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October 13, 2017

Mr. Gregory Shafer, Director  
Division of Economics  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

Dear Mr. Shafer:

Attached is Gulf Power Company's annual Electric Utility Overhead/Underground Residential Differential Cost Data (Form PSC/ECO 13-E) as required by Rule 25-6.078, F.A.C.

Sincerely,

A handwritten signature in blue ink that reads "Rhonda J. Alexander".

Rhonda J. Alexander  
Regulatory, Forecasting and Pricing Manager

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Attachments

cc: Florida Public Service Commission  
Carlotta Stauffer, Commission Clerk  
Gulf Power Company  
Jeffrey A. Stone, Esq., General Counsel  
Beggs & Lane  
Russell Badders, Esq.

ELECTRIC UTILITY OVERHEAD/UNDERGROUND  
RESIDENTIAL DIFFERENTIAL COST DATA

FOR GULF POWER COMPANY

FORM PSC/ECR 13-E FOR REPORTING  
THE OVERHEAD/UNDERGROUND RESIDENTIAL DIFFERENTIAL COST DATA  
RULES 25-6.074 THROUGH 25-6.083

<u>Schedule</u> <u>No.</u>	<u>Title</u>	<u>Page</u>
1-4	Low Density - 210 Lot Subdivision	
1	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 Labor	N/A
4	Low Density - 210 Lot Subdivision Typical Layout for both Overhead and Underground Designs	N/A
5-11	High Density - 176 Lot Subdivision	
5	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/ECR Form 13-E (10/97)

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

**April 1, 2017 Filing**

<u>Item</u>	<u>Overhead</u>	<u>Underground</u>	<u>Differential</u>
Labor	1,119	1,489	370
Material	<u>621</u>	<u>971</u>	<u>350</u>
Subtotal	1,740	2,460	720
Operational Costs	<u>638</u>	<u>416</u>	<u>(222)</u>
Total	<b>2,378</b>	<b>2,876</b>	<b>498</b>

**October 15, 2017 Filing**

<u>Item</u>	<u>Overhead</u>	<u>Underground</u>	<u>Differential</u>	<u>% Difference</u>
Labor	1,121	1,498	377	
Material	<u>622</u>	<u>964</u>	<u>342</u>	
Sub-Total	1,743	2,462	719	<b>-0.14%</b>
Operational Costs	<u>638</u>	<u>416</u>	<u>(222)</u>	
Total	<b>2,381</b>	<b>2,878</b>	<b>497</b>	<b>-0.20%</b>

I certify that I am the person responsible for submitting Form PSC/ECR 13-E and that I have examined the attached schedule(s): that to 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 the Florida Statutes 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 misdemeanor of the second degree, punishable as provided in S.775.082 and S.775.083.

Date: October 13, 2017

Name: Paul A. Talley

Signature: 

Technical Services Manager  
Gulf Power Company