054	153,140	154,178	154,295	1,614,778
b	Debt Component (Line 6 x Debt Component x 1/12)		25,585	27,048	28,668	30,393	32,174	33,955	35,530	36,797	37,707	38,227	38,487	38,516	403,087
8	Investment Expenses														
a	Depreciation (E)		82,055	82,055	82,055	82,055	82,055	82,055	82,055	82,055	82,055	111,965	142,418	143,073	1,135,950
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		210,137	217,460	225,566	234,203	243,120	252,037	259,919	266,262	270,815	303,332	335,882	335,884	3,153,816
a	Recoverable Costs Allocated to Energy		16,164	16,728	17,351	18,016	18,702	19,387	19,994	20,482	20,832	23,333	25,776	25,837	242,601
b	Recoverable Costs Allocated to Demand		193,972	200,732	208,214	216,187	224,418	232,649	239,925	245,780	249,983	279,999	309,307	310,046	2,911,215
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9723427	0.9723427	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		15,708	16,277	16,883	17,548	18,229	18,915	19,516	19,976	20,312	22,972	25,136	25,152	236,625
13	Retail Demand-Related Recoverable Costs (I)		188,607	195,180	202,456	210,208	218,212	226,215	233,289	238,983	243,069	272,255	300,752	301,471	2,830,698
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		204,316	211,458	219,338	227,756	236,441	245,130	252,805	258,959	263,382	295,227	325,888	326,624	3,067,324

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: Underground Fuel Tank Replacement
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x Debt Component x 1/12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a	Depreciation (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9718210	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
 (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
 (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
 (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
 (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (E) Applicable depreciation rate or rates.
 (F) Applicable amortization period.
 (G) Description and reason for "Other" adjustments to investment expenses for this program.
 (H) Line 9a x Line 10 x line loss multiplier
 (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Crist FDEP Agreement for Ozone Attainment

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	107,574	0	0	0	0	0	0	0	0	107,574
b	Clearings to Plant		0	0	0	949,755	0	0	0	0	0	0	0	0	949,755
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	120,512,234	120,512,234	120,512,234	120,512,234	121,461,989	121,461,989	121,461,989	121,461,989	121,461,989	121,461,989	121,461,989	121,461,989	121,461,989	1,214,619,899
3	Less: Accumulated Depreciation (C)	(38,533,897)	(38,938,855)	(39,343,814)	(39,748,773)	(40,155,299)	(40,563,392)	(40,971,485)	(41,379,578)	(41,787,671)	(42,195,764)	(42,603,857)	(43,011,950)	(43,420,043)	(434,200,043)
4	CWIP - Non Interest Bearing	842,181	842,181	842,181	842,181	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	82,820,519	82,415,560	82,010,601	81,605,642	81,306,690	80,898,597	80,490,504	80,082,411	79,674,318	79,266,225	78,858,132	78,450,039	78,041,946	780,419,946
6	Average Net Investment		82,618,039	82,213,080	81,808,122	81,456,166	81,102,644	80,694,551	80,286,458	79,878,365	79,470,272	79,062,179	78,654,086	78,245,993	782,459,993
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		384,587	382,702	380,817	379,178	377,533	375,633	373,733	371,834	369,934	368,034	366,135	364,235	4,494,356
b	Debt Component (Line 6 x Debt Component x 1/12)		96,002	95,532	95,061	94,652	94,241	93,767	93,293	92,819	92,344	91,870	91,396	90,922	1,121,899
8	Investment Expenses														
a	Depreciation (E)		394,903	394,903	394,903	396,470	398,037	398,037	398,037	398,037	398,037	398,037	398,037	398,037	4,765,475
b	Amortization (F)		10,056	10,056	10,056	10,056	10,056	10,056	10,056	10,056	10,056	10,056	10,056	10,056	120,672
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		885,548	883,192	880,837	880,356	879,867	877,493	875,119	872,745	870,372	867,998	865,624	863,250	10,502,402
a	Recoverable Costs Allocated to Energy		68,119	67,938	67,757	67,720	67,682	67,499	67,317	67,134	66,952	66,769	66,586	66,404	807,877
b	Recoverable Costs Allocated to Demand		817,429	815,254	813,080	812,637	812,185	809,994	807,802	805,611	803,420	801,229	799,037	796,846	9,694,525
10	Energy Jurisdictional Factor		0.9706507	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		66,198	66,110	65,926	65,963	65,973	65,855	65,708	65,478	65,282	65,736	64,933	64,644	787,804
13	Retail Demand-Related Recoverable Costs (I)		794,821	792,707	790,592	790,161	789,722	787,592	785,461	783,330	781,200	779,069	776,938	774,808	9,426,400
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		861,019	858,816	856,519	856,124	855,695	853,446	851,168	848,808	846,481	844,804	841,871	839,451	10,214,204

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for 'Other' adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: SPCC Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925	947,925
3	Less: Accumulated Depreciation (C)	(430,520)	(433,771)	(437,021)	(440,272)	(443,523)	(446,773)	(450,024)	(453,274)	(456,525)	(459,776)	(463,026)	(466,277)	(469,528)	(469,528)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4)(A)	517,405	514,154	510,904	507,653	504,402	501,152	497,901	494,650	491,400	488,149	484,899	481,648	478,397	478,397
6	Average Net Investment		515,779	512,529	509,278	506,028	502,777	499,526	496,276	493,025	489,774	486,524	483,273	480,023	480,023
7	Return on Average Net Investment		2,401	2,386	2,371	2,356	2,340	2,325	2,310	2,295	2,280	2,265	2,250	2,235	2,235
a	Equity Component (Line 6 x Equity Component x 1/12)(D)		599	596	592	588	584	580	577	573	569	565	562	558	558
b	Debt Component (Line 6 x Debt Component x 1/12)		3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094	3,094
8	Investment Expenses		157	157	157	157	157	157	157	157	157	157	157	157	157
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		6,251	6,232	6,213	6,194	6,175	6,156	6,137	6,119	6,100	6,081	6,062	6,043	6,043
a	Recoverable Costs Allocated to Energy		481	479	478	476	475	474	472	471	469	468	466	465	465
b	Recoverable Costs Allocated to Demand		5,770	5,753	5,735	5,718	5,700	5,683	5,665	5,648	5,630	5,613	5,596	5,578	5,578
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		467	466	465	464	463	462	461	459	458	461	455	453	453
13	Retail Demand-Related Recoverable Costs (I)		5,610	5,594	5,577	5,560	5,543	5,526	5,509	5,492	5,475	5,458	5,441	5,424	5,424
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		6,078	6,060	6,042	6,024	6,006	5,988	5,969	5,951	5,932	5,918	5,895	5,876	5,876

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Beginning and Ending Balances: Crist \$919,836; Smith \$14,895.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Crist Common FTIR Monitor
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870	62,870
3	Less: Accumulated Depreciation (C)	(34,504)	(34,712)	(34,919)	(35,126)	(35,334)	(35,541)	(35,749)	(35,956)	(36,164)	(36,371)	(36,579)	(36,786)	(36,994)	(36,994)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	28,366	28,159	27,951	27,744	27,536	27,329	27,121	26,914	26,707	26,499	26,292	26,084	25,877	
6	Average Net Investment		28,263	28,055	27,848	27,640	27,433	27,225	27,018	26,810	26,603	26,395	26,188	25,980	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	132	131	131	130	129	128	127	126	125	124	123	122	121	1,515
b	Debt Component (Line 6 x Debt Component x 1/12)	33	33	33	32	32	32	32	31	31	31	31	30	30	378
8	Investment Expenses														
a	Depreciation (E)	207	207	207	207	207	207	207	207	207	207	207	207	207	2,490
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	372	371	371	369	368	367	366	365	363	362	361	360	359	4,383
a	Recoverable Costs Allocated to Energy	29	29	29	28	28	28	28	28	28	28	28	28	28	337
b	Recoverable Costs Allocated to Demand	343	342	342	341	340	339	338	337	335	334	333	332	331	4,046
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9723427	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)	28	28	28	28	28	28	27	27	27	27	27	27	27	329
13	Retail Demand-Related Recoverable Costs (I)	334	333	333	332	331	329	328	327	326	325	324	323	322	3,934
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	362	360	360	359	358	357	356	355	353	352	351	350	349	4,263

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Precipitator Upgrades for CAM Compliance
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696	13,997,696
3	Less: Accumulated Depreciation (C)	(5,824,120)	(5,870,312)	(5,916,505)	(5,962,697)	(6,008,889)	(6,055,082)	(6,101,274)	(6,147,467)	(6,193,659)	(6,239,851)	(6,286,044)	(6,332,236)	(6,378,429)	(6,378,429)
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	8,173,576	8,127,384	8,081,191	8,034,999	7,988,806	7,942,614	7,896,422	7,850,229	7,804,037	7,757,844	7,711,652	7,665,460	7,619,267	7,619,267
6	Average Net Investment		8,150,480	8,104,287	8,058,095	8,011,903	7,965,710	7,919,518	7,873,325	7,827,133	7,780,941	7,734,748	7,688,556	7,642,363	7,642,363
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		37,940	37,725	37,510	37,295	37,080	36,865	36,650	36,435	36,220	36,005	35,790	35,575	441,094
b	Debt Component (Line 6 x Debt Component x 1/12)		9,471	9,417	9,364	9,310	9,256	9,202	9,149	9,095	9,041	8,988	8,934	8,880	110,108
8	Investment Expenses		46,192	46,192	46,192	46,192	46,192	46,192	46,192	46,192	46,192	46,192	46,192	46,192	554,309
a	Depreciation (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		93,604	93,335	93,066	92,798	92,529	92,260	91,992	91,723	91,454	91,185	90,917	90,648	1,105,511
a	Recoverable Costs Allocated to Energy		7,200	7,180	7,159	7,138	7,118	7,097	7,076	7,056	7,035	7,014	6,994	6,973	85,039
b	Recoverable Costs Allocated to Demand		86,403	86,155	85,907	85,659	85,411	85,163	84,915	84,667	84,419	84,171	83,923	83,675	1,020,471
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		6,997	6,986	6,966	6,953	6,938	6,924	6,907	6,881	6,859	6,906	6,820	6,788	82,926
13	Retail Demand-Related Recoverable Costs (I)		84,014	83,773	83,531	83,290	83,049	82,808	82,567	82,326	82,084	81,843	81,602	81,361	992,248
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		91,011	90,759	90,497	90,243	89,987	89,732	89,474	89,207	88,944	88,749	88,422	88,149	1,075,174

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x Line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Plant Groundwater Investigation
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Less: Accumulated Depreciation (C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	CWIP - Non Interest Bearing	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Average Net Investment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Debt Component (Line 6 x Debt Component x 1/12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Investment Expenses														
a	Depreciation (E)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
a	Recoverable Costs Allocated to Energy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Recoverable Costs Allocated to Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor	0.9706307	0.9719222	0.9718210	0.9728861	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (I)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
(B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
(E) Applicable depreciation rate or rates.
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this program.
(H) Line 9a x Line 10 x line loss multiplier
(I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Crist Water Conservation Program
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Expenditures/Additions		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Clearings to Plant		533,264	0	0	0	0	0	0	0	0	0	0	0	533,264
	c Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	19,846,127	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391	20,379,391
3	Less: Accumulated Depreciation (C)	(6,414,044)	(6,480,416)	(6,547,668)	(6,614,920)	(6,682,172)	(6,749,424)	(6,816,576)	(6,883,928)	(6,951,180)	(7,018,432)	(7,085,684)	(7,152,936)	(7,220,188)	(7,287,440)
4	CWIP - Non Interest Bearing	533,264	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Net Investment (Lines 2 + 3 + 4) (A)	13,965,347	13,898,975	13,831,723	13,764,471	13,697,219	13,629,967	13,562,715	13,495,463	13,428,211	13,360,959	13,293,707	13,226,455	13,159,203	13,091,951
6	Average Net Investment		13,932,161	13,865,349	13,798,097	13,730,845	13,663,593	13,596,341	13,529,089	13,461,837	13,394,585	13,327,333	13,260,081	13,192,829	13,125,577
7	Return on Average Net Investment														
	a Equity Component (Line 6 x Equity Component x 1/12) (D)		64,854	64,543	64,230	63,917	63,604	63,291	62,978	62,665	62,352	62,039	61,726	61,413	61,100
	b Debt Component (Line 6 x Debt Component x 1/12)		16,189	16,112	16,033	15,955	15,877	15,799	15,721	15,643	15,565	15,486	15,408	15,330	15,252
8	Investment Expenses														
	a Depreciation (E)		66,372	67,252	67,252	67,252	67,252	67,252	67,252	67,252	67,252	67,252	67,252	67,252	67,252
	b Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
	d Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
	e Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		147,415	147,907	147,516	147,124	146,733	146,342	145,951	145,559	145,168	144,777	144,386	143,995	143,603
	a Recoverable Costs Allocated to Energy		11,340	11,377	11,347	11,317	11,287	11,257	11,227	11,197	11,167	11,137	11,107	11,077	11,047
	b Recoverable Costs Allocated to Demand		136,076	136,529	136,168	135,807	135,446	135,085	134,724	134,363	134,002	133,640	133,279	132,918	132,557
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		11,020	11,071	11,041	11,024	11,002	10,983	10,959	10,921	10,888	10,964	10,831	10,783	10,735
13	Retail Demand-Related Recoverable Costs (I)		132,312	132,753	132,402	132,051	131,700	131,349	130,998	130,647	130,295	129,944	129,593	129,242	128,891
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		143,332	143,825	143,443	143,075	142,702	142,332	141,956	141,567	141,184	140,909	140,424	140,025	139,626

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Plant NPDES Permit Compliance Programs
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	1,042,071	1,042,071	349,152	349,152	349,152	0	0	0	0	0	0	3,131,598
b	Clearings to Plant		0	0	0	0	0	3,131,598	0	0	0	0	0	0	3,131,598
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	9,950,713	9,950,713	9,950,713	9,950,713	9,950,713	9,950,713	13,082,311	13,082,311	13,082,311	13,082,311	13,082,311	13,082,311	13,082,311	13,082,311
3	Less: Accumulated Depreciation (C)	(2,968,156)	(3,003,272)	(3,038,388)	(3,073,503)	(3,108,619)	(3,143,735)	(3,184,018)	(3,229,468)	(3,274,919)	(3,320,369)	(3,365,819)	(3,411,269)	(3,456,719)	(3,456,719)
4	CWIP - Non Interest Bearing	0	1,042,071	2,084,142	2,433,294	2,782,446	0	0	0	0	0	0	0	0	0
5	Net Investment (Lines 2 + 3 + 4) (A)	6,982,557	6,947,442	7,954,397	8,961,352	9,275,388	9,589,424	9,898,293	9,852,843	9,807,393	9,761,942	9,716,492	9,671,042	9,625,592	9,625,592
6	Average Net Investment		6,964,999	7,450,919	8,457,874	9,118,370	9,432,406	9,743,858	9,875,568	9,830,118	9,784,667	9,739,217	9,693,767	9,648,317	9,648,317
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		32,422	34,684	39,371	42,446	43,908	45,358	45,971	45,759	45,548	45,336	45,124	44,913	510,840
b	Debt Component (Line 6 x Debt Component x 1/12)		8,093	8,658	9,828	10,596	10,960	11,322	11,475	11,423	11,370	11,317	11,264	11,211	127,518
8	Investment Expenses														
a	Depreciation (E)		35,116	35,116	35,116	35,116	35,116	40,283	45,450	45,450	45,450	45,450	45,450	45,450	488,564
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		75,631	78,458	84,315	88,157	89,984	96,963	102,896	102,632	102,368	102,103	101,839	101,574	1,126,922
a	Recoverable Costs Allocated to Energy		5,818	6,035	6,486	6,781	6,922	7,459	7,915	7,895	7,874	7,854	7,834	7,813	86,686
b	Recoverable Costs Allocated to Demand		69,814	72,423	77,830	81,376	83,062	89,504	94,981	94,737	94,493	94,249	94,005	93,761	1,040,235
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723272
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		5,654	5,873	6,311	6,605	6,747	7,277	7,726	7,700	7,678	7,733	7,639	7,606	84,548
13	Retail Demand-Related Recoverable Costs (I)		67,883	70,420	75,677	79,125	80,765	87,029	92,354	92,117	91,880	91,642	91,405	91,168	1,011,465
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		73,536	76,292	81,988	85,731	87,812	94,306	100,080	99,817	99,558	99,375	99,044	98,774	1,096,014

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Air Quality Compliance Program
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		648,784	669,758	1,517,595	2,390,824	805,113	547,368	407,739	127,413	127,413	279,343	279,343	24,343	7,825,035
b	Clearings to Plant		0	0	0	0	1,788,027	1,600,000	0	0	4,771,010	0	0	802,112	8,961,149
c	Retirements		0	0	0	0	5,294,389	600,000	0	0	0	0	0	250,000	6,144,389
d	Cost of Removal		5,000	0	0	0	315,000	300,000	0	0	0	0	0	0	620,000
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)		1,346,833,737	1,346,833,737	1,346,833,737	1,346,833,737	1,343,327,375	1,344,327,375	1,344,327,375	1,344,327,375	1,349,098,385	1,349,098,385	1,349,098,385	1,349,650,497	
3	Less: Accumulated Depreciation (C)		(324,144,683)	(328,031,129)	(331,917,574)	(335,804,020)	(334,075,292)	(337,051,816)	(340,929,991)	(344,808,166)	(348,694,213)	(352,588,132)	(356,482,051)	(360,126,558)	
4	CWIP - Non Interest Bearing		2,951,861	3,600,646	4,270,403	5,787,998	8,178,822	7,195,908	6,551,015	6,678,428	2,034,831	2,314,173	2,593,516	1,815,746	
5	Net Investment (Lines 2 + 3 + 4) (A)		1,029,522,361	1,026,289,700	1,023,073,012	1,020,704,160	1,019,208,539	1,016,447,991	1,013,418,834	1,009,948,399	1,006,197,637	998,824,426	995,209,850	991,339,685	
6	Average Net Investment		1,027,906,030	1,024,681,356	1,021,888,586	1,019,956,350	1,017,828,265	1,014,933,413	1,011,683,617	1,008,073,018	1,004,318,320	1,000,631,714	997,017,138	993,274,768	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		4,784,903	4,769,892	4,756,891	4,747,897	4,737,991	4,724,515	4,709,387	4,692,580	4,675,102	4,657,941	4,641,115	4,623,694	56,521,906
b	Debt Component (Line 6 x Debt Component x 1/12)		1,194,427	1,190,680	1,187,435	1,185,189	1,182,716	1,179,353	1,175,576	1,171,381	1,167,018	1,162,734	1,158,534	1,154,185	14,109,228
8	Investment Expenses														
a	Depreciation (E)		3,858,009	3,858,009	3,858,009	3,858,009	3,852,223	3,848,088	3,849,738	3,849,738	3,857,610	3,865,482	3,865,482	3,866,070	46,286,468
b	Amortization (F)		28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	28,437	341,242
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		562,653	562,653	562,653	562,653	562,653	562,653	562,653	562,653	562,653	562,653	562,653	562,653	6,751,836
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		10,428,428	10,409,670	10,393,425	10,382,185	10,364,020	10,343,045	10,325,791	10,304,789	10,290,820	10,277,247	10,256,221	10,235,039	124,010,680
a	Recoverable Costs Allocated to Energy		802,187	800,744	799,494	798,630	797,232	795,619	794,292	792,676	791,602	790,557	788,940	787,311	9,539,283
b	Recoverable Costs Allocated to Demand		9,626,241	9,608,926	9,593,930	9,583,555	9,566,788	9,547,427	9,531,500	9,512,112	9,499,218	9,486,689	9,467,281	9,447,729	114,471,397
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9733424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		779,561	779,195	777,898	777,908	777,098	776,235	775,303	773,115	771,860	778,322	769,351	766,442	9,302,288
13	Retail Demand-Related Recoverable Costs (I)		9,360,006	9,343,169	9,328,588	9,318,500	9,302,196	9,283,371	9,267,884	9,249,033	9,236,495	9,224,313	9,205,441	9,186,430	111,305,427
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		10,139,567	10,122,364	10,106,486	10,096,408	10,079,295	10,059,605	10,043,188	10,022,148	10,008,355	10,002,635	9,974,792	9,952,872	120,607,715

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable
- (B) Beginning Balances: Crist \$788,447,996; Smith \$229,742; Daniel \$373,960,048; Scherer \$184,195,951. Ending Balances: Crist \$790,712,644; Smith \$229,742; Daniel \$374,220,048; Scherer \$184,488,064.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020
 Return on Capital Investments, Depreciation and Taxes
 For Program: General Water Quality
 (in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		0	0	0	2,163,027	40,000	450,000	500,000	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	10,153,027
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976	868,976
3	Less: Accumulated Depreciation (C)	(50,332)	(53,200)	(56,067)	(58,935)	(61,803)	(64,670)	(67,538)	(70,405)	(73,273)	(76,141)	(79,008)	(81,876)	(84,743)	(84,743)
4	CWIP - Non Interest Bearing	1,184,401	1,184,401	1,184,401	1,184,401	3,347,428	3,837,428	4,327,428	4,817,428	5,307,428	5,797,428	6,287,428	6,777,428	7,267,428	11,337,428
5	Net Investment (Lines 2 + 3 + 4) (A)	2,003,045	2,000,177	1,997,310	1,994,442	4,154,601	4,191,734	4,638,866	5,128,999	5,619,999	6,110,000	6,600,000	7,090,000	7,580,000	12,121,661
6	Average Net Investment		2,001,611	1,998,743	1,995,876	3,074,522	4,173,168	4,415,300	4,887,432	5,361,565	5,841,697	6,321,830	6,801,962	7,282,094	11,373,094
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		9,317	9,304	9,291	14,312	19,426	20,553	22,751	26,229	32,034	39,003	45,973	52,942	301,136
b	Debt Component (Line 6 x Debt Component x 1/12)		2,326	2,323	2,319	3,573	4,849	5,131	5,679	6,547	7,997	9,736	11,476	13,216	75,171
8	Investment Expenses														
a	Depreciation (E)		2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	2,868	34,411
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		14,511	14,494	14,478	20,752	27,143	28,551	31,298	35,644	42,898	51,607	60,316	69,025	410,718
a	Recoverable Costs Allocated to Energy		1,116	1,115	1,114	1,596	2,088	2,196	2,408	2,742	3,300	3,970	4,640	5,310	31,594
b	Recoverable Costs Allocated to Demand		13,395	13,379	13,364	19,156	25,055	26,355	28,890	32,902	39,598	47,637	55,676	63,715	379,124
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723427	0.9723427
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		1,085	1,085	1,084	1,555	2,035	2,143	2,350	2,674	3,218	3,908	4,524	5,169	30,830
13	Retail Demand-Related Recoverable Costs (I)		13,024	13,009	12,994	18,626	24,362	25,626	28,091	31,992	38,503	46,320	54,137	61,953	368,639
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		14,109	14,094	14,078	20,181	26,397	27,769	30,441	34,666	41,721	50,228	58,661	67,122	399,468

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)

Calculation of the Projected Period Amount

January 2020 - December 2020

Return on Capital Investments, Depreciation and Taxes

For Program: Coal Combustion Residuals

(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		5,191,977	6,439,451	6,416,711	6,619,678	4,025,284	4,356,372	3,171,761	3,635,726	2,816,560	2,786,558	1,958,086	1,860,264	49,278,428
b	Clearings to Plant		0	0	0	0	150,000	0	9,521,296	24,600,000	5,925,237	17,514,052	0	14,328,704	72,039,289
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	17,359,730	17,359,730	17,359,730	17,359,730	17,359,730	17,509,730	17,509,730	27,031,027	51,631,027	57,556,264	75,070,316	75,070,316	89,399,019	
3	Less: Accumulated Depreciation (C)	(35,497,861)	(35,587,937)	(35,678,012)	(35,768,088)	(35,858,164)	(35,948,488)	(36,039,059)	(36,141,531)	(36,276,815)	(36,438,046)	(36,619,200)	(36,815,241)	(37,029,193)	
4	CWIP - Non Interest Bearing	90,022,906	95,214,884	101,654,335	108,071,047	114,690,725	118,566,009	122,922,381	116,572,845	95,608,571	92,499,894	77,772,400	79,730,486	67,262,046	
5	Net Investment (Lines 2 + 3 + 4) (A)	71,884,776	76,986,678	83,336,053	89,662,688	96,192,291	100,127,251	104,393,052	107,462,341	110,962,782	113,618,112	116,223,516	117,985,560	119,631,872	
6	Average Net Investment		74,435,727	80,161,365	86,499,371	92,927,489	98,159,771	102,260,152	105,927,696	109,212,561	112,290,447	114,920,814	117,104,538	118,808,716	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		346,498	373,151	402,655	432,577	456,934	476,021	493,093	508,384	522,712	534,956	545,122	553,055	5,645,159
b	Debt Component (Line 6 x Debt Component x 1/12)		86,494	93,148	100,512	107,982	114,062	118,826	123,088	126,905	130,481	133,538	136,075	138,056	1,409,167
8	Investment Expenses														
a	Depreciation (E)		35,215	35,215	35,215	35,215	35,463	35,710	47,612	80,424	106,370	126,293	141,180	159,091	873,004
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		54,861	54,861	54,861	54,861	54,861	54,861	54,861	54,861	54,861	54,861	54,861	54,861	658,328
d	Property Taxes		4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	4,917	59,005
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		527,986	561,292	598,160	635,552	666,236	690,335	723,571	775,491	819,341	854,565	882,155	909,979	8,644,663
a	Recoverable Costs Allocated to Energy		40,614	43,176	46,012	48,889	51,249	53,103	55,659	59,653	63,026	65,736	67,858	69,998	664,974
b	Recoverable Costs Allocated to Demand		487,371	518,115	552,148	586,664	614,987	637,233	667,912	715,838	756,315	788,830	814,297	839,981	7,979,689
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		39,469	42,014	44,769	47,620	49,955	51,809	54,329	58,181	61,454	64,718	66,173	68,143	648,635
13	Retail Demand-Related Recoverable Costs (I)		473,892	503,786	536,877	570,438	597,978	619,608	649,439	696,039	735,397	767,013	791,776	816,749	7,758,992
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		513,361	545,800	581,646	618,058	647,933	671,417	703,768	754,220	796,852	831,731	857,949	884,892	8,407,627

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable
- (B) Beginning Balances: Crist \$587,448; Smith \$2,178,783; Scherer \$13,815,594; Scholz \$673,181; Daniel \$104,724. Ending Balances: Crist \$737,448; Smith \$32,704,020; Scherer \$13,815,594; Scholz \$1,187,233; Daniel \$23,954,724.
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: Steam Electric Effluent Limitations Guidelines
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions		72,604	72,604	72,604	72,604	72,604	72,604	72,604	72,604	72,604	72,604	72,604	72,604	871,250
b	Clearings to Plant		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Retirements		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885	5,657,885
3	Less: Accumulated Depreciation (C)	(409,839)	(428,510)	(447,181)	(465,852)	(484,523)	(503,194)	(521,865)	(540,536)	(559,207)	(577,878)	(596,549)	(615,220)	(633,891)	(633,891)
4	CWIP - Non Interest Bearing	566,500	639,104	711,708	784,313	856,917	929,521	1,002,125	1,074,729	1,147,333	1,219,938	1,292,542	1,365,146	1,437,750	1,437,750
5	Net Investment (Lines 2 + 3 + 4) (A)	5,814,546	5,868,479	5,922,413	5,976,346	6,030,279	6,084,212	6,138,145	6,192,078	6,246,011	6,299,945	6,353,878	6,407,811	6,461,744	6,461,744
6	Average Net Investment		5,841,513	5,895,446	5,949,379	6,003,312	6,057,245	6,111,179	6,165,112	6,219,045	6,272,978	6,326,911	6,380,844	6,434,777	6,434,777
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		27,192	27,443	27,694	27,945	28,196	28,448	28,699	28,950	29,201	29,452	29,703	29,954	342,877
b	Debt Component (Line 6 x Debt Component x 1/12)		6,788	6,851	6,913	6,976	7,039	7,101	7,164	7,227	7,289	7,352	7,415	7,477	85,590
8	Investment Expenses														
a	Depreciation (E)		18,671	18,671	18,671	18,671	18,671	18,671	18,671	18,671	18,671	18,671	18,671	18,671	224,052
b	Amortization (F)		0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement		0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		52,651	52,965	53,279	53,592	53,906	54,220	54,533	54,847	55,161	55,475	55,788	56,102	652,519
a	Recoverable Costs Allocated to Energy		4,050	4,074	4,098	4,122	4,147	4,171	4,195	4,219	4,243	4,267	4,291	4,316	50,194
b	Recoverable Costs Allocated to Demand		48,601	48,891	49,180	49,470	49,759	50,049	50,339	50,628	50,918	51,207	51,497	51,787	602,326
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723427
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (H)		3,936	3,965	3,988	4,016	4,042	4,069	4,095	4,115	4,137	4,201	4,185	4,201	48,949
13	Retail Demand-Related Recoverable Costs (I)		47,257	47,538	47,820	48,102	48,383	48,665	48,946	49,228	49,510	49,791	50,073	50,354	585,667
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		51,193	51,503	51,808	52,117	52,425	52,734	53,041	53,343	53,647	53,992	54,258	54,555	634,616

Notes:

- (A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
- (B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
- (C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Applicable depreciation rate or rates.
- (F) Applicable amortization period.
- (G) Description and reason for "Other" adjustments to investment expenses for this program.
- (H) Line 9a x Line 10 x line loss multiplier
- (I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Capital Investments, Depreciation and Taxes
For Program: 316(b) Intake Structure Regulation
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
a	Expenditures/Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b	Clearings to Plant	0	0	0	2,000,000	0	0	0	0	0	0	0	0	0	2,000,000
c	Retirements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Cost of Removal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Salvage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Plant-in-Service/Depreciation Base (B)	0	0	0	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3	Less: Accumulated Depreciation (C)	664	664	664	(3,236)	(11,036)	(18,836)	(26,636)	(34,436)	(42,236)	(50,036)	(57,836)	(65,636)	(73,436)	
4	CWIP - Non Interest Bearing	2,001,288	2,001,288	2,001,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288
5	Net Investment (Lines 2 + 3 + 4) (A)	2,001,951	2,001,951	2,001,951	1,998,051	1,990,251	1,982,451	1,974,651	1,966,851	1,959,051	1,951,251	1,943,451	1,935,651	1,927,851	
6	Average Net Investment	2,001,951	2,001,951	2,001,951	2,000,001	1,994,151	1,986,351	1,978,551	1,970,751	1,962,951	1,955,151	1,947,351	1,939,551	1,931,751	
7	Return on Average Net Investment														
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		9,319	9,319	9,310	9,283	9,246	9,210	9,174	9,138	9,101	9,065	9,029	8,992	110,186
b	Debt Component (Line 6 x Debt Component x 1/12)		2,326	2,326	2,324	2,317	2,308	2,299	2,290	2,281	2,272	2,263	2,254	2,245	27,505
8	Investment Expenses														
a	Depreciation (E)	0	0	0	3,900	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	7,800	74,100
b	Amortization (F)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c	Dismantlement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
d	Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
e	Other (G)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 7 + 8)		11,645	11,645	15,534	19,400	19,355	19,309	19,264	19,218	19,173	19,128	19,082	19,037	211,791
a	Recoverable Costs Allocated to Energy		896	896	1,195	1,492	1,489	1,485	1,482	1,478	1,475	1,471	1,468	1,464	16,292
b	Recoverable Costs Allocated to Demand		10,750	10,750	14,339	17,908	17,866	17,824	17,782	17,740	17,698	17,656	17,615	17,573	195,499
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (H)		871	872	1,163	1,454	1,451	1,449	1,446	1,442	1,438	1,449	1,431	1,426	15,891
13	Retail Demand-Related Recoverable Costs (I)		10,452	10,452	13,942	17,412	17,372	17,331	17,290	17,249	17,209	17,168	17,127	17,087	190,092
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		11,323	11,324	15,105	18,866	18,823	18,780	18,737	18,691	18,647	18,617	18,559	18,512	205,983

Notes:
(A) Description and reason for 'Other' adjustments to net investment for this program, if applicable.
(B) Applicable beginning of period and end of period depreciable base by production plant name(s), unit(s), or plant account(s).
(C) Description of Adjustments to Reserve for Gross Salvage and Other Recoveries and Cost of Removal.
(D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
(E) Applicable depreciation rate or rates.
(F) Applicable amortization period.
(G) Description and reason for "Other" adjustments to investment expenses for this program.
(H) Line 9a x Line 10 x line loss multiplier
(I) Line 9b x Line 11.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Working Capital, Mercury Allowance Expenses
For Program: Mercury Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital														
	a FERC 158.1 Allowance Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c FERC 182.3 Other Regl. Asses - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Average Net Working Capital Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Debt Component (Line 4 x Debt Component x 1/12)		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Return Component (D)		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Mercury Allowance Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Net Expenses (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
9	Total System Recoverable Expenses (Lines 6 + 8)		0	0	0	0	0	0	0	0	0	0	0	0	0
	a Recoverable Costs Allocated to Energy		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Recoverable Costs Allocated to Demand		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (B)		0	0	0	0	0	0	0	0	0	0	0	0	0
13	Retail Demand-Related Recoverable Costs (C)		0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		0	0	0	0	0	0	0	0	0	0	0	0	0

Notes:
 (A) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
 (B) Line 9a x Line 10 x line loss multiplier
 (C) Line 9b x Line 11.
 (D) Line 6 is reported on Schedule 3P.
 (E) Line 8 is reported on Schedule 2P.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Working Capital, Annual NOx Expenses
For Project: Annual NOx Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital														
	a FERC 158.1 Allowance Inventory	5,080	4,693	4,394	4,001	3,690	3,582	3,434	3,274	3,115	2,967	2,652	2,390	1,993	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	5,080	4,693	4,394	4,001	3,690	3,582	3,434	3,274	3,115	2,967	2,652	2,390	1,993	
4	Average Net Working Capital Balance		4,886	4,543	4,198	3,846	3,636	3,508	3,354	3,194	3,041	2,809	2,521	2,192	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		23	21	20	18	17	16	16	15	14	13	12	10	194
	b Debt Component (Line 4 x Debt Component x 1/12)		6	5	5	4	4	4	4	4	4	3	3	3	48
6	Total Return Component (D)		28	26	24	22	21	20	20	19	18	16	15	13	243
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Annual NOx Allowance Expense		387	299	392	312	108	148	160	159	148	315	261	398	3,087
8	Net Expenses (E)		387	299	392	312	108	148	160	159	148	315	261	398	3,087
9	Total System Recoverable Expenses (Lines 6 + 8)		416	325	417	334	129	169	179	178	166	331	276	411	3,330
	a Recoverable Costs Allocated to Energy		389	301	394	313	109	150	161	161	150	316	262	399	3,106
	b Recoverable Costs Allocated to Demand		26	24	23	21	20	19	18	17	16	15	14	12	224
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (B)		378	293	384	305	107	146	157	157	146	311	256	388	3,028
13	Retail Demand-Related Recoverable Costs (C)		26	24	22	20	19	18	18	17	16	15	13	11	218
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		404	317	405	325	126	165	175	173	162	326	269	400	3,246

Notes:

- (A) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (B) Line 9a x Line 10 x line loss multiplier
- (C) Line 9b x Line 11.
- (D) Line 6 is reported on Schedule 3P.
- (E) Line 8 is reported on Schedule 2P.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Working Capital, Seasonal NOx Expenses
For Program: Seasonal NOx Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Purchases/Transfers		0	0	0	0	85,000	0	0	0	0	0	0	0	85,000
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital														
	a FERC 158.1 Allowance Inventory	162,078	162,078	162,078	162,078	162,078	246,100	244,655	243,023	241,382	239,965	239,965	239,965	239,965	239,965
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d FERC 254 Regulatory Liabilities - Gains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total Working Capital Balance	162,078	162,078	162,078	162,078	162,078	246,100	244,655	243,023	241,382	239,965	239,965	239,965	239,965	239,965
4	Average Net Working Capital Balance	162,078	162,078	162,078	162,078	162,078	204,089	245,377	243,839	242,202	240,674	239,965	239,965	239,965	239,965
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		754	754	754	754	950	1,142	1,135	1,127	1,120	1,117	1,117	1,117	11,844
	b Debt Component (Line 4 x Debt Component x 1/12)		188	188	188	188	237	285	283	281	280	279	279	279	2,957
6	Total Return Component (D)		943	943	943	943	1,187	1,427	1,418	1,409	1,400	1,396	1,396	1,396	14,801
7	Expenses														
	a Gains		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Seasonal NOx Allowance Expense		0	0	0	0	978	1,445	1,632	1,641	1,417	0	0	0	7,113
8	Net Expenses (E)		0	0	0	0	978	1,445	1,632	1,641	1,417	0	0	0	7,113
9	Total System Recoverable Expenses (Lines 6 + 8)		943	943	943	943	2,166	2,872	3,050	3,050	2,817	1,396	1,396	1,396	21,913
	a Recoverable Costs Allocated to Energy		73	73	73	73	1,070	1,555	1,741	1,749	1,524	107	107	107	8,251
	b Recoverable Costs Allocated to Demand		870	870	870	870	1,096	1,318	1,309	1,301	1,292	1,289	1,289	1,289	13,662
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	0.9723427
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427
12	Retail Energy-Related Recoverable Costs (B)		70	71	71	71	1,043	1,517	1,700	1,706	1,486	106	105	105	8,049
13	Retail Demand-Related Recoverable Costs (C)		846	846	846	846	1,066	1,281	1,273	1,265	1,257	1,253	1,253	1,253	13,284
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		917	917	917	917	2,108	2,798	2,973	2,971	2,743	1,359	1,358	1,357	21,333

Notes:

- (A) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (B) Line 9a x Line 10 x line loss multiplier
- (C) Line 9b x Line 11.
- (D) Line 6 is reported on Schedule 3P.
- (E) Line 8 is reported on Schedule 2P.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Working Capital, SO2 Expenses
For Program: SO2 Allowances
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Investments														
	a Purchases/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	b Sales/Transfers		0	0	0	0	0	0	0	0	0	0	0	0	0
	c Auction Proceeds/Other		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Working Capital														
	a FERC 158.1 Allowance Inventory	6,291,809	6,290,577	6,289,520	6,288,994	6,288,582	6,287,457	6,285,626	6,284,813	6,283,997	6,283,277	6,282,750	6,282,467	6,281,935	
	b FERC 158.2 Allowances Withheld	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c FERC 182.3 Other Regl. Assets - Losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	d FERC 254 Regulatory Liabilities - Gains	(181)	(178)	(174)	(171)	(168)	(164)	(161)	(158)	(155)	(151)	(148)	(145)	(142)	
3	Total Working Capital Balance	6,291,628	6,290,400	6,289,345	6,288,823	6,288,415	6,287,293	6,285,465	6,284,655	6,283,843	6,283,125	6,282,602	6,282,322	6,281,794	
4	Average Net Working Capital Balance		6,291,014	6,289,873	6,289,084	6,288,619	6,287,854	6,286,379	6,285,060	6,284,249	6,283,484	6,282,864	6,282,462	6,282,058	
5	Return on Average Net Working Capital Balance														
	a Equity Component (Line 4 x Equity Component x 1/12) (A)		29,285	29,279	29,276	29,274	29,270	29,263	29,257	29,253	29,250	29,247	29,245	29,243	351,141
	b Debt Component (Line 4 x Debt Component x 1/12)		7,310	7,309	7,308	7,307	7,306	7,305	7,303	7,302	7,301	7,301	7,300	7,300	87,653
6	Total Return Component (D)		36,595	36,588	36,584	36,581	36,576	36,568	36,560	36,555	36,551	36,547	36,545	36,543	438,794
7	Expenses														
	a Gains		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(39)
	b Losses		0	0	0	0	0	0	0	0	0	0	0	0	0
	c SO2 Allowance Expense		1,232	1,058	526	411	1,125	1,831	813	815	720	526	284	531	9,874
8	Net Expenses (E)		1,228	1,054	523	408	1,122	1,828	810	812	717	523	281	528	9,834
9	Total System Recoverable Expenses (Lines 6 + 8)		37,823	37,642	37,106	36,989	37,698	38,396	37,370	37,368	37,268	37,071	36,826	37,071	448,628
	a Recoverable Costs Allocated to Energy		4,043	3,869	3,337	3,222	3,935	4,641	3,622	3,624	3,529	3,335	3,092	3,339	43,588
	b Recoverable Costs Allocated to Demand		33,780	33,774	33,769	33,767	33,763	33,755	33,748	33,744	33,739	33,736	33,734	33,732	405,040
10	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
11	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
12	Retail Energy-Related Recoverable Costs (B)		3,929	3,765	3,247	3,139	3,836	4,528	3,536	3,535	3,441	3,283	3,015	3,251	42,503
13	Retail Demand-Related Recoverable Costs (C)		32,846	32,840	32,836	32,833	32,829	32,821	32,814	32,810	32,806	32,803	32,801	32,799	393,838
14	Total Jurisdictional Recoverable Costs (Lines 12 + 13)		36,775	36,604	36,082	35,972	36,665	37,349	36,350	36,345	36,247	36,086	35,816	36,049	436,341

Notes:

- (A) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (B) Line 9a x Line 10 x line loss multiplier
- (C) Line 9b x Line 11.
- (D) Line 6 is reported on Schedule 3P.
- (E) Line 8 is reported on Schedule 2P.

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Projected Period Amount
January 2020 - December 2020
Return on Working Capital, Amortization Expense
For Program: Regulatory Asset Smith Units 1 & 2
For Retired P.E.s 1413, 1440, 1441, 1442, 1454, 1459, 1460, 1461, 1462, 1468, 1469, 1647, 1620, 1638
(in Dollars)

Line	Description	Beginning of Period Amount	Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	12-Month Total
1	Regulatory Asset Balance 182.2 (B)	18,498,355	18,498,355	18,379,776	18,261,197	18,142,617	18,024,038	17,905,459	17,786,880	17,668,301	17,549,721	17,431,142	17,312,563	17,193,984	993,575
2	Less Amortization (C)	0	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	(118,579)	204,965
3	Net Regulatory Asset Balance (Lines 1 + 2) (A)	18,498,355	18,379,776	18,261,197	18,142,617	18,024,038	17,905,459	17,786,880	17,668,301	17,549,721	17,431,142	17,312,563	17,193,984	17,075,405	2,459,581
4	Average Regulatory Asset Balance		18,439,065	18,320,486	18,201,907	18,083,328	17,964,749	17,846,169	17,727,590	17,609,011	17,490,432	17,371,853	17,253,273	17,134,694	
5	Return on Average Regulatory Asset Balance		85,834	85,282	84,730	84,178	83,626	83,074	82,522	81,970	81,418	80,866	80,314	79,762	993,575
a	Equity Component (Line 6 x Equity Component x 1/12) (D)		21,426	21,288	21,151	21,013	20,875	20,737	20,599	20,462	20,324	20,186	20,048	19,911	248,020
b	Debt Component (Line 6 x Debt Component x 1/12)														
6	Amortization Expense		118,579	118,579	118,579	118,579	118,579	118,579	118,579	118,579	118,579	118,579	118,579	118,579	1,422,950
a	Amortization (E)		0	0	0	0	0	0	0	0	0	0	0	0	0
b	Other (F)														
7	Total System Recoverable Expenses (Lines 5 + 6)		225,839	225,149	224,460	223,770	223,080	222,390	221,701	221,011	220,321	219,631	218,941	218,252	2,664,546
a	Recoverable Costs Allocated to Energy		17,372	17,319	17,266	17,213	17,160	17,107	17,054	17,001	16,948	16,895	16,842	16,789	204,965
b	Recoverable Costs Allocated to Demand		208,467	207,830	207,194	206,557	205,920	205,283	204,647	204,010	203,373	202,737	202,100	201,463	2,459,581
8	Energy Jurisdictional Factor		0.9706307	0.9719222	0.9718210	0.9728861	0.9735769	0.9744672	0.9749243	0.9741534	0.9738925	0.9833424	0.9740015	0.9723272	
9	Demand Jurisdictional Factor		0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	0.9723427	
10	Retail Energy-Related Recoverable Costs (G)		16,882	16,853	16,800	16,766	16,727	16,690	16,646	16,581	16,525	16,423	16,423	16,344	199,871
11	Retail Demand-Related Recoverable Costs (H)		202,701	202,082	201,463	200,844	200,225	199,606	198,987	198,368	197,749	197,129	196,510	195,891	2,391,555
12	Total Jurisdictional Recoverable Costs (Lines 10 + 11)		219,584	218,935	218,263	217,610	216,952	216,296	215,633	214,949	214,274	213,763	212,934	212,235	2,591,427

Notes:

- (A) End of period Regulatory Asset Balance.
- (B) Beginning of period Regulatory Asset Balance.
- (C) Regulatory Asset has a 15 year amortization period.
- (D) The equity component has been grossed up for taxes. The approved ROE is 10.25%.
- (E) Regulatory Asset has a 15 year amortization period.
- (F) Description and reason for "Other" adjustments to regulatory asset.
- (G) Line 7a x Line 8 x line loss multiplier
- (H) Line 7b x Line 9.

Schedule 6P

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2020 - December 2020

Rate Class	(A) Average 12 CP Load Factor at Meter (%)	(B) Jan - Dec. 2020 Projected Sales at Meter (kWh)	(C) Projected Avg 12 CP at Meter (kW)	(D) Demand Loss Expansion Factor	(E) Energy Loss Expansion Factor	(F) Projected Sales at Generation (kWh)	(G) Projected Avg 12 CP at Generation (kW)	(H) Percentage of kWh Sales at Generation (%)	(I) Percentage of 12 CP Demand at Generation (%)
RS, RSVP, RSTOU	58.270328%	5,468,715,000	1,068,429	1.00609343	1.00559591	5,499,317,437	1,074,939	50.22062%	57.87766%
GS	57.224449%	302,467,000	60,173	1.00608241	1.00559477	304,159,233	60,539	2.77762%	3.25960%
GSD, GSDT, GSTOU	74.102156%	2,428,641,000	373,113	1.00590017	1.00544671	2,441,869,103	375,314	22.29953%	20.20795%
LP, LPT	85.094449%	879,247,000	117,630	0.98747379	0.99210885	872,308,730	116,156	7.96606%	6.25418%
PX, PXT, RTP, SBS	84.969637%	1,720,313,000	230,490	0.96884429	0.97666479	1,680,169,135	223,309	15.34356%	12.02355%
OS-I/II	767.743332%	104,803,000	1,554	1.00619545	1.00560119	105,390,022	1,564	0.96244%	0.08419%
OS-III	98.645916%	46,843,000	5,406	1.00617773	1.00558881	47,104,797	5,439	0.43017%	0.29287%
TOTAL		<u>10,951,029,000</u>	<u>1,856,794</u>			<u>10,950,318,457</u>	<u>1,857,260</u>	<u>100.00000%</u>	<u>100.00000%</u>

Notes:

- (A) Average 12 CP load factor based on actual 2018 load research data
- (B) Projected kWh sales for the period January 2020 - December 2020
- (C) Calculated: (Col 2) / (8,784 x Col 1), (8,784 hours = the # of hours in 1 year)
- (F) Column B x Column E
- (G) Column C x Column D
- (H) Column F / total for Column F
- (I) Column I / total for Column I

Schedule 7P

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
Calculation of the Energy & Demand Allocation % By Rate Class
January 2020 - December 2020

Rate Class	(A) Percentage of kWh Sales at Generation (%)	(B) Percentage of 12 CP Demand at Generation (%)	(C) Energy- Related Costs	(D) Demand- Related Costs	(E) Total Environmental Costs	(F) Projected Sales at Meter (kWh)	(G) Environmental Cost Recovery Factors (¢/kWh)
RS, RSVP, RSTOU	50.22062%	57.87766%	15,419,636	88,347,362	103,766,998	5,468,715,000	1.897
GS	2.77762%	3.25960%	852,835	4,975,617	5,828,452	302,467,000	1.927
GSD, GSDT, GSTOU	22.29953%	20.20795%	6,846,802	30,846,428	37,693,230	2,428,641,000	1.552
LP, LPT	7.96606%	6.25418%	2,445,883	9,546,694	11,992,577	879,247,000	1.364
PX, PXT, RTP, SBS	15.34356%	12.02355%	4,711,056	18,353,350	23,064,406	1,720,313,000	1.341
OS-I/II	0.96244%	0.08419%	295,506	128,512	424,018	104,803,000	0.405
OS-III	0.43017%	0.29287%	132,079	447,051	579,130	46,843,000	1.236
TOTAL	<u>100.000000%</u>	<u>100.000000%</u>	<u>\$30,703,797</u>	<u>\$152,645,014</u>	<u>183,348,811</u>	<u>10,951,029,000</u>	<u>1.674</u>

Notes:

- (A) From Schedule 6P, Col H
- (B) From Schedule 6P, Col I
- (C) Column A x Total Energy \$ from Schedule IP, line 5
- (D) Column B x Total Demand \$ from Schedule IP, line 5
- (E) Column C + Column D
- (F) Projected kWh sales for the period January 2020 - December 2020
- (G) Column E x 100 / Column F

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Projected Period Amount
January 2020 - December 2020

FPSC Capital Structure and Cost Rates

Line	Capital Component	(1)	(2)	(3)	(4)	(5)	(6)
		Jurisdictional Amount (\$000s)	Ratio %	Cost Rate %	Weighted Cost Rate %	Revenue Requirement Rate %	Monthly Revenue Requirement Rate %
1	Bonds	894,848	34.5417	3.91	1.3519	1.3519	
2	Short-Term Debt	20,976	0.8097	2.96	0.0240	0.0240	
3	Preferred Stock	0	0.0000	0.00	0.0000	0.0000	
4	Common Stock	1,053,681	40.6728	10.25	4.1690	5.5844	
5	Customer Deposits	22,119	0.8538	2.08	0.0178	0.0178	
6	Deferred Taxes	598,399	23.0986				
7	Investment Tax Credit	<u>608</u>	<u>0.0235</u>	7.34	0.0017	<u>0.0021</u>	
8	Total	<u>2,590,631</u>	<u>100.0000</u>		<u>5.5644</u>	<u>6.9802</u>	<u>0.5817</u>
	<u>ITC Component:</u>						
9	Debt	894,848	45.9243	3.91	1.7974	0.0004	
10	Equity-Preferred	0	0.0000	0.00	0.0000	0.0000	
11	-Common	<u>1,053,681</u>	<u>54.0757</u>	10.25	<u>5.5428</u>	<u>0.0017</u>	
12		<u>1,948,530</u>	<u>100.0000</u>		<u>7.3402</u>	<u>0.0021</u>	
	<u>Breakdown of Revenue Requirement Rate of Return between Debt and Equity:</u>						
13	Total Debt Component (Lines 1, 2, 5, and 9)					1.3941	0.1162
14	Total Equity Component (Lines 3, 4, 10, and 11)					<u>5.5861</u>	0.4655
15	Total Revenue Requirement Rate of Return					<u>6.9802</u>	<u>0.5817</u>

Column:

- (1) Based on the Revised May 2019 Surveillance Report, Schedule 4
 Adjusted to achieve the 53.5% equity ratio as prescribed in the 2018 Tax Reform Settlement Agreement in Docket No. 20180039-EI.
- (2) Column (1) / Total Column (1)
- (3) Based on the Revised May 2019 Surveillance Report, Schedule 4.
- (4) Column (2) x Column (3)
- (5) For equity components: Column (4) / (1-.25345); 25.345% = effective income tax rate
 For debt components: Column (4)
- (6) Column (5) / 12

Schedule 1E
REVISED 8/30/19

Gulf Power Company

Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2019 - December 2019

<u>Line</u> <u>No.</u>		Period Amount <u>(\$)</u>
1	Over/(Under) Recovery for the Current Period (Schedule 2E, Line 5 + 9)	4,395,509
2	Interest Provision (Schedule 2E, Line 6)	<u>214,058</u>
3	Current Period True-Up Amount to be Refunded/(Recovered) in the Projection Period January 2020 - December 2020 (Lines 1 + 2)	<u>4,609,567</u>

Schedule 2E
 REVISED 8/30/19

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)

January 2019 - December 2019
 Calculation of the Current Period Estimated True-Up Amount
 Current Period True-Up Amount
 (in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Amount
1	13,657,836	10,323,250	11,590,808	11,609,091	15,888,312	17,551,003	18,832,691	18,663,610	16,000,871	13,522,217	11,651,587	13,173,398	172,464,676
2	1,051,379	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	1,051,384	12,616,603
3	14,709,215	11,374,634	12,642,192	12,660,475	16,939,696	18,602,387	19,884,075	19,714,994	17,052,255	14,573,601	12,702,971	14,224,782	185,081,279
4	Jurisdictional ECRC Costs												
a	3,049,120	1,766,665	2,466,911	1,741,240	2,502,734	2,154,447	2,648,882	2,670,548	2,890,913	2,729,407	2,483,090	2,741,300	29,845,258
b	12,457,436	12,459,241	12,496,274	12,531,591	12,530,598	12,533,640	12,606,687	12,621,316	12,634,432	12,647,062	12,654,597	12,667,637	150,840,511
c	15,506,556	14,225,906	14,963,185	14,272,831	15,033,332	14,688,088	15,255,570	15,291,864	15,525,345	15,376,470	15,137,687	15,408,938	180,685,769
5	(797,341)	(2,851,271)	(2,320,992)	(1,612,356)	1,906,364	3,914,299	4,628,506	4,423,130	1,526,910	(802,869)	(2,434,716)	(1,184,155)	4,395,509
6	27,353	21,566	14,519	8,431	6,475	9,992	16,083	22,830	26,592	25,311	20,199	14,708	214,058
7	Beginning Balance True-Up & Interest Provision												
a	11,333,073	9,511,706	5,630,617	2,272,760	(382,550)	478,905	3,351,812	6,945,017	10,339,593	10,841,711	9,012,770	5,546,869	11,333,073
b	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666	3,179,666
8	(1,051,379)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(1,051,384)	(12,616,603)
9	Adjustments												
10	12,691,372	8,810,283	5,452,426	2,797,116	3,658,571	6,531,478	10,124,683	13,519,259	14,021,377	12,192,436	8,726,535	6,505,703	6,505,703

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-Up Amount
January 2019 - December 2019

Interest Provision
(in Dollars)

Line	Actual January	Actual February	Actual March	Actual April	Actual May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period Amount
1	14,512,739	12,691,372	8,810,283	5,452,426	2,797,116	3,658,571	6,531,478	10,124,683	13,519,259	14,021,377	12,192,436	8,726,535	
2	12,664,019	8,788,717	5,437,907	2,788,686	3,652,096	6,521,487	10,108,600	13,496,429	13,994,785	12,167,124	8,706,336	6,490,995	
3	27,176,758	21,480,090	14,248,190	8,241,112	6,449,213	10,180,058	16,640,078	23,621,111	27,514,043	26,188,501	20,898,771	15,217,530	
4	13,588,379	10,740,045	7,124,095	4,120,556	3,224,606	5,090,029	8,320,039	11,810,556	13,757,022	13,094,251	10,449,386	7,608,765	
5	0.02420	0.02410	0.02410	0.02480	0.02430	0.02390	0.0232	0.0232	0.0232	0.0232	0.0232	0.0232	
6	0.02410	0.02410	0.02480	0.02430	0.02390	0.02320	0.0232	0.0232	0.0232	0.0232	0.0232	0.0232	
7	0.04830	0.04820	0.04890	0.04910	0.04820	0.04710	0.0464	0.0464	0.0464	0.0464	0.0464	0.0464	
8	0.02415	0.02410	0.02445	0.02455	0.02410	0.02355	0.02320	0.02320	0.02320	0.02320	0.02320	0.02320	
9	0.00201	0.00201	0.00204	0.00205	0.00201	0.00196	0.00193	0.00193	0.00193	0.00193	0.00193	0.00193	
10	27,353	21,566	14,519	8,431	6,475	9,992	16,083	22,830	26,592	25,311	20,199	14,708	214,058

Schedule 6E
 REVISED 8/30/19

Gulf Power Company
 Environmental Cost Recovery Clause (ECRC)
 Calculation of the Current Period Estimated True-Up Amount
 January 2019 - December 2019

Variance Report of Capital Investment Programs - Recoverable Costs
 (in Dollars)

Line		(1)	(2)	(3)	(4)	
		Estimated/ Actual	Original Projection	Variance Amount	Percent	
1	Description of Investment Programs					
.1	Air Quality Assurance Testing	8,580	7,934	647	8.1	%
.2	Crist 5, 6 & 7 Precipitator Projects	3,795,341	3,783,969	11,372	0.3	%
.3	Crist 7 Flue Gas Conditioning	104,173	103,687	486	0.5	%
.4	Low NOx Burners, Crist 6 & 7	1,775,432	1,769,988	5,444	0.3	%
.5	CEMS - Plants Crist, & Daniel	541,160	550,201	(9,040)	(1.6)	%
.6	Substation Contamination Remediation	404,563	455,346	(50,784)	(11.2)	%
.7	Raw Water Well Flowmeters - Plants Crist & Smith	13,029	12,997	33	0.3	%
.8	Crist Cooling Tower Cell	36,958	36,786	172	0.5	%
.9	Crist Dechlorination System	24,064	24,024	41	0.2	%
.10	Crist Diesel Fuel Oil Remediation	3,889	3,884	5	0.1	%
.11	Crist Bulk Tanker Unload Sec Contain Struc	5,087	5,083	5	0.1	%
.12	Crist IWW Sampling System	2,962	2,960	3	0.1	%
.13	Sodium Injection System	21,651	21,603	48	0.2	%
.14	Smith Stormwater Collection System	173,994	173,796	198	0.1	%
.15	Smith Waste Water Treatment Facility	61,937	69,434	(7,497)	(10.8)	%
.16	Daniel Ash Management Project	1,290,678	1,297,351	(6,673)	(0.5)	%
.17	Smith Water Conservation	2,336,383	2,552,502	(216,119)	(8.5)	%
.18	Underground Fuel Tank Replacement	0	0	0	0.0	%
.19	Crist FDEP Agreement for Ozone Attainment	10,740,522	10,747,440	(6,918)	(0.1)	%
.20	SPCC Compliance	76,309	76,138	171	0.2	%
.21	Crist Common FTIR Monitor	4,547	4,537	9	0.2	%
.22	Precipitator Upgrades for CAM Compliance	1,141,421	1,138,727	2,693	0.2	%
.23	Plant Groundwater Contamination	0	0	0	0.0	%
.24	Crist Water Conservation	1,781,076	1,792,231	(11,156)	(0.6)	%
.25	Plant NPDES Permit Compliance Projects	795,347	560,503	234,844	41.9	%
.26	Air Quality Compliance Program	126,248,473	126,094,451	154,023	0.1	%
.27	General Water Quality	102,109	109,051	(6,942)	(6.4)	%
.28	Coal Combustion Residual	3,946,021	4,652,479	(706,457)	(15.2)	%
.29	Steam Electric Effluent Limitations Guidelines	604,581	615,793	(11,212)	(1.8)	%
.30	316(b) Cooling Water Intake Structure Regulation	31,884	56,189	(24,305)	(43.3)	%
.31	Mercury Allowances	0	0	0	0.0	%
.32	Annual NOx Allowances	445	350	96	27.4	%
.33	Seasonal NOx Allowances	4,595	428	4,167	974.2	%
.34	SO2 Allowances	438,188	434,365	3,822	0.9	%
.35	Regulatory Asset Smith Units 1 & 2	2,757,534	2,751,425	6,109	0.2	%
.36	Scherer/Flint Credit - Energy	(314,942)	(311,360)	(3,582)	(1.2)	%
.37	Scherer/Flint Credit - Demand	(3,779,299)	(3,736,320)	(42,979)	(1.2)	%
2	Total Investment Programs - Recoverable Costs	<u>155,178,694</u>	<u>155,857,972</u>	<u>(679,278)</u>	(0.4)	%
3	Recoverable Costs Allocated to Energy	11,936,823	11,989,075	(52,252)	(0.4)	%
4	Recoverable Costs Allocated to Demand	143,241,872	143,868,898	(627,026)	(0.4)	%

Notes:

Column (1) is the End of Period Totals on Schedule 7E

Column (2) is the approved Projected amount in accordance with FPSC Order No. PSC-2018-0594-FOF-EI

Column (3) = Column (1) - Column (2)

Column (4) = Column (3) / Column (2)

Gulf Power Company
Environmental Cost Recovery Clause (ECRC)
Calculation of the Current Period Estimated True-up Amount
January 2019 - December 2019

Capital Investment Programs - Recoverable Costs
(in Dollars)

Line	Description of Investment Programs (A)	Actual January	Actual February	Actual March	Actual April	Actual May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	End of Period 12-Month	Method of Classification Demand	Classification Energy	
1	Description of Investment Programs (A)																
.1	Air Quality Assurance Testing	0	0	0	0	242	484	488	1,485	1,479	1,473	1,467	1,462	8,580	7,920	660	
.2	Crist 5, 6 & 7 Precipitator Projects	318,853	318,213	317,572	316,932	316,291	315,651	316,921	316,274	315,628	314,981	314,335	313,688	3,795,341	3,503,392	291,949	
.3	Crist 7 Flue Gas Conditioning	8,641	8,641	8,641	8,641	8,641	8,641	8,722	8,722	8,722	8,722	8,722	8,722	104,173	96,160	8,013	
.4	Low NOx Burners, Crist 6 & 7	148,946	148,680	148,414	148,148	147,882	147,616	148,297	148,028	147,759	147,490	147,222	146,953	1,775,432	1,638,861	136,572	
.5	CEMS - Plants Crist & Daniel	45,430	45,343	45,257	45,170	45,084	45,000	45,197	45,110	45,023	44,935	44,848	44,760	541,160	499,533	41,628	
.6	Substation Contamination Remediation	28,145	29,427	30,483	31,080	31,310	31,540	32,011	35,196	38,413	38,634	38,826	39,499	404,563	373,442	31,120	
.7	Raw Water Well Flowmeters - Plants Crist & Smith	1,099	1,096	1,093	1,089	1,087	1,084	1,081	1,078	1,075	1,072	1,070	1,067	13,029	12,027	1,002	
.8	Crist Cooling Tower Cell	3,065	3,065	3,065	3,065	3,065	3,065	3,094	3,094	3,094	3,094	3,094	3,094	36,958	34,115	2,843	
.9	Crist Deschlorination System	2,042	2,035	2,027	2,020	2,013	2,006	2,000	1,998	1,991	1,976	1,969	1,969	24,064	22,213	1,851	
.10	Crist Diesel Fuel Oil Remediation	331	330	328	327	326	324	324	323	321	320	319	317	3,889	3,590	299	
.11	Crist Bulk Tanker Unloading Secondary Containment	434	432	430	428	426	425	423	421	420	418	416	414	5,087	4,696	391	
.12	Crist IWV Sampling System	253	252	251	249	248	247	247	245	244	243	242	241	2,962	2,734	228	
.13	Sodium Injection System	1,830	1,825	1,819	1,814	1,808	1,803	1,806	1,800	1,795	1,789	1,784	1,778	21,651	19,985	1,665	
.14	Smith Stormwater Collection System	14,825	14,763	14,700	14,638	14,576	14,514	14,452	14,424	14,298	14,235	14,173	14,111	173,994	160,610	13,384	
.15	Smith Waste Water Treatment Facility	3,921	4,546	5,172	5,797	6,422	7,047	7,672	8,297	8,922	9,547	10,172	10,797	114,247	102,422	11,825	
.16	Daniel Ash Management Project	108,519	108,304	108,088	107,873	107,657	107,442	107,226	107,010	106,794	106,578	106,362	106,146	1,290,678	1,191,395	99,283	
.17	Smith Water Conservation	184,305	184,962	191,186	196,358	195,661	195,106	195,904	195,974	196,313	197,425	199,516	203,672	2,336,383	2,156,661	179,722	
.18	Underground Fuel Tank Replacement	902,730	900,983	899,728	897,600	894,979	893,554	896,693	894,338	891,982	890,564	889,585	887,786	10,740,522	9,914,328	826,194	
.19	Crist FDEP Agreement for Ozone Attainment	6,448	6,429	6,410	6,392	6,374	6,356	6,338	6,320	6,302	6,284	6,266	6,248	76,309	70,439	5,870	
.20	SPCC Compliance	384	384	382	381	380	379	378	377	376	375	374	373	4,547	4,197	350	
.21	Crist Common FTIR Monitor	96,358	96,092	95,826	95,559	95,293	95,027	95,216	94,947	94,679	94,410	94,141	93,872	1,141,421	1,053,619	87,802	
.22	Precipitator Upgrades for CAM Compliance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.23	Plant Groundwater Investigation	149,277	149,003	148,728	148,454	148,179	147,904	148,428	148,443	148,062	147,681	147,300	146,919	1,781,076	1,644,070	137,006	
.24	Crist Water Conservation	50,625	53,778	55,961	60,022	62,516	61,795	69,430	76,653	76,448	76,244	76,040	75,836	795,347	734,166	61,181	
.25	Plant NPDES Permit Compliance Projects	10,592,584	10,570,683	10,551,918	10,540,562	10,525,406	10,502,785	10,539,157	10,521,284	10,504,316	10,486,033	10,467,073	10,448,113	126,248,473	116,537,052	9,711,421	
.26	Air Quality Compliance Program	7,471	7,455	7,439	7,423	7,407	7,391	7,375	7,359	7,343	7,327	7,311	7,295	102,109	94,254	7,855	
.27	General Water Quality	150,755	171,986	222,750	265,919	288,445	321,175	347,328	372,738	404,414	437,926	465,834	496,749	3,946,021	3,642,481	303,540	
.28	Coal Combustion Residuals	50,153	50,045	49,938	49,830	49,723	49,615	49,796	50,017	50,458	51,118	51,669	52,219	604,581	558,074	46,506	
.29	Steam Effluent Limitations Guidelines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.30	316(B) Inake Structure Regulation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
.31	Mercury Allowances	40	40	39	38	38	38	38	37	36	35	33	31	445	411	34	
.32	Annual NOx Allowances	47	47	47	47	47	47	47	47	47	47	47	47	459	424	35	
.33	Seasonal NOx Allowances	36,389	36,389	36,389	36,376	36,376	36,376	36,704	36,678	36,654	36,630	36,606	36,582	438,188	404,481	33,707	
.34	SO2 Allowances	233,044	232,361	231,677	230,994	230,311	229,627	229,978	229,288	228,598	227,909	227,219	226,529	2,757,534	2,545,416	212,118	
.35	Regulatory Asset Smith Units 1 & 2	(25,374)	(25,381)	(25,428)	(25,545)	(25,898)	(26,236)	(26,491)	(26,592)	(26,760)	(26,932)	(27,089)	(27,215)	(314,942)	0	(314,942)	
.36	Scherer/Flint Credit - Energy	(304,492)	(304,569)	(305,138)	(306,538)	(310,779)	(314,832)	(317,888)	(319,110)	(321,121)	(323,132)	(325,143)	(327,154)	(329,165)	(3,779,299)	(3,779,299)	
.37	Scherer/Flint Credit - Demand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Total Investment Programs - Recoverable Costs	12,817,080	12,817,657	12,855,609	12,881,250	12,890,924	12,891,827	12,968,068	12,982,974	12,997,119	13,010,574	13,020,622	13,035,010	13,049,402	155,178,694	143,241,872	11,936,823
3	Recoverable Costs Allocated to Energy	985,929	985,972	988,893	991,635	991,610	991,679	997,544	998,690	999,778	1,000,813	1,001,586	1,002,693	11,936,823	11,936,823	0	
4	Recoverable Costs Allocated to Demand	11,831,150	11,831,665	11,866,716	11,889,615	11,899,315	11,900,148	11,970,525	11,984,284	11,997,340	12,009,760	12,019,036	12,032,317	143,241,872	130,305,049	33,707	
5	Retail Energy Jurisdictional Factor	0.9721248	0.9734038	0.9735284	0.9742054	0.9752443	0.9757045	0.9746271	0.9747647	0.9741316	0.9736832	0.9741563	0.974563	0.974563	0.974563	0.974563	
6	Retail Demand Jurisdictional Factor	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	0.9718277	
7	Jurisdictional Energy Recoverable Costs (B)	959,596	960,900.68	963,871	967,215	966,514	968,747	973,400	974,656	975,084	975,645	974,165	974,299	11,634,092	10,930,419	693,673	
8	Jurisdictional Demand Recoverable Costs (C)	11,497,840	11,498,340	11,532,403	11,564,376	11,564,884	11,564,894	11,633,287	11,646,659	11,659,348	11,671,418	11,680,432	11,693,339	139,206,419	130,305,049	8,909	
9	Total Jurisdictional Recoverable Costs for Investment Programs (Lines 7 + 8)	12,457,436	12,459,241	12,496,274	12,531,591	12,530,598	12,533,640	12,606,687	12,631,316	12,634,432	12,647,062	12,654,597	12,667,657	150,840,511	141,235,468	8,605	

Notes:
(A) Pages 1-30 of Schedule 4P, Line 9, Pages 31-34 of Schedule 4P, Line 6, Page 35, Line 7, Schedule 9P, Line 11 - Line 10 x 24%
(B) Line 3 x Line 5 x Line loss multiplier
(C) Line 4 x Line 6

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: **Environmental Cost**)
Recovery Clause)

Docket No.: 20190007-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by electronic mail this 30th day of August, 2019 to the following:

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