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Pensacola, Florida 32520

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October 1, 1999

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 981591-EI

Enclosed are an original and fifteen copies of the Late Filed Exhibit to the September 8, 1999 deposition of Ted Spangenberg to be filed in the above docket.

Sincerely,

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Enclosures

cc: Beggs and Lane
Jeffrey A. Stone, Esquire

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG 1 _____
- LEG _____
- MAS _____
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- PAI _____
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- WAW _____
- OTH _____

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

**Cost Effectiveness Analyses
GoodCents Conversion Program**

Analysis #	Existing System		New System		Participant		Energy Systems Impact				Special Assumptions	Cost Effectiveness		
	Heating*	Cooling	Heating	Cooling	Equipment Cost	Utility Rebate	Summer	Energy	Winter	Gas Usage		RIM	PART	TRC
							Demand, kW/part.	kWh/part.	Demand, kW/part.	therms/part.				
Base Case	Gas Furnace	7 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.9	-1030	4.4	-302		1.74	1.65	2.20
1.	Gas Furnace	7 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.9	-1030	4.4	-302	25% Free Riders	1.59	1.60	2.12
2.	Gas Furnace	7 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.9	-1030	4.4	-302	15 Yr. Analysis Per.	1.49	1.09	1.30
3.	Gas Furnace	8 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.2	-21	4.4	-302		2.45	1.45	1.85
4.	Gas Furnace	10 SEER A/C	7.4 HSPF HP	11 SEER HP	\$1,300	\$200	-0.3	1390	4.4	-302		1.41	2.05	3.45
5.	Gas Furnace	10 SEER A/C	7.4 HSPF HP	11 SEER HP	\$1,300	\$200	-0.3	1390	4.4	-302	15 Yr. Analysis Per.	1.19	1.39	1.88
6.	Gas Furnace	7 SEER A/C	8.2 HSPF HP	12.8 SEER HP	\$3,500	\$200	-2.3	-1923	4.2	-302		1.48	1.56	1.99
7.	Any	7 SEER A/C	no change	11 SEER A/C	\$2,200	\$200	-1.9	-2932	0	no change		1.06	0.87	0.93
8.	Any	8 SEER A/C	no change	11 SEER A/C	\$2,200	\$200	-1.2	-1924	0	no change		0.95	0.60	0.60
9.	Elec. Res.	7 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.9	-7132	-4.6	no change		0.75	1.46	1.07
10.	Elec. Res.	8 SEER A/C	7.4 HSPF HP	11 SEER HP	\$3,000	\$200	-1.2	-6123	-4.6	no change		0.66	1.26	0.82
11.	6.0 HSPF HP	7 SEER HP	7.4 HSPF HP	11 SEER HP	\$2,850	\$200	-1.9	-3491	-0.9	no change		0.98	0.79	0.78
12.	6.2 HSPF HP	8 SEER HP	7.4 HSPF HP	11 SEER HP	\$2,850	\$200	-1.2	-2294	-0.6	no change		0.89	0.54	0.50
13.	7.2 HSPF HP	10 SEER HP	7.4 HSPF HP	11 SEER HP	\$150	\$200	-0.3	-577	-0.1	no change		0.72	3.51	2.51

* All gas furnaces are assumed to be 68% AFUE; "HP" = heat pump

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for authority to implement)
Good Cents Conversion Program by)
Gulf Power Company)
_____)

Docket No. 981591-EG

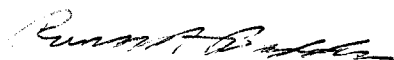
Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished
this 1st day of October 1999 by U.S. Mail or hand delivery to the following:

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