BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO 891345-EI

REBUTTAL TESTIMONY
AND EXHIBITS
OF
J. T. KILGORE, JR.

Gulf Power

GULF POWER COMPANY

Before the Florida Public Service Commission
Rebuttal Testimony of
J. Thomas Kilgore, Jr.
In Support of Rate Relief
Docket No. 891345-EI
Date of Filing May 15, 1990

Q. Will you please state your name, business address and occupation?

A. My name is Joel Thomas Kilgore, Jr., and my business address is 500 Bayfront Parkway, Pensacola, Florida 32501. I am Manager of Marketing Planning and Research for Gulf Power Company.

Q. Are you the same Joel Thomas Kilgore, Jr. who previously filed direct testimony in this proceeding?

A. Yes.

Q. Do you have any corrections or additions to the testimony and exhibits you have previously filed?

A. Yes. Subsequent to filing this case it was determined that a test year forecast assumption regarding the transfer of one industrial customer from rate PXT to rate LPT needed to be revised. This resulted in minor changes to some schedules and MFRs

previously filed. I have included these changes as follows:

Schedules 7, 8 and 9 replace Schedules 1, 2 and 3, respectively. Schedules 10, 11, 12 and 13 replace MFRs E14, E18a, E18b and E18c, respectively.

Some of these revisions have been filed previously in response to interrogatories. The net base rate revenue impact of these revisions is an increase in the test year estimate of $108,769, or only .04 percent. The impact on revenue and cost allocation between rate classes, however, was enough to justify revising the forecast.

Q. What is the purpose of your testimony?

A. To begin with, I will address Mr. Johnson's characterization of one test year forecast assumption as questionable.

The main purpose of my testimony is to point out shortcomings in Mr. Rosen's analysis of the Company's short-term forecast results. I will also discuss flaws in Mr. Rosen's conclusions regarding the test year forecast, and will explain the inappropriateness of adjustments to the forecast which

have been proposed by Mr. Rosen and calculated by Mr. Larkin.

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

A. Yes.

Counsel: We ask that Mr. Kilgore's Exhibit, (JTK-2) comprised of twelve Schedules, be marked as Exhibits ____ through ____ for identification.

Q. Do you agree with Mr. Johnson's statements in his direct testimony concerning test year sales forecast expectations?

A. Not entirely. Mr. Johnson expresses concern over a test year assumption regarding the transfer of one large (high usage) customer from the PXT (Large High Load Factor Power Service Time-of-Use) to the LPT (Large Power Service-Time-of-Use) rate schedule. As I have already explained, changed circumstances subsequent to production of the forecast and preparation of the original filing in this proceeding warranted a revision to this assumption. The resulting changes have been provided in response to Industrial Intervenors' interrogatories and requests

for production of documents, as well as in the revised MFRs and schedules contained in this testimony. This should address Mr. Johnson's concerns.

I believe it is equally important, however, to point out that the assumptions embedded in the original filing were well founded at that time. The transfer of the large customer from PXT to LPT was based on the historical billing determinants and contract in effect at the point in time the forecast was prepared. It also involved a thorough review of the customer's expected operating characteristics. The forecast assumption regarding migration to the LPT rate was necessary because the customer was expected to fall short of minimum load factor requirements associated with the PXT rate. Only after a new contract for standby power was negotiated with this customer in February, 1990 did it become obvious that a modification to the forecast might be necessary.

Q. **Please discuss Mr. Rosen's assessment of the Company's short-term forecasting accuracy.**

A. Mr. Rosen's Exhibit ___ (RAR-7), sheet 1, which summarizes the Company's short-term customer, energy

sales and base rate revenue forecasts from 1983 through 1989, leads him to conclude in his testimony (pg. 41) that "the Company's forecasts have been fairly accurate in the past on an average basis although not on a year-to-year basis." Mr. Rosen further concludes that past forecasts of sales have exhibited a tendency to underestimate actual sales growth. His appendage of the 1983 through 1985 data in Exhibit ____ (RAR-7) to the data provided in Schedule 4 of my direct testimony for the more relevant 1986 through 1988 period completely overlooks important considerations which should be incorporated into any such analysis.

The first flaw in Mr. Rosen's use of the 1983 through 1985 data is his failure to recognize the underlying factors contributing to exceptional growth in sales during this period. The sustained economic growth experienced during these years exceeded the expectations of most forecasters, including the major forecasting services generally relied upon for projections of national and regional growth indices. Accordingly, electric utilities and most other industries which use these projections of economic growth in preparing their own forecasts

understandably had greater difficulty in achieving short-term accuracy during this period. This is particularly true for utilities in the southeastern United States, which experienced robust growth during these years. During the years 1984 and 1985, which show the largest percentage deviations for the Company's forecast in Mr. Rosen's Exhibit ____ (RAR-8), the Florida and Southern sub-regions of the North American Electric Reliability Council (NERC) produced net energy for load well above forecast levels, as shown in my Exhibit ____ Schedule 14 (JTK-2). In fact, during 1984 every NERC region in the United States, without exception, experienced growth above forecast levels. Given this frame of reference, it is apparent that the Company's forecast deviations during these years are mostly attributable to an unusual growth spurt, rather than an inherent bias in the process and methodology. This is further supported by my Exhibit ____ Schedule 15 (JTK-2), which illustrates the high rates of growth experienced by the Company during the 1983-1985 period relative to other recent years. Mr. Rosen's attempt to divert attention from the Company's exemplary short-term forecasting accuracy

established during the more recent 1986 through 1989 period is not surprising, given the lack of supporting evidence for his recommended adjustments.

The analysis and conclusions offered by Mr. Rosen regarding the Company's forecast accuracy ignore another important consideration. As stated on page 6 of my direct testimony, Exhibit ____ Schedule 4 summarizes the accuracy of the Company's short-term retail forecast over a period of time (1986-1989) during which the same methods and models were employed as were used in producing the test year forecast. In terms of assessing trends in short-term accuracy resulting from the forecast process used for test year purposes, this is the only time frame that is relevant.

Finally, Mr. Rosen conveniently fails to mention that the Company's forecast of base rate revenues has in fact exceeded actual revenues for the two most recent years, 1988 and 1989. He also chooses to avoid calling attention to the fact that weather normalized energy sales were within 0.2 percent and 0.1 percent of forecast, respectively, for these same two years.

Q. **Please discuss Mr. Rosen's analysis of the growth component in assessing forecast accuracy.**

A. Again, Mr. Rosen uses an irrelevant period in his analysis time frame (1983-1985), as I have already discussed. He also uses a questionable approach in attempting to support his argument. Mr. Rosen presents a summary on sheet 2 of his Exhibit ____ (RAR-7) which attempts to depict the Company's short-term forecast as inaccurate on the basis of percent deviation on the growth component.

The evaluation of a forecast based on percent deviation on the growth component represents an unusual frame of reference. It is not commonly used in evaluating forecast accuracy unless the variable being forecast exhibits stable growth tendencies and is not subject to volatile influences, such as weather, which can result in large swings from one period to the next. Therefore, I would not consider it of much value in evaluating forecast accuracy for energy sales or base rate revenue, both of which are significantly impacted by weather and economic conditions, among other things.

However, since Mr. Rosen feels compelled to examine forecast accuracy on the growth component,

one comparison is worth noting. In the Company's last rate filing (Docket No. 881167-EI), Mr. Rosen proposed a 0.5 percent upward adjustment to the Company's 1989 test year forecast. As calculated by Mr. Larkin in Docket No. 881167, Exhibit (HL-20), this resulted in an increase of $1,226,032 for a total test year base rate revenue estimate of $246,432,477. My Exhibit ____ Schedule 16 (JTK-2) provides a comparison of the Company's growth component forecast accuracy for 1989 with that of Mr. Rosen and Mr. Larkin. Despite the fact that the Rosen/Larkin estimate was made almost a year after the Company's forecast was produced, allowing them to use four months of actual data for the 1989 test year, their forecast error was more than twice that of the Company.

In summary, Mr. Rosen's analysis in his Exhibit ____ (RAR-7) represents an attempt to draw attention away from the real issue, which is the accuracy of the forecast of test year base rate revenues, <u>not</u> the <u>change</u> in sales or base rate revenues. Even if one does wish to consider forecast accuracy as measured on the growth component, Mr. Rosen and Mr.

Larkin have a poor track record in comparison to the Company.

Q. Please discuss Mr. Rosen's statements and conclusions regarding the impact of price assumptions on the test year forecast.

A. On pages 44 and 45 of his direct testimony, Mr. Rosen attempts to address the impact of price assumptions on the test year sales forecast. In doing so he makes some incorrect statements.

First, Mr. Rosen states that, in calculating 1990 test year sales, the Company assumed that the full rate increase originally requested by the Company would be implemented. While the Company did assume full recovery, the timing assumed for permanent rate relief was late 1990, so that only the assumed interim increase had any impact on the test year. Mr. Rosen also incorrectly states the amount of the interim increase request as $26.3 million, instead of the actual $22.8 million sought.

As I stated in my deposition by Public Counsel on April 5, 1990, the Company did, in fact, assume that an interim increase would be granted during 1990. We have performed an after-the-fact analysis,

supplied as Late File Exhibit No. 1 to that deposition, which summarizes the impact of this assumption as compared to what we now believe our price levels will be through the end of the year. The difference, as Mr. Rosen correctly noted in his testimony, is only 19 GWH. This amount is of little significance, representing 0.2 percent of the test year retail sales forecast of 7,699 GWH.

Q. Do you consider Mr. Rosen's recommended adjustment to the forecast to be reasonable?

A. No, I do not. In fact, Mr. Rosen's recommended 1.0 percent adjustment is arbitrary and lacks substantive support. Mr. Rosen states on page 46 of his testimony that this recommended adjustment is reasonable for two reasons, but fails to provide credible support for either one.

The first reason offered by Mr. Rosen for the adjustment is that the Company "has tended to underforecast year-to-year sales growth in the past." I have already discussed the inadequacies and false conclusions related to inclusion of the 1983 through 1985 time period in Mr. Rosen's Exhibit ____ (RAR-7). I have also presented data which clearly

indicates that the Company's short-term forecasts have proven extremely accurate in recent years. In addition, my two page Exhibit ____ Schedule 17 (JTK-2) demonstrates that, for the relevant period for comparison purposes (1986-1990), the Company's forecast deviations have been both positive and negative.

Mr. Rosen's second reason for characterizing the 1.0 percent adjustment as reasonable is that "consideration of the current forecast shows that some under-forecast is quite likely to occur again for the test year." Part of Mr. Rosen's basis for this statement is his observation that, "the forecast increase is unprecedented since 1983 in being so low." Again, this reasoning fails to recognize the factors underlying growth. In particular, substantial reductions in construction and housing starts are currently being seen across the nation.

With regard to test year price assumptions, the impact on the test year forecast is very small, representing only 0.2 percent of the test year sales estimate. An adjustment for price assumptions should be considered only if other test year assumptions are examined, including those which would

cause the forecast to be too high. I do not believe any adjustments are necessary, as it is evident from the year-to-date April comparison in my Exhibit ____ Schedule 17 that the test year forecast is reasonable.

Finally, based on the observed performance record of Mr. Larkin and Mr. Rosen in making adjustments to test year sales forecasts, I believe that their proposed adjustment for the 1990 test year is inappropriate. They used essentially the same argument for making an adjustment to the 1989 test year forecast in Docket No. 881167-EI. My Exhibit ____ Schedule 18 clearly demonstrates that the arbitrary approach used by Mr. Rosen and Mr. Larkin yields poor results in comparison to the Company's forecast. As indicated in the bar diagram, they overestimated 1989 test year revenues by $2,401,822. This exceeded the Company's forecast error by $1,226,032. Both past experience and available data indicate that the current adjustment proposed by Mr. Rosen and Mr. Larkin is also seriously flawed.

Q. Does this conclude your testimony?

A. Yes, it does.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 891345-EI

Before me the undersigned authority, personally appeared J. Thomas Kilgore, Jr., who being first duly sworn, deposes and says that he/she is the Manager of Marketing Planning and Research of Gulf Power Company and that the foregoing is true and correct to the best of his/her knowledge, information and belief.

J. Thomas Kilgore, Jr.

Sworn to and subscribed before me this 11th day of May, 1990.

Notary Public, State of Florida at Large

My Commission Expires: My Commission Expires July 25, 1990

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GULF POWER COMPANY
1990 RETAIL CUSTOMER FORECAST

Class Residential	Revenue Code	Year-End Customers	12 Month Average Number of Customers
RS	02-09	255,585	253,508
RST	10	18	18
OS-II	50	2,007	1,947
TOTAL Residential		257,610	255,473
Commercial			
GS	201-203	22,084	21,967
GSD	204	10,348	10,248
GST	206	8	8
GSDT	208	170	167
LP	216	83	82
LPT	217	5	5
SS	218	0	0
OS-II	220/222	1,637	1,608
OS-III	221	375	367
TOTAL Commercial		34,710	34,452
Industrial			
GSD	250	168	167
GSDT	251	6	6
LP	254	26	26
LPT	255	27	27
PXT	261	6	6
SS	265	1	1
TOTAL Industrial		234	233
Street Lighting			
OS-I	408	52	52
OS-I	411	4	4
TOTAL Street Lighting		56	56
TOTAL RETAIL		292,610	290,214

NOTE: Detail may not sum to totals due to rounding.

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GULF POWER COMPANY
1990 RETAIL ENERGY SALES FORECAST

Class Residential	Revenue Code	KWH Sales
RS	02-09	3,322,084,505
RST	10	289,195
OS-II	50	14,207,934
Unbilled		8,320,319
TOTAL Residential		3,344,901,953
Commercial		
GS	201-203	210,286,546
GSD	204	1,620,803,290
GST	206	94,441
GSDT	208	12,765,367
LP	216	254,190,876
LPT	217	86,640,467
SS	218	300,000
OS-II	220/222	16,842,559
OS-III	221	7,329,177
Unbilled		4916294
TOTAL Commercial		2,214,169,017
Industrial		
GSD	250	84,441,422
GSDT	251	9,873,407
LP	254	117,350,952
LPT	255	922,052,556
PXT	261	983,827,913
SS	265	3,765,508
Unbilled		2,845,524
TOTAL Industrial		2,124,157,282
Street Lighting		
OS-I	408	15,437,851
OS-I	411	823,990
TOTAL Street Lighting		16,261,841
TOTAL RETAIL		7,699,490,093

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GULF POWER COMPANY
1990 RETAIL BASE REVENUE FORECAST

Class Residential	Revenue Code	Base Revenue
RS	02-09	$131,548,665
RST	10	10,625
OS-II	50	1,297,714
Unbilled		306,223
TOTAL Residential		$133,163,227
Commercial		
GS	201-203	$14,979,797
GSD	204	48,355,924
GST	206	5,692
GSDT	208	781,291
LP	216	6,358,343
LPT	217	1,637,973
SS	218	48,938
OS-II	220/222	1,195,633
OS-III	221	335,751
Unbilled		177,783
TOTAL Commercial		$73,877,125
Industrial		
GSD	250	$2,566,006
GSDT	251	182,513
LP	254	2,997,403
LPT	255	18,172,153
PXT	261	16,366,364
SS	265	721,773
Unbilled		80,710
TOTAL Industrial		$41,086,922
Street Lighting		
OS-I	408	$1,247,759
OS-I	411	15,595
TOTAL Street Lighting		$1,263,354
TOTAL RETAIL		$249,390,628

GULF POWER COMPANY
PER. I 1987 MONTHLY BILLING KWH

Period I(1987) reflects known changes in Period II(1990).

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	283,744,622	242,953,339	214,288,844	185,010,456	189,251,997	278,690,380
GS, GST	4	1,200	1,080	960	1,080	1,560	1,320
	5	14,985,987	13,442,573	12,915,973	11,472,272	13,213,437	17,389,072
GS, GST TOTAL		14,987,187	13,443,653	12,916,933	11,473,352	13,214,997	17,390,392
GSD, GSDT	3	113,400	108,240	129,240	121,740	141,840	146,220
	4	834,864	746,836	720,396	649,032	718,200	854,004
	5	114,640,681	103,818,812	102,934,736	104,442,922	121,545,696	150,441,572
GSD, GSDT TOT.		115,588,945	104,673,888	103,784,372	105,213,694	122,405,796	151,441,796
LP	3	758,400	644,400	627,600	591,600	709,200	736,800
	4	3,432,700	3,062,809	2,981,000	3,048,300	3,322,000	3,462,700
	5	21,233,864	20,691,780	21,558,028	20,258,696	22,971,588	27,887,640
LP TOTAL		25,424,964	24,398,988	25,167,428	23,898,596	27,002,788	32,087,140
LPT	2	18,751,000	17,911,000	19,628,000	19,875,000	26,083,000	26,372,000
	3	14,082,159	13,096,079	12,980,439	13,951,880	16,195,639	17,383,680
	4	24,676,800	24,840,000	25,341,200	26,840,000	30,722,000	32,964,800
	5	2,088,240	2,402,400	2,427,120	2,376,000	2,752,320	3,341,040
LPT TOTAL		59,517,999	58,249,479	60,376,759	63,042,880	75,752,959	80,060,920
PXT	3	65,259,000	63,231,000	73,222,200	68,365,000	75,612,200	69,916,800
SS	3	0	114,700	498,900	290,800	189,100	100,600
	4	0	0	0	0	0	0
SS TOTAL		0	114,700	498,900	290,800	189,100	100,600
RE	3	22,475,600	19,668,600	20,585,000	20,445,000	24,348,600	25,974,000
	2	3,184,984	2,631,236	2,671,853	2,446,833	2,879,872	3,206,200
RE TOTAL		25,660,584	22,299,836	23,256,853	22,891,833	27,228,472	29,180,200

GULF POWER COMPANY
PER. 1 1987 MONTHLY BILLING KWH

Period 1(1987) reflects known changes in Period 11(1986).

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	343,738,345	340,542,288	330,558,127	225,080,436	180,588,280	219,920,390
GS, GST	4	2,160	1,920	1,000	1,000	720	720
	5	10,310,752	10,879,921	10,381,548	14,621,252	11,264,564	12,720,622
GS, GST TOTAL		10,312,912	10,881,841	10,383,228	14,622,332	11,265,284	12,721,342
GSD, GSDT	3	155,040	165,060	157,620	145,320	140,040	147,420
	4	840,216	1,005,840	1,000,008	701,144	660,306	700,752
	5	161,630,871	160,558,733	150,721,243	120,586,818	106,860,150	113,443,554
GSD, GSDT TOT.		162,744,127	161,729,633	150,878,831	130,517,282	107,700,596	114,388,726
LP	3	828,000	856,800	727,200	576,400	504,000	648,000
	4	3,717,000	3,672,300	4,025,000	3,835,700	4,003,700	3,531,700
	5	28,861,156	27,820,144	28,000,372	24,863,904	20,420,812	22,751,164
LP TOTAL		33,407,056	32,348,244	33,562,472	28,276,004	25,108,512	26,830,864
LPT	2	30,454,000	32,301,000	28,120,000	20,353,000	19,364,000	19,924,000
	3	18,885,200	18,888,840	18,045,000	13,859,440	13,774,040	13,841,510
	4	32,051,000	30,306,000	30,881,640	30,070,000	28,297,200	26,488,200
	5	4,287,856	4,683,384	4,435,868	4,284,272	3,516,864	3,358,824
LPT TOTAL		88,478,056	84,358,824	80,482,508	68,277,312	64,952,104	63,632,543
PST	3	78,378,200	88,648,000	82,864,000	71,148,000	71,000,000	71,454,400
SS	3	47,000	45,000	11,000	15,000	53,000	21,000
	4	0	0	0	0	0	0
SS TOTAL		47,000	45,000	11,000	15,000	53,000	21,000
RE	3	30,000,400	32,704,800	26,827,000	20,401,400	20,131,200	20,560,400
	2	3,578,345	4,106,390	3,068,161	2,350,630	2,579,704	2,862,788
RE TOTAL		34,482,745	36,811,190	29,896,161	22,761,030	22,710,904	23,423,188

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PER. I 1987 ANNUAL BILLING KWH

Period I(1987) reflects known changes in Period II(1990).

		BILLED KWH	UNBILLED KWH	TOT. w/SEPA
RS, RST	8	3,631,985,502	11,563,250	3,643,548,752
GS, GST	4	15,480	34	15,514
	5	179,592,593	390,800	179,983,393
GS, GST TOTAL		179,608,073	390,834	179,998,907
GSD, GSDT	3	1,671,180	2,334	1,673,514
	4	9,748,888	34,278	9,783,086
	5	1,528,848,788	3,518,634	1,532,167,432
GSD, GSDT TOT.		1,540,068,786	3,555,246	1,543,624,032
LP	3	8,380,400	0	8,380,400
	4	42,187,500	162,167	42,349,667
	5	288,128,152	800,302	288,928,454
LP TOTAL		338,616,052	962,469	339,578,521
LPT	2	279,218,000	0	279,218,000
	3	185,024,115	518,646	185,542,761
	4	362,000,840	981,676	362,982,516
	5	39,944,088	141,684	40,085,772
LPT TOTAL		866,185,043	1,842,006	867,827,049
PXT	3	876,101,400	0	876,101,400
SS	3	1,390,300	0	1,390,300
	4	0	0	0
SS TOTAL		1,390,300	0	1,390,300
RE	3	285,028,000	0	285,028,000
	2	35,574,916	0	35,574,916
RE TOTAL		320,602,916	0	320,602,916

GULF POWER COMPANY
PER. 1 1987 MONTHLY CPKW

Period I(1987) reflects known changes in Period II(1990).

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	713,250	654,310	600,570	568,885	543,391	627,476
GS, GST	4	5	3	3	2	7	7
	5	31,407	25,912	16,645	16,102	41,799	47,117
GS, GST TOTAL		31,412	25,915	16,648	16,104	41,806	47,124
GSD, GSDT	3	230	195	173	107	201	161
	4	1,430	1,253	977	868	1,565	1,631
	5	186,385	174,217	130,588	130,675	264,910	287,297
GSD, GSDT TOT.		188,045	175,665	140,738	140,650	266,676	289,089
LP	3	1,665	1,564	1,385	1,122	1,107	1,141
	4	7,462	6,940	5,381	3,467	7,993	8,681
	5	43,203	40,583	31,897	27,125	47,165	48,461
LP	TOTAL	52,330	49,087	38,663	33,714	56,265	58,283
LPT	2	33,263	32,700	29,263	36,266	46,255	48,325
	3	21,138	17,786	10,317	19,125	27,722	28,814
	4	40,811	37,068	35,720	23,738	57,641	57,324
	5	3,731	3,782	3,560	3,201	4,657	5,173
LPT	TOTAL	98,944	91,336	87,860	82,330	136,275	139,736
PXT	3	84,348	88,822	93,818	94,883	98,855	103,252
SS	3	0	0	725	0	0	0
	4	0	0	0	0	0	0
SS	TOTAL	0	0	725	0	0	0
RE	3	46,482	49,090	42,960	43,843	43,980	53,760
	2	7,172	6,481	6,784	5,847	5,844	7,153
RE	TOTAL	53,574	55,571	49,763	49,690	49,824	60,922

GULF POWER COMPANY
PER. I 1987 MONTHLY CPKW

Period I(1987) reflects known changes in Period II(1990).

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5		724,244	782,317	814,824	341,453	566,271	611,585
GS, GST	4		0	0	0	0	3	3
	5		46,611	44,418	40,164	33,065	17,782	29,467
GS, GST TOTAL			46,620	44,426	40,170	33,071	17,785	29,470
GSD, GSDT	3		234	257	350	211	116	146
	4		1,750	1,802	1,814	1,454	961	1,450
	5		299,511	300,485	267,941	236,890	139,727	208,224
GSD, GSDT TOT.			301,504	302,824	290,105	238,755	140,744	209,820
LP	3		1,253	1,320	1,184	861	1,148	1,676
	4		7,211	7,065	7,471	6,835	6,466	7,461
	5		43,153	48,278	47,130	36,902	29,966	44,833
LP	TOTAL		51,617	57,263	55,713	46,598	36,880	53,110
LPT	2		51,075	55,388	49,913	37,638	26,475	33,388
	3		27,888	27,866	28,884	23,075	20,407	21,186
	4		42,563	56,238	56,101	44,648	37,554	49,652
	5		6,788	7,370	7,855	6,883	5,561	5,818
LPT	TOTAL		128,328	148,871	141,873	112,864	89,997	110,858
PXT	3		118,831	112,870	120,101	98,401	98,518	87,243
SS	3		256	0	0	0	0	0
	4		0	0	0	0	0	0
SS	TOTAL		0	0	0	0	1,755	0
RE	3		59,840	64,194	53,250	36,187	40,620	45,725
	2		8,991	8,384	7,003	3,779	6,701	6,695
RE	TOTAL		67,831	72,578	60,253	39,886	47,321	52,420

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GULF POWER COMPANY
PER. I 1987 12 MONTH AVERAGE CPKW

Period I(1987) reflects known changes in Period II(1990).

		12 MACPKW	SEPA 12 MACPKW	12 MACPKW	ANN. MAX. NCPKW
RS, RST	5	608,991			887,169
GS, GST	4	5			9
	5	32,529			54,777
GS, GST TOTAL		32,534			
GSD, GSDT	3	198			
	4	1,415			2,815
	5	223,004			321,735
GSD, GSDT TOT.		224,618			
LP	3	1,272			
	4	7,075			8,786
	5	40,751			62,172
LP TOTAL		49,098			
LPT	2	39,988			
	3	23,695			
	4	45,088			72,513
	5	5,276			8,858
LPT TOTAL		114,048			81,371
PXT	3	99,595			
SS	3	81			
	4	0			
SS TOTAL		81			
RE	3	48,316	1,294	47,022	
	2	6,662	1,442	5,220	
RE TOTAL		54,978	2,736	52,242	

GULF POWER COMPANY
PER. II 1990 MONTHLY BILLING KWH

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	322,943,245	267,258,065	233,556,532	191,567,055	195,527,973	299,478,536
GS, GST	4	1,384	1,242	1,099	1,284	1,758	1,565
	5	17,191,452	15,456,044	14,791,738	13,748,383	14,894,265	20,621,681
GS, GST TOTAL		17,192,836	15,457,286	14,792,837	13,749,677	14,896,023	20,623,246
GSD, GSDT	3	126,697	124,149	147,085	140,934	158,270	163,961
	4	932,760	856,687	819,418	751,359	881,457	957,619
	5	128,083,371	119,078,230	117,083,571	120,999,485	135,624,524	168,694,460
GSD, GSDT TOT.		129,142,827	120,058,987	118,049,993	121,891,777	136,584,251	169,816,040
LP	3	933,663	709,263	623,528	649,737	700,981	773,678
	4	3,918,342	3,364,550	3,176,116	3,539,495	3,719,883	3,733,011
	5	24,237,931	22,730,363	22,962,965	23,523,127	25,722,390	30,064,652
LP TOTAL		29,089,936	26,804,176	26,762,549	27,712,358	30,143,173	34,571,340
LPT	2	24,283,820	20,177,774	21,096,160	23,936,970	26,967,890	29,604,080
	3	13,884,337	11,966,926	12,327,499	13,235,127	14,844,992	15,356,701
	4	38,366,892	33,838,779	33,939,363	37,270,899	38,248,458	40,685,219
	5	3,262,285	3,096,702	3,312,061	3,265,781	3,703,639	4,069,684
LPT TOTAL		79,797,254	69,080,181	70,675,083	77,708,697	83,764,979	89,635,684
PXT	3	90,563,951	79,419,953	87,257,648	80,102,533	82,002,589	82,877,495
SS	3	208,333	315,233	316,527	323,233	316,643	317,203
	4	25,000	25,000	25,000	25,000	25,000	25,000
SS TOTAL		233,333	340,233	341,527	348,233	341,643	342,203
OS I, II	5	3,848,425	3,865,775	3,883,520	3,899,194	3,917,187	3,935,055
OS III	5	586,546	586,852	592,270	652,830	664,729	681,410
RE	3	20,674,000	20,211,000	18,870,000	18,589,000	22,770,000	26,190,000
TOTAL KWH		694,012,353	603,000,508	574,781,959	536,131,354	570,552,487	728,071,009
INTERDEPARTMENTAL		114,004	106,018	104,649	107,108	118,147	137,439
LOSSES		48,850,744	27,390,859	30,276,078	26,593,546	41,314,458	62,143,480
COMPANY USE		1,758,660	1,595,449	1,680,830	1,582,551	1,516,882	1,619,784
SUPPLY		742,745,761	632,172,834	606,843,516	564,414,559	613,501,866	791,971,712

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GULF POWER COMPANY
PER. II 1990 MONTHLY BILLING KWH

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	358,894,882	376,460,326	366,852,259	251,325,258	202,416,790	256,894,859
GS, GST	4	2,477	2,198	1,973	1,283	938	864
	5	22,148,366	22,755,420	21,581,934	17,367,457	14,548,937	15,257,243
GS, GST TOTAL		22,150,843	22,757,618	21,583,907	17,368,740	14,549,867	15,258,107
GSD, GSDT	3	166,999	179,888	179,946	163,925	163,063	162,674
	4	1,022,436	1,096,198	1,141,720	892,432	892,439	868,257
	5	174,108,380	174,982,364	181,202,850	146,170,668	124,465,698	124,720,394
GSD, GSDT TOT.		175,297,815	176,258,300	182,524,515	147,227,026	125,371,140	125,750,725
LP	3	894,739	981,156	827,635	655,192	635,583	760,716
	4	3,837,645	4,004,539	4,347,855	4,210,122	4,617,990	3,885,583
	5	30,566,982	30,337,078	31,114,000	27,290,993	23,036,155	24,514,993
LP TOTAL		35,300,366	35,242,773	36,288,990	32,156,307	28,289,648	29,061,212
LPT	2	34,283,710	34,672,360	31,126,990	23,962,166	22,623,648	21,892,262
	3	18,015,482	17,985,219	17,270,781	14,526,766	13,224,969	12,784,709
	4	44,422,811	45,464,657	45,846,875	40,410,952	37,283,388	35,322,382
	5	5,034,912	4,647,027	4,514,347	4,826,578	4,037,226	3,921,146
LPT TOTAL		101,756,915	102,769,263	98,758,993	83,726,462	77,089,163	73,930,499
PXT	3	85,306,853	86,530,247	84,947,763	75,755,717	76,160,063	78,963,161
SS	3	318,501	323,133	318,471	342,302	344,033	321,896
	4	25,000	25,000	25,000	25,000	25,000	25,000
SS TOTAL		343,501	348,133	343,471	367,302	369,033	346,896
OS I, II	5	3,950,876	3,968,178	3,985,988	4,002,426	4,019,558	4,036,232
OS III	5	607,844	628,467	617,541	613,389	616,539	620,760
RE	3	29,489,000	29,110,000	25,189,000	18,821,000	17,521,000	19,998,000
TOTAL KWH		812,387,815	828,073,395	821,092,337	631,363,567	546,402,741	604,880,451
INTERDEPARTMENTAL		135,290	125,229	120,643	101,183	113,413	117,981
LOSSES		67,442,580	67,677,633	52,893,752	29,798,427	27,006,179	39,724,906
COMPANY USE		1,674,457	1,623,886	1,714,330	1,593,281	1,502,075	1,741,202
SUPPLY		881,650,161	897,500,143	875,820,462	662,856,378	575,024,408	646,464,540

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GULF POWER COMPANY
PER. II 1990 ANNUAL BILLING KWH

		BILLED KWH	UNBILLED KWH	TOTAL KWH
RS, RST	8	3,322,373,701	8,263,881	3,330,637,582
GS, GST	4	18,067	58	18,125
	5	210,362,920	670,752	211,033,672
GS, GST TOTAL		210,380,987	670,810	211,051,797
GSD, GSDT	3	1,876,850	4,156	1,881,006
	4	10,942,701	24,232	10,966,935
	5	1,715,063,935	3,797,832	1,718,861,868
GSD, GSDT TOT.		1,727,883,488	3,826,320	1,731,709,808
LP	3	9,065,191	27,010	9,092,201
	4	46,375,070	138,176	46,513,245
	5	316,101,567	941,832	317,043,401
LP TOTAL		371,541,828	1,107,018	372,648,846
LPT	2	314,627,740	0	314,627,740
	3	175,413,388	477,972	175,891,360
	4	470,940,669	1,423,500	472,364,169
	5	47,711,226	145,701	47,856,927
LPT TOTAL		1,008,693,023	2,047,173	1,010,740,196
PXT	3	983,827,915	0	983,827,915
SS	3	3,765,508	0	3,765,508
	4	300,000	0	300,000
SS TOTAL		4,065,508	0	4,065,508
OS I, II	5	47,312,334	136,606	47,448,940
OS III	5	7,329,177	30,329	7,359,506
RE	3	267,432,000		267,432,000
TOTAL KWH		7,950,839,956	16,082,137	7,966,922,093
INTERDEPARTMENTAL		1,400,424		1,400,424
LOSSES		518,921,653		518,921,653
COMPANY USE		19,004,307	63,855	19,068,162
SUPPLY		8,490,766,340	16,145,992	8,506,912,332

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GULF POWER COMPANY
PER. II MONTHLY CPKW UNBALANCED

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	5	811,794	719,774	664,388	626,109	561,411	674,281
GS, GST	4	6	3	3	2	8	8
	5	36,223	29,793	19,062	19,297	47,116	55,876
GS, GST TOTAL		36,228	29,797	19,066	19,299	47,124	55,884
GSD, GSDT	3	257	224	197	124	224	181
	4	1,598	1,437	1,111	1,085	1,747	1,629
	5	219,413	199,823	158,773	161,696	295,594	322,155
GSD, GSDT TOT.		221,268	201,484	160,081	162,825	297,565	324,164
LP	3	2,650	1,721	1,297	1,232	1,094	1,198
	4	8,518	7,624	5,718	6,348	8,950	9,369
	5	49,090	44,294	33,512	31,094	52,751	52,067
LP TOTAL		50,657	53,639	40,519	38,675	62,796	62,635
LPT	2	42,424	36,267	30,952	43,046	47,210	53,654
	3	21,218	17,568	18,827	18,177	26,311	25,983
	4	63,601	52,998	48,692	33,988	78,976	78,223
	5	6,997	5,036	4,031	4,466	6,248	6,278
LPT TOTAL		133,242	111,856	103,462	99,611	158,745	156,138
PXT	3	166,469	165,563	163,140	161,162	97,450	113,667
SS	3	0	0	400	489	446	390
	4	0	0	48	58	53	47
SS TOTAL		0	0	448	538	493	437
OS I, II	5	0	0	0	5,782	0	0
OS III	5	674	674	681	1,255	695	691
RE	3	42,683	50,444	39,389	39,863	41,129	54,216
TOTAL CPKW		1,414,814	1,273,170	1,131,114	1,081,127	1,250,408	1,442,845

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GULF POWER COMPANY
PER. II MONTHLY CPKW UNBALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	784,483	758,572	681,442	380,221	675,880	714,420
GS, GST	4	18	9	7	7	4	4
	5	53,460	50,843	47,157	30,204	22,863	35,343
GS, GST TOTAL		53,471	50,852	47,164	30,211	22,867	35,347
GSD, GSDT	3	252	280	400	238	135	161
	4	1,895	2,852	2,871	1,840	1,049	1,594
	5	322,615	327,478	328,725	268,572	162,638	228,923
GSD, GSDT TOT.		324,761	329,810	331,196	270,450	163,822	230,677
LP	3	1,354	1,388	1,256	975	1,226	1,968
	4	7,637	8,283	8,069	7,582	7,294	7,975
	5	45,873	52,646	50,900	42,699	32,791	47,447
LP TOTAL		54,865	62,327	60,233	51,177	41,311	57,389
LPT	2	56,898	58,715	54,636	43,693	30,473	37,633
	3	28,298	27,950	27,952	25,836	19,750	19,779
	4	58,739	70,493	63,618	58,618	48,140	74,656
	5	8,000	7,313	7,165	7,431	6,372	6,992
LPT TOTAL		151,934	164,471	153,371	135,575	105,735	139,060
PXT	3	123,257	95,574	112,847	93,799	92,491	109,448
SS	3	0	0	430	320	540	430
	4	0	0	52	38	65	52
SS TOTAL		0	0	482	358	605	482
OS I, II	5	0	0	0	0	11,707	0
OS III	5	699	722	716	705	1,843	713
RE	3	57,096	57,138	49,099	33,310	35,353	44,474
TOTAL CPKW		1,520,574	1,519,467	1,437,442	1,004,798	1,151,423	1,332,810

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PER. 11 MONTH AVEAGE CPKW UNBALANCED

		12 MACPKW
RS, RST	6	668,066
GS, GST	4	6
	5	38,020
GS, GST TOTAL		38,026
GSD, GSDT	3	223
	4	1,586
	5	249,780
GSD, GSDT TOT.		251,589
LP	3	1,397
	4	7,774
	5	44,598
LP TOTAL		53,769
LPT	2	44,633
	3	23,137
	4	59,644
	5	6,347
LPT TOTAL		133,761
PXT	3	184,728
SS	3	286
	4	34
SS TOTAL		320
OS I, II	5	1,458
OS III	5	822
RE	3	43,424
TOTAL CPKW		1,297,883

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GULF POWER COMPANY
PER. II MONTHLY CPKW BALANCED

		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
RS, RST	6	785,573	660,296	589,331	523,171	563,307	700,015
GS, GST	4	6	3	3	2	8	9
	5	35,653	24,848	16,909	16,280	47,275	58,009
GS, GST TOTAL		35,658	24,851	16,912	16,282	47,283	58,017
GSD, GSDT	3	249	187	175	193	225	187
	4	1,546	1,199	986	848	1,753	1,899
	5	212,326	166,654	140,836	136,419	296,593	334,450
GSD, GSDT TOT.		214,121	168,039	141,996	137,372	298,571	336,536
LP	3	1,984	1,436	1,150	1,040	1,098	1,244
	4	8,243	6,358	5,065	5,356	8,980	9,727
	5	47,504	36,942	29,726	26,234	52,930	54,054
LP TOTAL		57,730	44,736	35,942	32,629	63,008	65,025
LPT	2	41,054	30,247	27,455	36,317	47,370	55,782
	3	20,525	14,652	16,700	15,336	26,400	26,975
	4	61,547	44,194	43,191	28,668	71,216	72,903
	5	5,813	4,195	4,374	3,719	6,270	6,589
LPT TOTAL		128,938	93,288	91,720	84,038	151,254	162,089
PXT	3	104,985	87,990	91,488	85,348	97,779	117,943
SS	3	0	0	355	405	441	405
	4	0	0	43	49	53	49
SS TOTAL		0	0	398	454	494	453
OS I, II	5	0	0	0	4,887	0	0
OS III	5	852	562	884	1,059	897	717
RE	3	41,384	42,070	34,939	33,631	41,268	56,285
SUBTOTAL CPKW		1,368,341	1,061,833	1,003,330	918,871	1,263,862	1,497,081
LOSSES		143,843	82,351	72,854	60,313	120,522	176,103
TERR. CPKW		1,512,184	1,144,184	1,076,184	979,184	1,384,184	1,673,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPKW		1,519,000	1,151,000	1,083,000	986,000	1,391,000	1,680,000

GULF POWER COMPANY
PER. II MONTHLY CPKW BALANCED

		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
RS, RST	5	770,105	750,548	687,906	447,636	542,467	606,027
GS, GST	4	11	9	7	8	3	3
	5	54,566	50,305	47,804	46,155	18,350	29,981
GS, GST TOTAL		54,577	50,314	47,811	46,164	18,353	29,984
GSD, GSDT	3	257	277	493	280	186	136
	4	1,934	2,630	2,891	1,930	842	1,352
	5	329,290	324,014	331,844	316,194	130,533	194,190
GSD, GSDT TOT.		331,481	326,321	334,338	318,404	131,484	195,678
LP	3	1,362	1,374	1,267	1,148	984	1,669
	4	7,795	8,205	8,145	8,832	5,854	6,765
	5	46,823	52,089	51,392	50,271	26,318	40,248
LP TOTAL		56,000	61,668	60,804	60,251	33,156	48,682
LPT	2	58,676	58,894	55,154	51,440	24,458	31,923
	3	28,882	27,655	28,217	30,417	15,852	16,778
	4	59,955	69,747	64,221	69,999	39,439	63,329
	5	8,165	7,236	7,233	8,749	5,114	5,831
LPT TOTAL		155,677	162,731	154,826	159,614	84,863	117,962
PXT	3	125,887	94,563	113,917	110,429	74,233	92,842
SS	3	0	0	434	377	433	385
	4	0	0	52	45	52	44
SS TOTAL		0	0	486	422	485	429
OS I, II	5	0	0	0	0	9,396	0
OS III	5	713	714	717	830	1,319	885
RE	3	56,277	56,534	56,473	30,216	28,374	37,727
SUBTOTAL CPKW		1,552,638	1,503,383	1,451,878	1,782,962	924,130	1,129,914
LOSSES		191,146	177,791	164,106	184,222	61,854	94,270
TERR. CPKW		1,743,184	1,681,184	1,615,184	1,287,184	985,184	1,224,184
SEPA		6,816	6,816	6,816	6,816	6,816	6,816
TOTAL CPKW		1,750,000	1,688,000	1,622,000	1,294,000	992,000	1,231,000

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GULF POWER COMPANY
PER. 11 12 MONTH AVERAGE CPKW BALANCED

		12 MACPKW	ANN. MAX. NCPKW
RS, RST	5	630,532	884,480
GS, GST	4	6	11
	5	37,111	64,162
GS, GST TOTAL		37,116	
GSD, GSDT	3	216	2,262
	4	1,534	366,970
	5	242,779	
GSD, GSDT TOT.		244,527	
LP	3	1,315	9,656
	4	7,444	68,154
	5	42,877	
LP TOTAL		51,636	
LPT	2	43,107	93,567
	3	22,366	10,677
	4	57,285	
	5	6,109	
LPT TOTAL		128,867	
PXT	3	99,775	
SS	3	268	1,568
	4	32	
SS TOTAL		300	
OS I, II	5	1,190	11,756
OS III	5	786	1,240
RE	3	43,342	
SUBTOTAL CPKW		1,230,052	
LOSSES		120,715	
TERR. CPKW		1,350,767	
SEPA		6,816	
TOTAL CPKW		1,365,583	

Schedule E-18a SECOND REVISION

BILLING DETERMINANTS - NUMBER OF BILLS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-EI

EXPLANATION: Provide by rate schedule the number of customers and bills by month for the test year. Also provide by rate schedule the (1) bills and customers for the three years prior to the test year, (2) the percentage increase from the prior year to the test year, and (3) the average annual compound growth rate for the three historic years. Footnote and detail migration between the rate classes. Explain any differences between number of customers and number of bills for any rate schedule. The billing determinants for the test year must agree with those shown in E-16c, E-16d, E-8a and E-12, where applicable. The average number of customers by rate schedule must also be in agreement with the numbers used in the cost of service study allocator of number of customers (unweighted).

Type of Data Shown:
Projected Test Year Ended 1990
Prior Year Ended 1989
Historic Years Ended 1987, 1988
Witness: J. T. Kilgore, Jr.

		RATE SCHEDULE												TOTAL
		RS	RST	GS	GST	GSD	GSDT	LP	LPT	PXT	SS	OS I	OS II	OS III	RETAIL
1987	TOTAL CUSTOMERS	2,851,948	246	246,206	81	114,173	1,793	1,302	393	48	0	636	37,480	2,963	3,257,269
	AVERAGE CUSTOMERS	237,662	21	20,517	7	9,514	149	109	33	4	0	53	3,123	247	271,439
1988	TOTAL CUSTOMERS	2,917,334	228	252,305	84	117,939	1,891	1,287	387	65	1	628	38,656	3,701	3,334,506
	AVERAGE CUSTOMERS	243,111	19	21,025	7	9,828	158	107	32	5	0	52	3,221	308	277,876
* 1989	TOTAL CUSTOMERS	2,979,221	216	257,316	89	121,496	2,017	1,251	376	72	18	676	40,367	4,090	3,407,205
	AVERAGE CUSTOMERS	248,268	18	21,443	7	10,125	168	104	31	6	2	56	3,364	341	283,934
* - ACTUALS THROUGH AUGUST, 1989															
AVERAGE ANNUAL COMPOUND GROWTH RATE - THREE HISTORIC YEARS															
	1988/1987	2.29%	-7.32%	2.48%	3.70%	3.30%	5.47%	-1.15%	-1.53%	35.42%	0.00%	-1.26%	3.14%	24.91%	2.37%
	1989/1988	2.12%	-5.26%	1.99%	5.95%	3.02%	6.66%	-2.80%	-2.86%	10.77%	1700.00%	7.64%	4.43%	10.51%	2.18%
	1989/1987	2.21%	-6.30%	2.23%	4.82%	3.16%	6.06%	-1.98%	-2.19%	22.47%	0.00%	3.10%	3.78%	17.49%	2.28%
1990	TEST YEAR														
	JANUARY	250,132	18	21,611	8	10,215	169	106	31	6	1	56	3,467	353	286,173
	FEBRUARY	250,609	18	21,701	8	10,259	169	106	31	6	1	56	3,482	356	286,802
	MARCH	251,295	18	21,833	8	10,318	171	106	32	6	1	56	3,502	359	287,705
	APRIL	252,015	18	21,938	8	10,361	171	108	32	6	1	56	3,514	364	288,592
	MAY	252,866	18	21,994	8	10,388	173	108	32	6	1	56	3,535	368	289,553
	JUNE	253,721	18	22,045	8	10,419	173	108	32	6	1	56	3,552	369	290,508
	JULY	254,492	18	22,063	8	10,461	173	108	32	6	1	56	3,563	369	291,350
	AUGUST	255,117	18	22,104	8	10,499	173	108	32	6	1	56	3,575	370	292,067
	SEPTEMBER	255,402	18	22,082	8	10,510	175	108	32	6	1	56	3,593	373	292,364
	OCTOBER	255,433	18	22,072	8	10,509	175	109	32	6	1	56	3,607	373	292,399
	NOVEMBER	255,430	18	22,073	8	10,526	176	109	32	6	1	56	3,624	375	292,434
	DECEMBER	255,585	18	22,084	8	10,516	176	109	32	6	1	56	3,644	375	292,610
1990	TOTAL CUSTOMERS	3,042,097	216	263,600	96	124,981	2,074	1,293	382	72	12	672	42,658	4,404	3,482,557
	AVERAGE CUSTOMERS	253,508	18	21,967	8	10,415	173	108	32	6	1	56	3,555	367	290,213
PERCENTAGE INCREASE - TEST YEAR OVER PRIOR YEAR															
	1990/1989	2.11%	0.00%	2.44%	7.87%	2.87%	2.83%	3.36%	1.60%	0.00%	33.33%	-0.59%	5.68%	7.68%	2.21%

Note: *** REVISED 5/7/90 ***
Changed to reflect one customer NOT MIGRATING from rate PXT to rate LPT in January, 1990 as originally projected.

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. _____ (JTK-2)
Schedule 11

Schedule E-18b REVISED | BILLING DETERMINANTS - KW DEMAND | Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-EI

EXPLANATION: Provide by rate schedule the billed and measured KW, where applicable, by month for the test year. Footnote and detail migration between rate classes. Explain any differences between actual and billed demand. The billing determinants for the test year must agree with those shown in Schedules E-16c, E-8a, and E-12, where applicable.

Type of Data Shown:
Projected Test Year Ended 1990

Witness: J. T. Kilgore, Jr.

RATE SCHEDULE

	GSD		GSD-T				LP		LP-T				PX-T			
			ACTUAL		BILLED				ACTUAL		BILLED		ACTUAL		BILLED	
	ACTUAL KW	BILLED KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ACTUAL KW	BILLED KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW	ON-PEAK KW	MAXIMUM KW
1990 TEST YEAR																
JANUARY	449,259	463,066	8,185	11,760	8,185	11,890	76,512	76,992	135,803	140,221	135,803	140,323	125,639	127,736	125,639	127,736
FEBRUARY	459,254	472,680	6,979	9,257	6,979	9,474	77,443	77,815	128,862	132,840	128,862	132,840	129,090	132,104	129,090	132,104
MARCH	455,624	469,377	7,922	9,974	7,922	10,266	75,984	76,378	130,457	134,014	130,457	134,014	127,506	128,490	127,506	128,490
APRIL	452,782	466,326	7,899	9,175	7,899	9,710	77,457	77,841	153,450	157,563	153,450	157,563	123,091	125,114	123,091	125,114.
MAY	468,602	481,718	8,413	9,790	8,413	10,056	81,525	81,899	175,305	179,311	175,305	179,323	125,382	127,885	125,382	127,885
JUNE	513,104	524,866	10,237	12,442	10,237	12,696	87,043	87,327	184,130	188,299	184,130	188,299	128,582	132,251	128,582	132,251
JULY	487,332	499,847	10,086	11,850	10,086	12,070	82,811	83,119	188,066	191,549	188,066	191,577	126,353	129,690	126,353	129,690
AUGUST	500,714	512,955	11,120	13,366	11,120	13,532	84,408	84,670	202,509	205,069	202,509	205,075	126,919	127,810	126,919	127,810
SEPTEMBER	536,014	547,682	10,775	12,928	10,775	13,013	91,161	91,417	188,682	193,260	188,682	193,273	123,380	124,769	123,380	124,769
OCTOBER	478,889	491,869	9,513	11,308	9,513	11,473	83,858	84,174	175,018	176,691	175,018	176,691	121,683	122,025	121,683	122,025
NOVEMBER	454,083	467,745	7,930	10,287	7,930	10,374	79,142	79,450	155,617	163,954	155,617	163,974	121,529	122,140	121,529	122,140
DECEMBER	448,057	462,194	7,932	10,904	7,932	11,001	76,573	76,920	140,060	144,767	140,060	144,767	120,683	121,980	120,683	121,980
ANNUAL TOTAL	5,703,714	5,860,325	106,991	133,041	106,991	135,554	973,897	978,001	1,957,959	2,007,538	1,957,959	2,007,720	1,499,837	1,521,995	1,499,837	1,521,995

Note: *** REVISED 5/7/90 ***

Notes: (1) Changed to reflect one customer with an annual total of 165,834 On-Peak KW and an annual total of 171,732 Maximum KW NOT MIGRATING from rate PXT to rate LPT in January, 1990 as originally projected.

(2) Any differences between Actual and Billed demand are due to minimum billing.

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. _____ (JTK-2)
Schedule 12

Schedule E-18c REVISED — BILLING DETERMINANTS - KWH SALES — Page 1 of 1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

EXPLANATION: Provide by rate schedule the KWH sales by month for the test year. Also, provide by rate schedule the (1) KWH sales for the three years prior to the test year, (2) the percentage increase from the prior year to the test year, and (3) the average annual compound growth rate for the three historic years. Footnote and detail migration between rate classes. The billing determinants for the test year must agree with those shown in Schedules E-16c, E-16d, E-8a and E-12, where applicable. The KWH sales by rate schedule for the test year must be in agreement with the numbers in the KWH sales allocator in the cost of service study.

Type of Data Shown:
Projected Test Year Ended 1990
Prior Year Ended 1989
Historic Years Ended 1987, 1988
Witness: J. T. Kilgore, Jr.

RATE SCHEDULE

		RS	RST	GS	GST	GSD	GSDT	LP	LPT	PXT	SS	OS I	OS II	OS III	UNBILLED	TOTAL RETAIL
1987	TOTAL KWH	3,031,729	257	179,529	79	1,521,624	18,445	348,910	990,426	742,957	0	14,315	24,092	5,062	18,196	6,895,620
1988	TOTAL KWH	3,126,614	312	187,905	84	1,601,745	20,816	353,634	965,302	891,157	2,722	15,025	26,570	6,160	28,209	7,226,256
* 1989	TOTAL KWH	3,178,537	290	191,840	103	1,659,075	22,966	350,978	972,735	977,644	3,551	15,707	29,073	6,857	(18,342)	7,391,014
* - ACTUALS THROUGH AUGUST, 1989																
AVERAGE ANNUAL COMPOUND GROWTH RATE - THREE HISTORIC YEARS																
	1988/1987	3.13%	21.40%	4.67%	6.33%	5.27%	12.85%	1.35%	-2.54%	19.95%	0.00%	4.96%	10.29%	21.69%	N/A	4.79%
	1989/1988	1.66%	-7.05%	2.09%	22.62%	3.58%	10.33%	-0.75%	0.77%	9.71%	30.46%	4.54%	9.42%	11.31%	N/A	2.28%
	1989/1987	2.39%	6.23%	3.37%	14.18%	4.42%	11.58%	0.30%	-0.90%	14.71%	0.00%	4.75%	9.85%	16.39%	N/A	3.53%
1990	TEST YEAR															
	JANUARY	322,917	27	17,186	6	127,514	1,629	29,090	79,797	90,504	233	1,341	2,507	587	6,725	680,063
	FEBRUARY	267,234	22	15,452	6	118,366	1,693	26,804	69,080	79,420	340	1,344	2,522	587	(59,040)	523,829
	MARCH	233,538	19	14,787	6	116,444	1,606	26,763	70,675	87,258	342	1,347	2,537	592	(4,587)	551,405
	APRIL	191,550	17	13,744	6	120,299	1,502	27,712	77,709	80,103	348	1,349	2,550	653	132	517,674
	MAY	195,508	20	14,888	8	134,848	1,736	30,143	83,765	82,003	342	1,351	2,566	605	89,894	637,677
	JUNE	299,453	25	20,612	11	167,536	2,280	34,571	89,636	82,877	342	1,354	2,581	601	71,006	772,887
	JULY	358,061	34	22,138	12	172,995	2,303	35,399	101,757	85,307	344	1,356	2,595	608	17,429	800,338
	AUGUST	376,427	34	22,746	11	173,807	2,452	35,243	102,769	80,530	348	1,359	2,609	628	3,161	802,125
	SEPTEMBER	366,823	29	21,575	9	180,242	2,282	36,289	98,759	84,948	343	1,362	2,624	618	(80,760)	715,143
	OCTOBER	251,304	21	17,362	6	145,179	2,048	32,156	83,726	75,756	367	1,364	2,639	613	(65,177)	547,365
	NOVEMBER	202,393	19	14,544	6	123,777	1,594	28,290	77,089	76,160	369	1,366	2,653	617	(6,147)	522,735
	DECEMBER	256,872	23	15,252	6	124,236	1,514	29,081	73,930	78,963	347	1,369	2,668	621	43,366	628,248
1990	TOTAL KWH	3,322,085	289	210,287	94	1,705,245	22,639	371,542	1,008,693	983,828	4,066	16,262	31,050	7,329	16,082	7,699,490
PERCENTAGE INCREASE - TEST YEAR OVER PRIOR YEAR																
	1990/1989	4.52%	0.28%	9.62%	-8.31%	2.78%	-1.42%	5.86%	3.70%	0.63%	14.49%	3.53%	6.80%	6.89%	N/A	4.17%

Note: *** REVISED 4/25/90 ***
Changed to reflect one customer with an annual total of 105,103 KWH NOT MIGRATING from rate PXT to rate LPT in January, 1990 as originally projected.

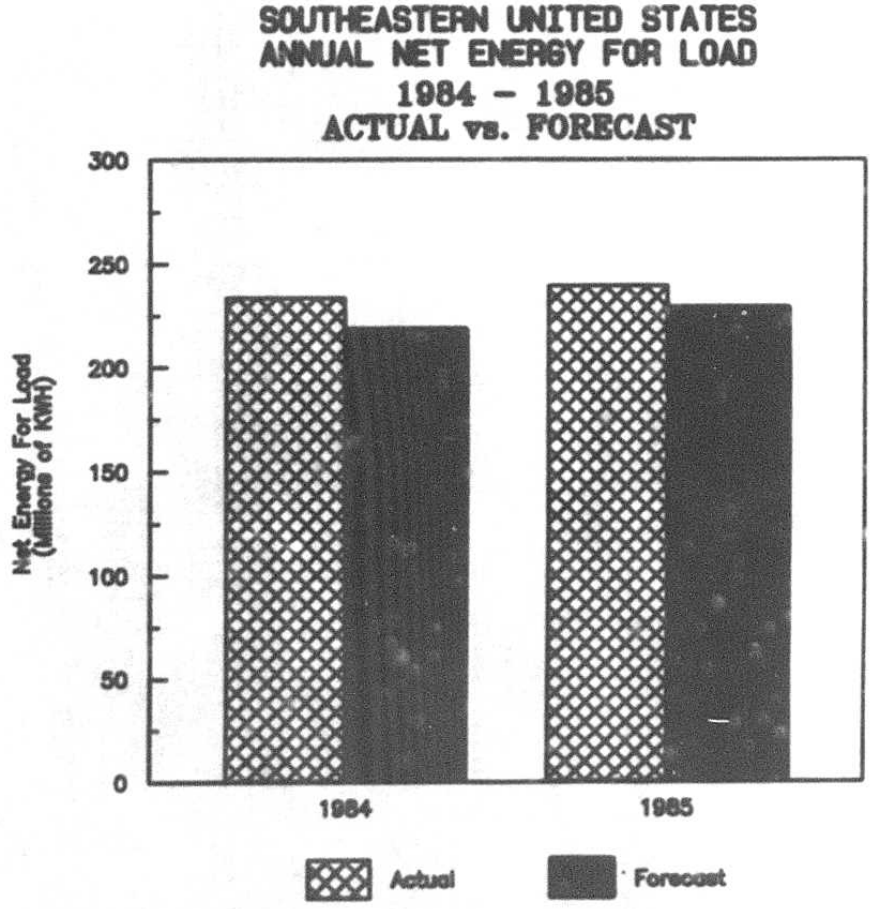
Detail may not sum to totals due to rounding.

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. _____ (JTK-2)
Schedule 13

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. ____ (JTK-2)
Schedule 14

SOUTHEASTERN UNITED STATES
ANNUAL NET ENERGY FOR LOAD
1984 - 1985
ACTUAL vs. FORECAST (Millions of KWH)

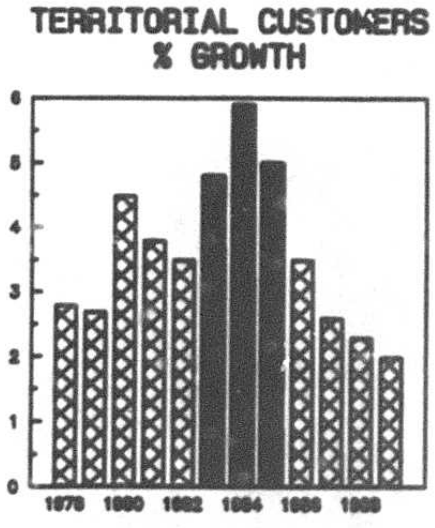
Sub-regions	1984	1985
Florida and Southern		
Actual	223,833	239,535
Forecast	218,377	228,821
Deviation	5,456	10,714
% Deviation	2.5%	4.7%

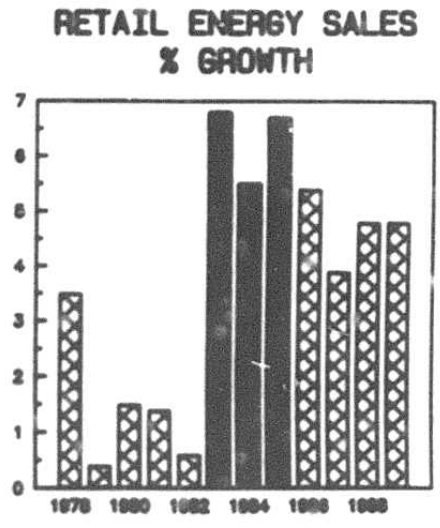


Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. ____ (JTK-2)
Schedule 15

GULF POWER COMPANY
HISTORICAL GROWTH RATE ANALYSIS

Year	Territorial Customers (Year End)	% Growth	Retail Energy Sales (Mil. of KWH)	% Growth
1978	191,755	2.8%	5,041	3.5%
1979	196,956	2.7%	5,061	0.4%
1980	205,831	4.5%	5,137	1.5%
1981	213,626	3.8%	5,209	1.4%
1982	221,173	3.5%	5,242	0.6%
1983	**231,750**	**4.8%**	**5,598**	**6.8%**
1984	**245,317**	**5.9%**	**5,906**	**5.5%**
1985	**257,693**	**5.0%**	**6,299**	**6.7%**
1986	266,730	3.5%	6,637	5.4%
1987	273,544	2.6%	6,897	3.9%
1988	279,747	2.3%	7,227	4.8%
1989	285,326	2.0%	7,574	4.8%

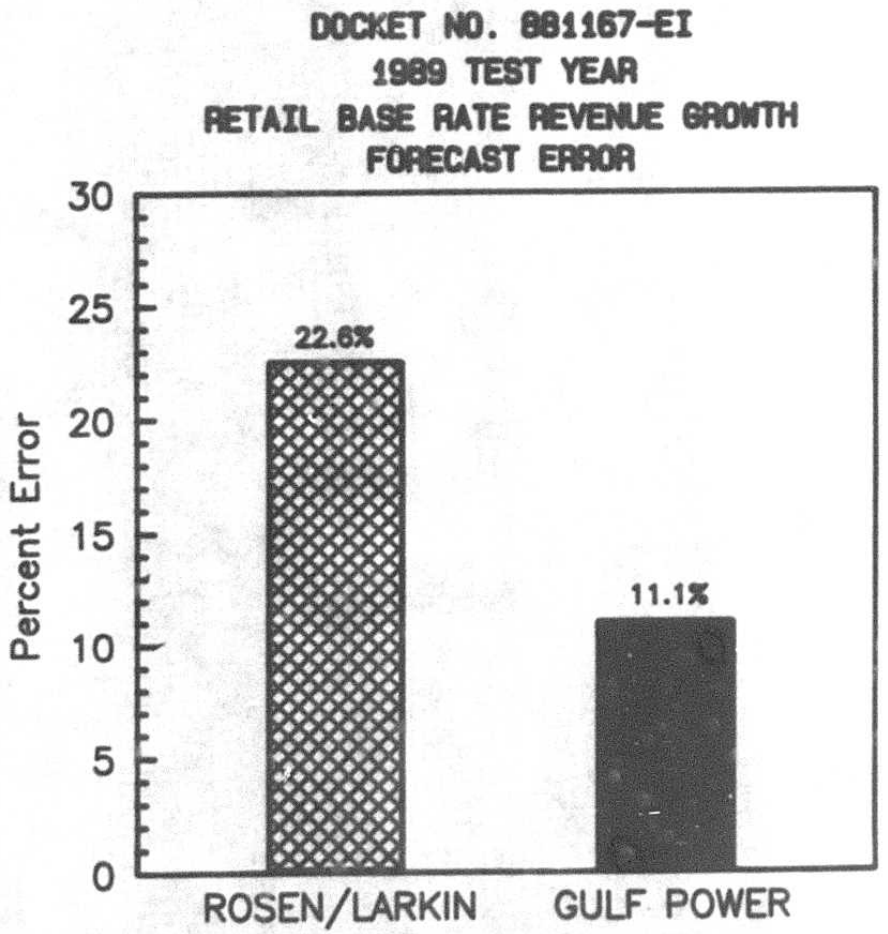




Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. ____ (JTK-2)
Schedule 16

COMPARISON OF FORECAST ACCURACY
1989 TEST YEAR
GROWTH IN RETAIL BASE RATE REVENUE

Base Rate Revenue ($)			Forecast Increase vs. Actual Increase (%)	
Actual Growth	Rosen/Larkin Forecast Growth	Gulf Power Forecast Growth	Rosen/Larkin Forecast Error	Gulf Power Forecast Error
$10,613,926	$13,015,748	$11,789,716	22.6%	11.1%

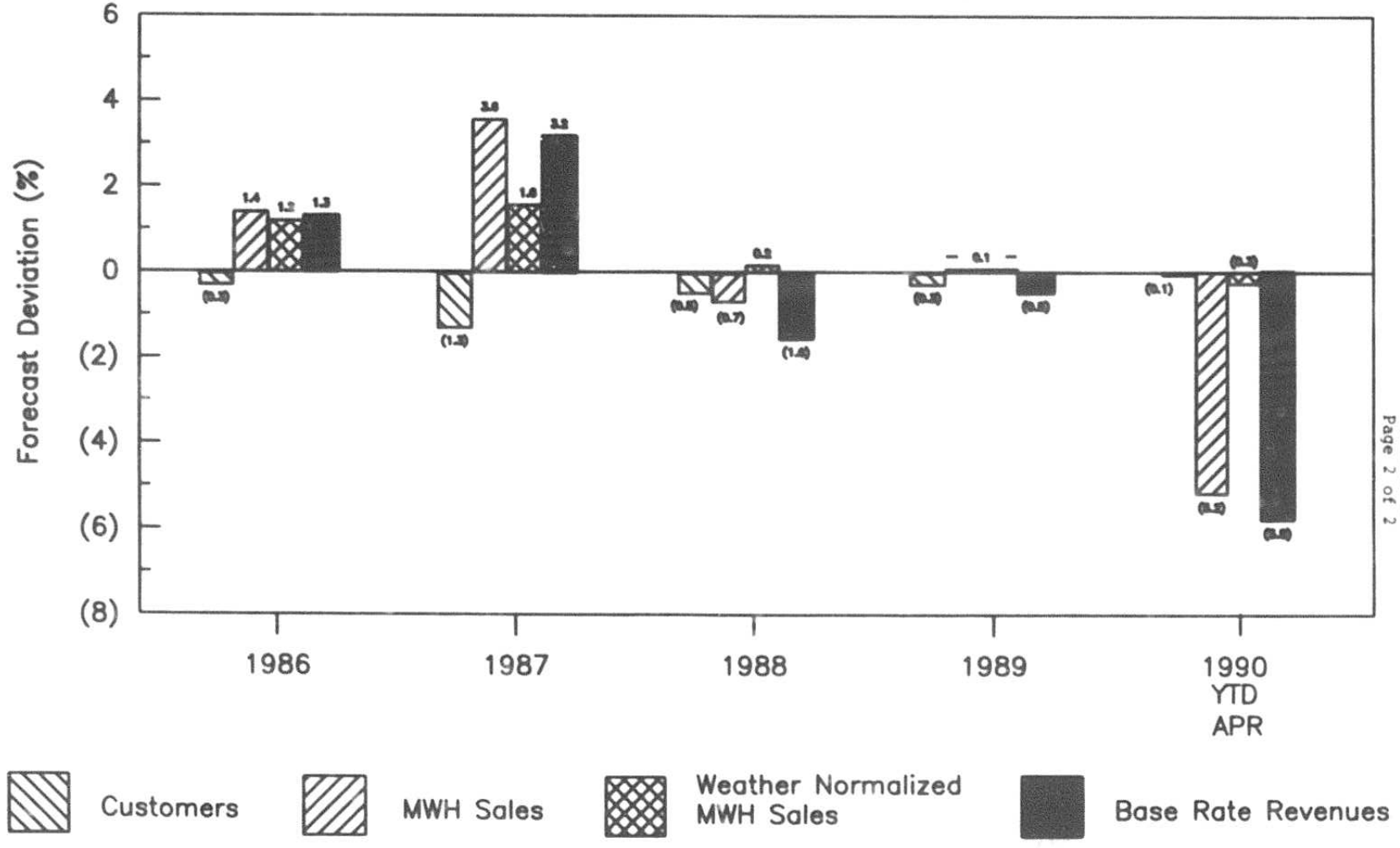


GULF POWER COMPANY
SHORT-TERM
RETAIL FORECAST ACCURACY

	1986	1987	1988	1989	JAN-APR 1990
Customers - Average Number					
Actual	263,637	271,439	277,876	283,824	287,020
Forecast	264,562	274,951	279,191	284,698	287,318
Deviation	(925)	(3,512)	(1,315)	(874)	(298)
% Deviation	(0.3)	(1.3)	(0.5)	(0.3)	(0.1)
Annual MWH Sales					
Actual	6,635,869	6,895,620	7,226,256	7,573,658	2,154,332
Forecast	6,543,120	6,658,231	7,276,471	7,566,302	2,273,403
Deviation	92,749	237,389	(50,215)	7,356	(119,071)
% Deviation	1.4	3.6	(0.7)	0.1	(5.2)
Weather Adjusted	6,620,841	6,762,324	7,287,515	7,575,022	2,267,530
Deviation	77,721	104,093	11,044	8,720	(5,873)
% Deviation	1.2	1.6	0.2	0.1	(0.3)
Base Rate Revenues (Thousands of Dollars)					
Actual	215,510	224,476	233,417	244,031	68,332 *
Forecast	212,733	217,507	237,200	245,206	72,528
Deviation	2,777	6,969	(3,783)	(1,175)	(4,196)
% Deviation	1.3	3.2	(1.6)	(0.5)	(5.8)

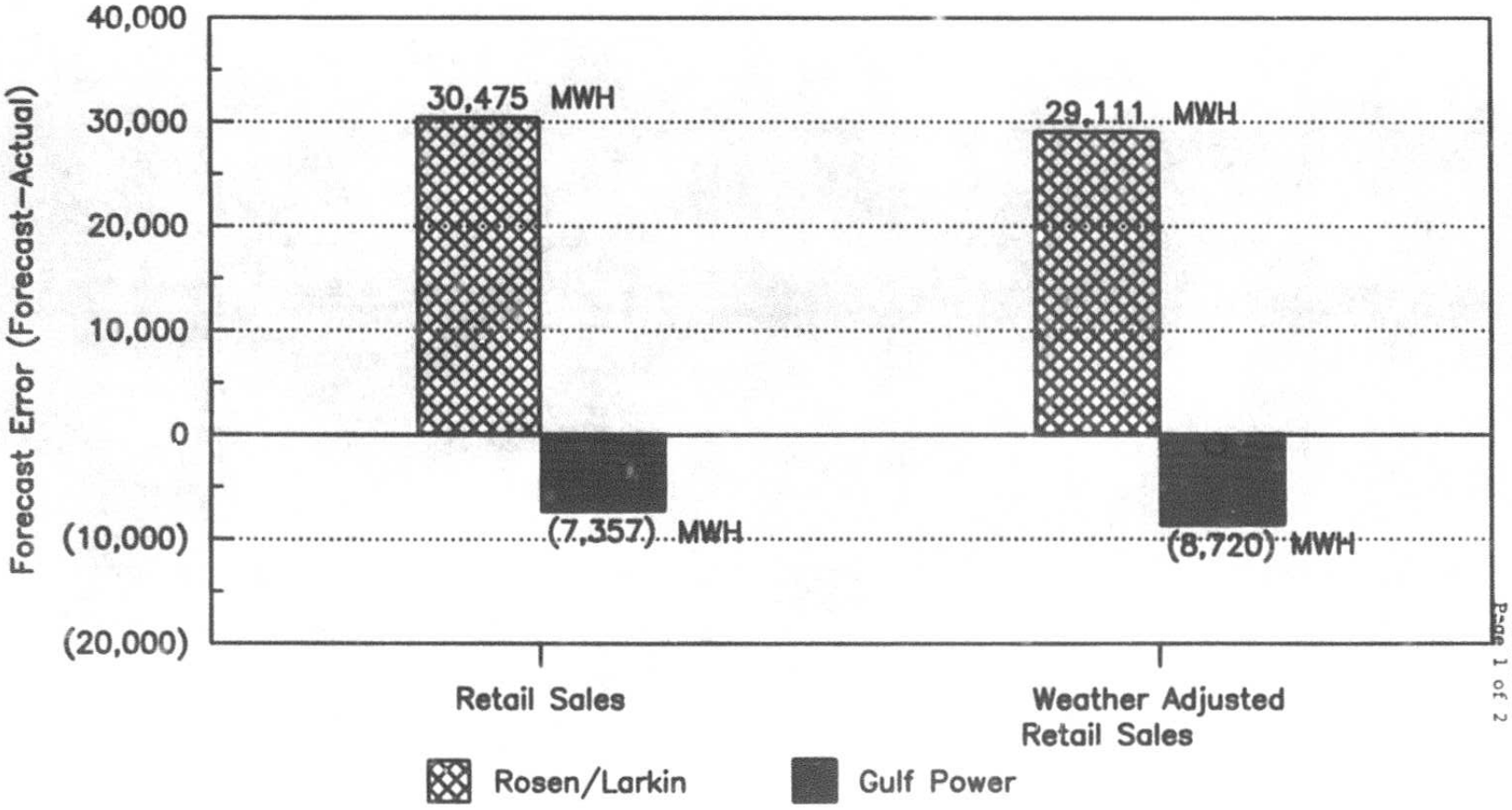
* Base rate revenue rigures for April are preliminary and exclude interim increase.

GULF POWER COMPANY
SHORT–TERM
RETAIL FORECAST ACCURACY



Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit ____ (JTK-2)
Schedule 17
Page 2 of 2

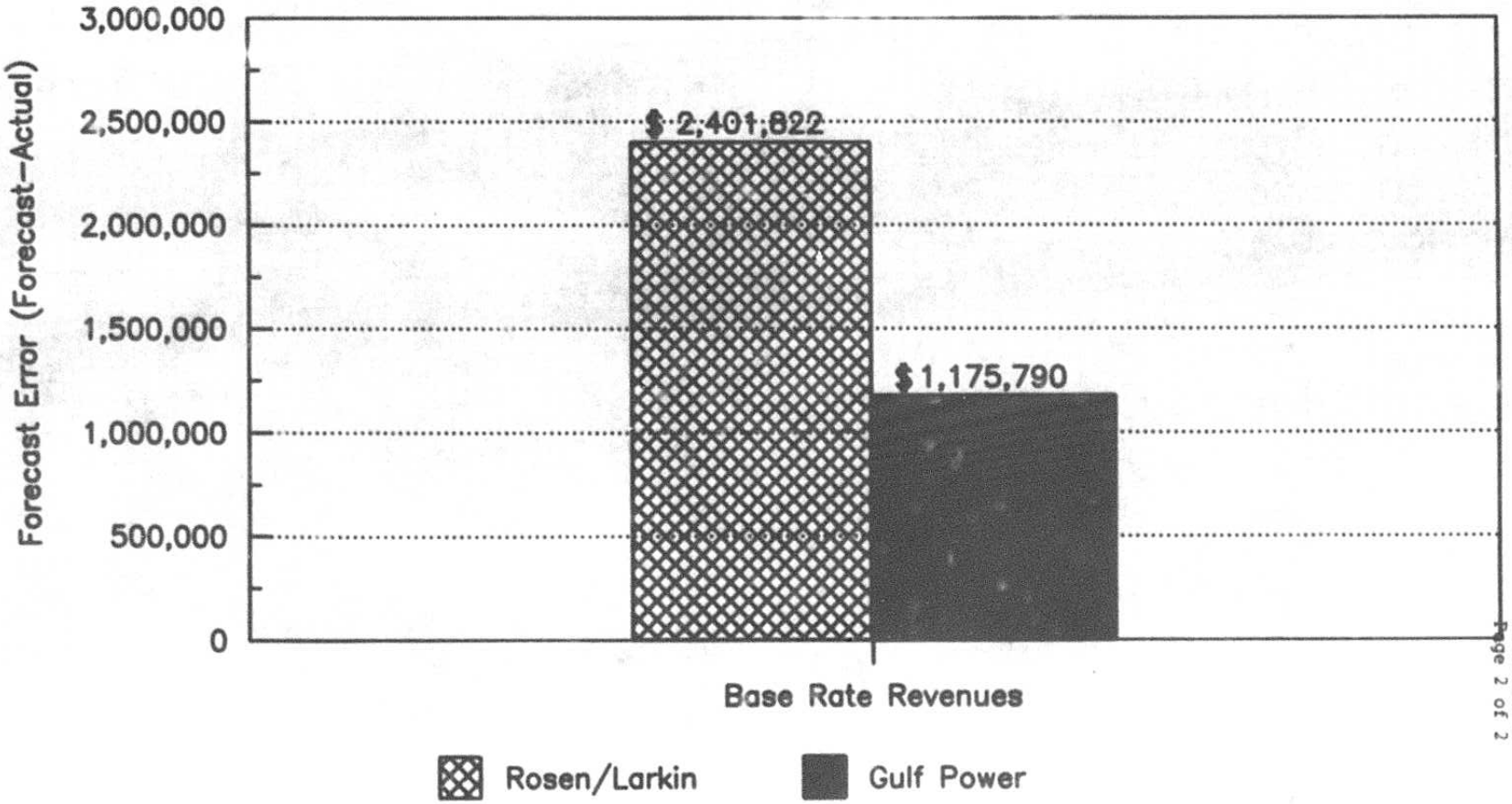
1989 TEST YEAR FORECAST RESULTS
ACCURACY COMPARISON
ROSEN/LARKIN vs. GULF POWER



Sources: Docket No. 881167-EI, Exhibit (HL-20)
Docket No. 891345-EI, Public Counsel's Fifth Set of Interrogatories #277

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit ___ (JTK-2)
Schedule 18
Page 1 of 2

1989 TEST YEAR FORECAST RESULTS
ACCURACY COMPARISON
ROSEN/LARKIN vs. GULF POWER



Sources: Docket No. 881167-EI, Exhibit (HL-20)
Docket No. 891345-EI, Public Counsel's Fifth Set of Interrogatories #277

Florida Public Service Commission
Docket No. 891345-EI
GULF POWER COMPANY
Witness: J. Thomas Kilgore, Jr.
Exhibit No. ____ (JTK-2)
Schedule 18
Page 2 of 2