Susan D. RitenourSecretary and Treasurer and Regulatory Manager

One Energy Place Pensacola, Florida 32520-0781

Tel 850.444.6231 Fax 850.444.6026 SDRITENO@southernco.com



October 10, 2005

Ms. Blanca S. Bayo, Director Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed are an original and fifteen copies of Gulf Power Company's Electric Utility Overhead/Underground Residential Differential Cost Data (Form PSC/EAG 13).

Sincerely,

lw

Enclosures

cc: Beggs and Lane

Jeffrey A. Stone, Esquire

SusanD Recenous

ELECTRIC UTILITY OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA

FOR GULF POWER COMPANY

Florida Public Service Commission Form PSC/EAG 13 (10/97)

PSC/EAG FORM 13 FOR REPORTING THE OVER HE EAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA RULES 25-6.074 THROUGH 25-6.083

Schedule <u>No.</u>	<u>Title</u>	<u>Page</u>
1-4 1	Low Density - 210 Lot Subdivision Overhead vs. Underground Summary Sheet	2
2	Cost Per Service Lateral Overhead Material and Labor	N/A
3	Cost Per Service Lateral and Underground Material and Labo	r N/A
4	Low Density - 210 Lot Subdivision Typical Layout for both Overhead and Underground Designs	N/A
5-11 5	High Density - 176 Lot Subdivision Overhead vs. Underground Summary Sheet (Company Owned Service Laterals)	N/A
6	Cost per Service Lateral Overhead Material and Labor (Company Owned Service Laterals)	N/A
7	Cost per Service Lateral Underground Material and Labor (Company Owned Service Laterals)	N/A
8	Overhead vs. Underground Summary Sheet (Customer Owned Service Laterals from Meter Centers)	N/A
9	Cost Per Dwelling Unit Overhead Material and Labor (Customer Owned Service Laterals from Meter Centers)	N/A
10	Cost Per Dwelling Unit Underground Material and Labor (Customer Owned Service Laterals from Meter Centers)	N/A
11	High Density - 176 Lot Subdivision Layouts for both Overhead and Underground Designs	N/A
12	Average Underground Feeder Costs	N/A
13	Actual Operating and Maintenance Distribution Expenses for Overhead and Underground	N/A
14	Signature Page	3

Notes:

* Mark all schedules from 2 through 13 which do not apply to the current filing as not applicable.

Attach additional sheets for clarification and justification if necessary.

^{*} The signature page, Schedule 14, must be filed with every filing. PSC/EAG Form 13 (10/97)

Gulf Power Company Overhead VS Underground Summary Sheet Cost Per Lot 210 Lot Single Family Residential

April 1, 2004 Filing

Item	Overhead	Underground	Differential
Labor	552	738	186
Material	389	616	227
Total	941	1,354	413

October 15, 2004 Filing

Item	Overhead	Underground	Differential	% Difference
Labor	595	779	184	
Material	414	609	195	
Total	1,009	1,388	379	

-8.23%

October 15, 2005 Filing

Item	Overhead	Underground	Differential	% Difference
Labor	602	800	198	
Material	437	643	206	
Total	1,039	1,443	404	

-2.18%

I certify that I am the person responsible for submitting Form PSC/EAG 13 and that I have examined the attached schedule(s); that to the best of my knowledge, information, and belief, all statements of fact contained in the schedule(s) are true.

I am aware that Section 837.06 of Florida Statues provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a degree, misdemeanor of the second degree, punishable as provides in s.775.082 and s.775.083.

Date: October 7, 2005

Name: Christie D. Miree

Gulf Power Company