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**RICHARD CORCORAN**  
*Speaker of the House of  
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February 6, 2017

Ms. Carlotta Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 160186-EI Petition for increase in rates by Gulf Power Company

Dear Ms. Stauffer:

Enclosed for filing in the above docket is the redacted Public Version of the prefiled testimony of OPC witness Donna Ramas.

On January 13, 2017, the Office of Public Counsel submitted one copy of the prefiled testimony of Donna Ramas under Gulf Power Company's (Gulf) claim of confidentiality. That testimony (along with the prefiled testimony of James R. Dauphinais, which was also filed under a claim of confidentiality by Gulf) was given Document No. 0483-17. This procedure was an interim measure, designed to enable OPC to adhere to the procedural schedule while providing Gulf an opportunity to review the testimony and redact the material that it regards as confidential. The enclosed Public Version reflects Gulf's review. Counsel for Gulf has provided its revised request for confidentiality, including the yellow highlighted confidential material and the accompanying detailed justification, in a separate filing (Document No. 01389-17).

The complete, unredacted original testimony of Donna Ramas filed on January 13, 2017 is the evidence that the OPC intends to introduce into evidence at the hearing. We have verified that the confidential version that Gulf filed on February 3, 2017 as Document No. 01389-17 is identical to the original testimony filed on January 13<sup>th</sup> in all respects except for the yellow highlighting indicating the scope of its claim of confidentiality. The OPC has no objection to the Commission returning the non-highlighted testimony of Donna Ramas to Gulf so long as the yellow highlighted, complete version is retained in the files and treated as timely filed.

The OPC has likewise verified that the public version of Ms. Ramas' testimony filed here is identical in all respects except for the redactions and the stamped indications of redaction supplied by Gulf. The public version will be served on all parties and the yellow highlighted, confidential version will be available by request under appropriate arrangements with Gulf and/or OPC.

Please call if you have any questions regarding this process or filing.

Thank you for your assistance.

Sincerely,



Charles J. Rehwinkel  
Deputy Public Counsel

cc: Parties of record

## CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was furnished by e-mail on this 6<sup>th</sup> day of February, 2017 to:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

<b>In Re: Petition for rate increase by Gulf Power Company</b>	)	<b>DOCKET NO. 160186-EI</b>
	)	
	)	
<b>In Re: Petition for approval of 2016 depreciation and dismantlement studies, approval of proposed depreciation rates and annual dismantlement accruals and Plant Smith Units 1 and 2 regulatory asset amortization, by Gulf Power Company.</b>	)	<b>DOCKET NO. 160170-EI</b>
	)	
	)	<b>FILED: January 13, 2017</b>
	)	
	)	

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~~(GULF PRELIMINARY CONFIDENTIAL DESIGNATION)~~

**PUBLIC VERSION**

**DIRECT TESTIMONY AND EXHIBITS**

**OF**

**DONNA RAMAS**

**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

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## EXHIBITS

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## REDACTED VERSION

C-4	Performance Pay Program Adjustment
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C-6	Payroll Tax Expense
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C-8	Southern Company Services Charges
C-9	Southern Company Services – Allocation Adjustment
C-10	Amortization of Deferred Return on Transmission Investment
C-11	Income Tax Expense – Impact of Adjustments
C-12	Interest Synchronization Adjustment
D	Cost of Capital

DMR-3	Composite Exhibit: Discovery and Other References
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**DIRECT TESTIMONY**

**OF**

**DONNA RAMAS**

On Behalf of the Office of Public Counsel

Before the

Florida Public Service Commission

Docket No. 160186-EI

INTRODUCTION

**Q. WHAT IS YOUR NAME, OCCUPATION AND BUSINESS ADDRESS?**

A. My name is Donna Ramas. I am a Certified Public Accountant licensed in the State of Michigan and Principal at Ramas Regulatory Consulting, LLC, with offices at 4654 Driftwood Drive, Commerce Township, Michigan 48382.

**Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION?**

A. Yes, I have testified before the Florida Public Service Commission (“PSC” or “Commission”) on several prior occasions. I have also testified before many other state regulatory commissions.

**Q. HAVE YOU PREPARED AN EXHIBIT DESCRIBING YOUR QUALIFICATIONS AND EXPERIENCE?**

1 A. Yes. I have attached Exhibit DMR-1, which is a summary of my regulatory experience  
2 and qualifications.

3

4 **Q. ON WHOSE BEHALF ARE YOU APPEARING?**

5 A. I am appearing on behalf of the Citizens of the State of Florida (“Citizens”) for the Office  
6 of Public Counsel (“OPC”).

7

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

9 A. I am presenting OPC's overall recommended revenue requirement for Gulf Power  
10 Company (“Gulf” or “Company”) in this case. I also sponsor several adjustments to the  
11 Company's proposed rate base and operating income.

12

13 **Q. ARE ANY ADDITIONAL WITNESSES APPEARING ON BEHALF OF THE**  
14 **FLORIDA OFFICE OF PUBLIC COUNSEL IN THIS CASE?**

15 A. Yes. Jim Dauphinais presents Citizens’ recommendations regarding Scherer Unit 3 and  
16 Roxie McCullar presents Citizens’ recommendations on depreciation and dismantlement.  
17 Dr. Randall Woolridge presents Citizens’ recommended capital structure, capital cost rates  
18 and overall rate of return.

19

20 **Q. HOW WILL YOUR TESTIMONY BE ORGANIZED?**

21 A. I first present the overall financial summary for the base rate change, showing the revenue  
22 requirement recommended by Citizens. This is based on Dr. Woolridge’s capital structure  
23 and rate of return recommendation, the adjustments sponsored in this testimony, and the

1 adjustments sponsored by Mr. Dauphinais and Ms. McCullar. I then provide a brief  
2 overview of the basis of the Company's projected test year and address some concerns with  
3 the Company's budget and forecast timing that are specific to this proceeding. Finally, I  
4 present my proposed adjustments which impact the test year revenue requirements. Exhibit  
5 DMR-2 presents the schedules and calculations in support of this testimony. Exhibit DMR-  
6 3 consists of copies of discovery responses referenced in this testimony.<sup>1</sup>

7  
8 OVERALL FINANCIAL SUMMARY

9 **Q. PLEASE DISCUSS THE EXHIBIT YOU PREPARED IN SUPPORT OF YOUR**  
10 **TESTIMONY.**

11 A. Exhibit DMR-2, totaling 19 pages, consists of Schedules A-1, B-1 through B-4, C-1  
12 through C-12, and D.

13  
14 Schedule A-1 presents the revenue requirement calculation, giving effect to all of the  
15 adjustments I am recommending in this testimony, along with the impacts of the  
16 recommendations made by Citizens' witnesses Dauphinais, McCullar and Woolridge.  
17 Schedule B-1 presents OPC's adjusted rate base and Schedule B-2 identifies each of the  
18 adjustments impacting rate base recommended by OPC in this case. Schedules B-3 through  
19 B-4 provide supporting calculations for several of the rate base adjustments addressed in  
20 this testimony. OPC's adjusted net operating income is presented on Schedule C-1, and  
21 the recommended net operating income adjustments are identified on Schedule C-2.

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<sup>1</sup> For several of the voluminous POD responses provided by Gulf, only the portions of the response referenced in this testimony are provided in Exhibit DMR-3.

1 Schedules C-3 through C-12 provide supporting calculations for the adjustments to net  
2 operating income I sponsor.

3

4 **Q. WOULD YOU PLEASE DISCUSS SCHEDULE D?**

5 A. Schedule D presents Citizens' recommended capital structure and overall rate of return,  
6 based on the revisions to Gulf's proposed capital structure recommended by Dr. Woolridge  
7 and the rate of return on equity and debt rates recommended by Dr. Woolridge. The capital  
8 structure ratios are based on the ratios recommended by Dr. Woolridge; however, the  
9 capital structure dollar amounts differ from his recommendations only to the extent that I  
10 applied the pro rata adjustments to the capital structure that are needed to synchronize  
11 Citizens' recommended rate base with Dr. Woolridge's recommended capital structure. As  
12 presented in Dr. Woolridge's testimony and shown on Schedule D, OPC's recommended  
13 overall rate of return is 5.09%.

14

15 **Q. WHAT IS THE RESULTING REVENUE REQUIREMENT FOR GULF POWER**  
16 **COMPANY?**

17 A. As shown on Exhibit DMR-2, Schedule A-1, OPC's recommended adjustments in this case  
18 result in a revenue decrease for Gulf Power Company, on a Florida jurisdictional basis, of  
19 \$2,087,000. This is \$108,869,000 less than the \$106,782,000 base rate increase requested  
20 by Gulf in its filing. While OPC's recommended adjustments result in a \$2,087,000  
21 revenue decrease, additional adjustments to Gulf's revenue requirement may be  
22 appropriate. The adjustments recommended by OPC's witnesses to date in this proceeding

1 are based on the amount of analysis conducted in the timeframe allowed for in the  
2 procedural schedule in this case.

3  
4 **Q. OPC WITNESS JIM DAUPHINAIS RECOMMENDS THAT SCHERER UNIT 3 BE**  
5 **EXCLUDED FROM GULF’S REVENUE REQUIREMENTS. HAVE YOU**  
6 **REFLECTED THE IMPACT OF THIS RECOMMENDATION IN YOUR**  
7 **EXHIBIT?**

8 A. Yes. On Exhibit DMR-2, Schedules B-2 and C-2, I included the adjustments that are  
9 needed to remove Scherer Unit 3 from the revenue requirements in this case, consistent  
10 with Mr. Dauphinais’ recommendation. The amounts included in Gulf’s 2017 adjusted test  
11 year for Scherer Unit 3 were provided by the Company in response to Citizens’  
12 Interrogatory 124. The Scherer Unit 3 adjustments in Exhibit DMR-2, Schedule C-2  
13 include the removal of \$3,846,000 of Other Operating Revenues that the Company has  
14 identified in response to Citizens’ Interrogatory 124 as “FERC Account 447 – Sales to  
15 Non-Associated Companies.” The impact on revenue requirement associated with the  
16 Company’s proposed treatment of Scherer Unit 3 that is identified on page 15 of Gulf  
17 Witness Xia Liu’s testimony does not include the offsetting impact of the \$3,846,000 of  
18 Other Operating Revenues. Pending responses to outstanding discovery on this issue, I  
19 have removed the \$3,846,000 of Other Operating Revenues on Schedule C-2 at this time.

20  
21 BASIS OF PROJECTED TEST YEAR

22 **Q. WHAT PERIOD DID GULF USE FOR THE TEST YEAR IN THIS CASE AND**  
23 **WHAT IS THE BASIS OF THE TEST YEAR?**

1 A. The Company's adjusted revenue requirements are based on a projected test year ending  
2 December 31, 2017. In its planning and budgeting process, the Company produces an  
3 annual budget and a budget forecast for four subsequent years. Gulf's 2016 Budget and  
4 Forecast, consisting of budget year 2016 and forecast years 2017 through 2020, is the basis  
5 for the projected amounts incorporated in Gulf's projected 2017 test year. Thus, the  
6 projected 2017 test year is based on amounts incorporated in the 2016 Budget and Forecast.

7  
8 **Q. WHEN DID THE COMPANY BEGIN PREPARING THE 2016 BUDGET AND**  
9 **FORECAST?**

10 A. An initial step of the budgeting process is the Budget Message that is issued by Gulf's  
11 Chief Financial Officer (CFO), Xia Liu, to the Planning Units. The 2016 Budget Message  
12 was issued by Ms. Liu on July 8, 2015,<sup>2</sup> which is over 18 months ago. Included as an  
13 attachment to the 2016 Budget Message were O&M and capital budget guidelines for the  
14 Planning Units to reference in preparing their 2016 budget and forecast. The final approved  
15 2016 O&M and capital budgets for 2016 and the final 2017 through 2020 forecasts were  
16 distributed from Ms. Liu on February 3, 2016,<sup>3</sup> almost a year ago.

17  
18 **Q. GIVEN THE AMOUNT OF TIME THAT HAS PASSED SINCE THE 2016**  
19 **BUDGET AND FORECAST WAS PREPARED, HAS A MORE RECENT FINAL**  
20 **BUDGET BEEN PROVIDED?**

21 A. No, apparently not as of the date this testimony was prepared. The Company was requested  
22 to provide a more recent version of Gulf's projected monthly income statement, balance

---

<sup>2</sup> Response to Citizens' POD 8.

<sup>3</sup> Response to Citizens' POD 17.

1 sheet and utility plant balances for the period December 2016 through December 2017 than  
2 the versions provided as exhibits to Gulf witness Mason's testimony upon which the 2017  
3 projected test year is based, if more recent versions are available. In response, the  
4 Company indicated that "There are no responsive documents for this request."<sup>4</sup> Thus, as of  
5 the date this testimony was prepared, the Company had not provided an update to the 2017  
6 forecasts from the amounts presented in its 2016 Budget and Forecast.

7  
8 **Q. HAVE YOU REVIEWED THE ACCURACY OF THE 2016 BUDGET AND**  
9 **FORECAST BASED ON RECENT ACTUAL INFORMATION?**

10 A. Yes, to the degree I was able to based on information provided by the Company. In  
11 response to Citizens' POD 19, the Company provided the quarterly O&M budget variance  
12 reports for the period December 2014 through June 2016. The report for the 2<sup>nd</sup> quarter of  
13 2016 shows that as of June 2016, the actual non-clause O&M expenses for 2016 year to  
14 date were: 1) \$6.2 million or 5.57% below budget for Gulf only; and 2) \$2.3 million or  
15 7.52% under budget for charges from Southern Company Services ("SCS") to Gulf. The  
16 same document shows that the Company has revised the projected 2016 non-clause O&M  
17 expenses specific to Gulf (i.e., excluding the portion charged from SCS) downward by  
18 \$15.5 million or 6.68%. This reduces the 2016 budgeted non-clause O&M expenses from  
19 the \$307,709,493 contained in the Company's approved 2016 Budget and Forecast to  
20 \$292,207,769.

---

<sup>4</sup> Response to Citizens' PODs 20, 21 and 74.

1 In response to Citizens' POD 115, the Company provided the quarterly O&M budget  
2 variance reports for the 4<sup>th</sup> quarter of 2013 and for the 3<sup>rd</sup> quarter of 2016. The report for  
3 the 3<sup>rd</sup> quarter of 2016 shows as of September 2016, the actual non-clause O&M expenses  
4 for 2016 year to date were: 1) \$7.98 million or 4.69% below budget for Gulf only; and 2)  
5 \$4.66 million or 10.24% under budget for charges from SCS.

6  
7 **Q. HOW ACCURATE HAVE GULF'S NON-CLAUSE O&M EXPENSE BUDGETS**  
8 **BEEN FOR PRIOR YEARS?**

9 A. Based on the 4<sup>th</sup> Quarter O&M budget variance report for the quarter ended December 31,  
10 2013, the non-clause O&M expenses for Gulf only (excluding charges from SCS) was  
11 \$18.9 million or 8.61% under budget. The same document shows that the non-clause O&M  
12 expenses charged to Gulf from SCS were \$4.6 million or 8.30% under budget. Thus, on a  
13 combined Gulf and SCS basis, Gulf's actual non-clause O&M expenses were \$23.5 million  
14 under budget in 2013.

15  
16 Based on the 4<sup>th</sup> Quarter O&M budget variance report for the quarter ended December 31,  
17 2014, the non-clause O&M expenses for Gulf only (excluding charges from SCS) was \$6.0  
18 million or 2.50% under budget in 2014.

19  
20 Based on the 4<sup>th</sup> Quarter O&M budget variance report for the quarter ended December 31,  
21 2015, the non-clause O&M expenses for Gulf only (excluding charges from SCS) was \$8.9  
22 million or 3.54% under budget. The same document shows that the non-clause O&M  
23 expenses charged to Gulf from SCS were \$3.2 million or 5.32% under budget. Thus, on a

1 combined Gulf and SCS basis, Gulf's actual non-clause O&M expenses were \$12.1 million  
2 under budget in 2015.

3  
4 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE 2017 FORECAST**  
5 **AMOUNTS THAT WERE USED BY THE COMPANY AS THE BASIS IN**  
6 **PREPARING THE 2017 TEST YEAR IN ITS FILING?**

7 A. Yes. In the remaining sections of this testimony, I recommend several adjustments to the  
8 forecasted amounts incorporated in the Company's 2017 projected test year. However,  
9 since the Company has not provided either its preliminary or its final 2017 Budget and  
10 Forecast, additional adjustments beyond those presented in this testimony may be  
11 appropriate.

12  
13 RECOMMENDED ADJUSTMENTS TO RATE BASE AND NET OPERATING  
14 INCOME

15 **Q. WOULD YOU PLEASE DISCUSS EACH OF YOUR SPONSORED**  
16 **ADJUSTMENTS TO GULF'S FILING?**

17 A. Yes, I will address each adjustment I am sponsoring below.

18  
19 Removal of Vacant Positions

20 **Q. PLEASE PROVIDE A SUMMARY OF THE LABOR COSTS INCLUDED IN THE**  
21 **2017 PROJECTED TEST YEAR FOR GULF EMPLOYEES.**

22 A. Company MFR Schedule C-35 shows a projected average number of employees during the  
23 test year of 1,463 and projected test year total payroll cost of \$143,011,260, consisting of

1           \$121,023,102 in base payroll and \$21,988,159 in “variable payroll.” The schedule also  
2           identifies fringe benefit costs of \$36,971,542 resulting in total payroll and fringe benefit  
3           costs for the projected 1,463 employees of \$179,982,802. Of the total \$179,982,802,  
4           \$114,577,427 is included in the adjusted test year O&M expenses as a significant portion  
5           of the payroll and fringe benefit costs are applied to capital or removed from the test year  
6           through the various clause adjustments or other adjustments. The \$114,557,427 of payroll  
7           and benefit costs remaining in the adjusted test year O&M expense is for 1,450 Gulf  
8           employees and includes \$80,381,375 for base payroll, \$15,720,049 for variable payroll and  
9           \$18,476,003 for fringe benefits.<sup>5</sup> This does not include the Southern Company Services  
10          (“SCS”) employee costs charged to Gulf.

11  
12   **Q.    ARE THE LABOR COSTS BASED ON ACTUAL FILLED POSITIONS?**

13   A.    No. The labor costs are based on the forecasted positions incorporated in the Company’s  
14          2016 Budget and Forecast for the 2017 forecast period, reduced by 13 employees to reflect  
15          the impact of the workforce reduction resulting from the planned installation of kiosks in  
16          Gulf’s offices discussed in Gulf witness Bentina C. Terry’s direct testimony. The result is  
17          the inclusion of labor costs associated with 1,450 forecasted Gulf positions.

18  
19   **Q.    HOW DOES THE FORECASTED EMPLOYEE COMPLEMENT<sup>6</sup>**  
20          **INCORPORATED IN THE ADJUSTED 2017 TEST YEAR COMPARE TO**  
21          **HISTORIC EMPLOYEE LEVELS?**

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<sup>5</sup> Response to Citizens’ Interrogatory 6.

<sup>6</sup> The number of employees (or “complement”) discussed throughout this testimony is on a full-time equivalent basis.

1 A. Company MFR Schedule C-35 shows that the actual average number of Gulf employees  
2 declined from 1,413 in 2013 to 1,397 in 2014 and 1,388 in 2015. The actual number of  
3 employees as of September 2016 declined even further to 1,357 employees.<sup>7</sup> Despite these  
4 consistent declines in the employee level, MFR Schedule C-35 shows that the Company  
5 projected a significant increase in employee complement between the historic year ended  
6 December 31, 2015 of 1,388 to 1,463 for the 2017 test year. This is an increase of 5.4%.  
7 After Gulf's adjustment to remove 13 employees from the 2017 test year, the filing still  
8 includes a 4.5% increase above the actual average 2015 employee levels.

9

10 **Q. DOES GULF'S ACTUAL EMPLOYEE COMPLEMENT TYPICALLY EQUAL**  
11 **ITS BUDGETED EMPLOYEE COMPLEMENT?**

12 A. No. During 2014, the Company budgeted for 1,470 employees. The actual average  
13 number of employees during 2014 was 1,397 and the actual number of employees as of  
14 December 2014 was 1,384, which was 86 less than budgeted.<sup>8</sup>

15

16 During 2015, the Company budgeted for 1,486 employees. The actual average number of  
17 employees during 2015 was 1,388 and the actual number of employees in December 2015  
18 was 1,391, which was 95 less than budgeted.<sup>9</sup>

19

20 During 2016, the Company budgeted for 1,477 employees. As of September 2016, the  
21 actual number of Gulf employees was 1,357, which are 120 less than budgeted. In fact,

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<sup>7</sup> Response to Citizens' Interrogatory 1.

<sup>8</sup> Response to Citizens' Interrogatory 1 and Gulf MFR Schedule C-35.

<sup>9</sup> *Ibid.*

1 the number of employees has steadily been declining, going from 1,378 in May 2016 to  
2 1,374 in June, 1,370 in July, 1,363 in August and 1,357 in September. The decline is  
3 consistent for all employee groups. The number of exempt employees went from 620 at  
4 December 2015 to 611 as of September 2016. The number of non-exempt, non-union  
5 employees went from 272 in December 2015 to 258 in September 2015. Similarly, the  
6 number of union employees went from 494 in December 2015 to 480 in September 2016.<sup>10</sup>  
7 Clearly, the Company's forecasted 4.5% increase in employee complement is not being  
8 realized; rather, the employee complement continues to decline.

9  
10 **Q. DO YOU AGREE THAT THE LABOR COSTS INCLUDED IN THE 2017**  
11 **PROJECTED TEST YEAR SHOULD BE BASED ON THE COMPANY'S**  
12 **FORECASTED EMPLOYEE COMPLEMENT?**

13 A. No, absolutely not. The Company's actual employee complement has been consistently  
14 below the budgeted amount for many years. Additionally, the Company's employee  
15 complement has continued to decline.

16  
17 **Q. WHAT ADJUSTMENT DO YOU RECOMMEND?**

18 A. As previously indicated, as of September 2016 the Company had 120 less employees than  
19 budgeted. Exhibit DMR-2, Schedule C-3 shows that the average per employee base payroll  
20 included in Gulf's adjusted test year O&M expenses is \$55,435. This excludes the  
21 "variable payroll" (a/k/a, incentive compensation),<sup>11</sup> which is addressed separately in the

---

<sup>10</sup> *Ibid.*

<sup>11</sup> The term "variable payroll", as used by Gulf, includes the Performance Pay Plan ("PPP"), Performance Stock Plan ("PSP") and stock options expense.

1 following section of this testimony. The schedule also shows the average per employee  
2 fringe benefit costs for medical and other group insurance, employee savings plan and  
3 worker's compensation that is included in the adjusted test year O&M expense is \$9,013.  
4 These would include the employee benefits for which the costs more directly relate to the  
5 employee complement. The resulting combined average per employee O&M expense  
6 incorporated in the Company's adjusted test year for base payroll and certain fringe  
7 benefits is \$64,448 (\$55,435 + \$9,013). This average amount per employee of \$64,448  
8 excludes the portion of labor costs going to capital and the portion charged to customers  
9 through the various clauses and only includes the amounts remaining in the test year O&M  
10 expense in this case.

11  
12 As shown on Exhibit DMR-2, Schedule C-3, I recommend that the most recent number of  
13 vacant positions, or 120 positions, be removed from the 2017 test year at the average per  
14 employee O&M expense of \$64,448, resulting in a recommended reduction to test year  
15 labor O&M expense of \$7,733,760. This results in the adjusted test year labor costs,  
16 exclusive of the incentive compensation portion, being based on the most recent employee  
17 levels coupled with Gulf's anticipated employee reductions for 2017, such as the employee  
18 reductions associated with Gulf's implementation of the self-service kiosks for which the  
19 associated capital expenditures are incorporated in the Company's filing.

20  
21 **Q. GULF WITNESS SUSAN D. RITENOUR INCLUDED AN ADJUSTMENT IN THE**  
22 **TEST YEAR TO REDUCE LABOR COSTS FOR THE IMPACTS OF THE**

1           **HIRING LAG EXPERIENCED BY GULF. DOES YOUR ADJUSTMENT RESULT**  
2           **IN A DOUBLE-COUNTING OF THE HIRING LAG ADJUSTMENT?**

3    A.    No, it does not. It is appropriate to include both the hiring lag adjustment proposed by Ms.  
4           Ritenour and the vacancy adjustment recommended in this testimony. Ms. Ritenour’s  
5           adjustment accounts for the impacts of employee turnover resulting in positions being  
6           temporarily unfilled as a result of voluntary and involuntary separations, retirements,  
7           deaths and transfers. My recommended adjustment accounts for the fact that many  
8           positions will remain vacant, consistent with the actual long-standing experience of Gulf.  
9           In response to Citizens’ Interrogatory 48, the Company acknowledged that the hiring lag  
10          adjustment made by Ms. Ritenour does not factor in the impact of budgeted but vacant  
11          positions that are not filled in a given year. In its response, the Company also contends  
12          that the amounts in its test year budget “...includes only positions that are necessary to  
13          provide safe and reliable electric service to our customers and are projected to be filled.”

14  
15    **Q.    DO YOU FIND PERSUASIVE THE COMPANY’S CONTENTION THAT THE**  
16          **TEST YEAR, INCLUDING THE CURRENTLY VACANT POSITIONS,**  
17          **INCLUDES “...ONLY POSITIONS THAT ARE NECESSARY TO PROVIDE**  
18          **SAFE AND RELIABLE ELECTRIC SERVICE TO OUR CUSTOMERS AND ARE**  
19          **PROJECTED TO BE FILLED”?**

20    A.    Absolutely not. As indicated previously in this testimony, the Company’s actual employee  
21          complement has over many years been consistently and substantially lower than budgeted,  
22          and has resulted in many vacant positions. To the best of my knowledge, the Company has

1 not claimed that it has not been providing safe and reliable electric service to its customers  
2 during the many years that these budgeted positions have been vacant.

3  
4 Incentive Compensation/Variable Pay Expense

5 **Q. WHAT AMOUNT IS INCLUDED IN GULF’S ADJUSTED 2017 TEST YEAR FOR**  
6 **VARIABLE PAY OR INCENTIVE COMPENSATION EXPENSE?**

7 A. MFR Schedule C-35 shows the 2017 forecasted test year includes \$21,988,159 in incentive  
8 compensation, which Gulf has characterized as “at-risk” or “variable” payroll costs, for the  
9 forecasted level of Gulf employees. After the removal of the capital amounts, amounts  
10 recovered through clauses, and adjustments in Gulf’s filing, \$15,720,049 remains in the  
11 Company’s adjusted test year O&M expense associated with forecasted Gulf employees.  
12 The \$15,720,049 included in test year O&M expense consists of \$13,576,581 for the  
13 Performance Pay Plan (“PPP”), \$2,127,201 for the Performance Share Plan (“PSP”) and  
14 \$16,267 for Stock Options expense.<sup>12</sup>

15  
16 In addition, the test year adjusted O&M expenses include \$7,786,287 for incentive  
17 compensation (or variable payroll) forecasted to be charged to Gulf from affiliated entities.  
18 The \$7,786,287 includes \$6,130,791 for PPP, \$1,579,617 for PSP, \$65,410 for Stock  
19 Option costs and \$10,469 for “Other” undefined variable pay.<sup>13</sup> Thus, on a combined basis,  
20 the adjusted test year O&M expense includes \$23.5 million for various forms of incentive  
21 compensation.

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<sup>12</sup> Response to Citizens’ Interrogatory 11.

<sup>13</sup> Response to Citizens’ Interrogatory 15.

1 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE VARIABLE**  
2 **PAYROLL/INCENTIVE COMPENSATION EXPENSE INCLUDED IN THE TEST**  
3 **YEAR?**

4 A. Yes. First, I recommend that 100% of the PSP expenses, Stock Option expenses and  
5 “Other” incentive compensation expenses be removed from the test year. Next, I  
6 recommend that the Gulf PPP expenses be reduced by \$1,124,141 to remove the portion  
7 associated with the 120-position vacancy adjustment previously discussed. I then  
8 recommend that the remaining PPP be reduced by \$3,089,703 to reflect the forecasted test  
9 year at the targeted payout level instead of an amount in excess of target. I then recommend  
10 that 33.33% of the remaining Gulf PPP expenses be removed, reducing the PPP Expense  
11 by an additional \$3,120,912. Finally, I recommend that \$3,057,713 of the PPP expenses  
12 charged to Gulf by affiliated entities be removed.

13  
14 **Q. CAN YOU PLEASE DESCRIBE THE PERFORMANCE SHARE PLAN?**

15 A. The Performance Share Plan is a long term incentive program. Beginning in the 2017 test  
16 year, the Company is reducing the number of employees that participate in the Long Term  
17 Incentive Program from over 100 participants to 30 participants, shifting the costs by  
18 increasing the base pay for employees that will no longer participate in the PSP.<sup>14</sup> Under  
19 the Company’s PSP, participating employees receive a grant of performance units at the  
20 beginning of the three-year performance period that are denominated in units representative  
21 of shares of Southern Company stock. At the end of each three-year period, employees  
22 may receive shares of Southern Company common stock. Gulf witness James M. Garvie’s

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<sup>14</sup> Direct testimony of James M. Garvie, page 13.

1 direct testimony, at page 12, indicates that the long-term goals under the plan consist of  
2 Southern Company total shareholder return, Southern Company earnings per share, and  
3 Southern Company equity weighted return on equity. Mr. Garvie’s description of the PSP  
4 is consistent with the description of the long-term equity incentive program contained in  
5 Southern Company’s 2016 Proxy Statement, which indicates 25% of the plan weighting is  
6 based on the Southern Company Earnings per Share goal, 25% is based on an equity-  
7 weighted ROE goal for Southern Company, and the remaining 50% is based on a Southern  
8 Company Total Shareholder Return (TSR) goal. The 2016 Proxy Statement, at page 44,  
9 includes the following statements with regards to the plan:

- 10 • “EPS supports our commitment to provide stockholders superior, risk-adjusted  
11 returns. Continuing to grow EPS is a factor in growing our dividend and TSR.”
- 12 • “Equity-weighted ROE focuses on our efficiency at generating profits across our  
13 operating companies.”
- 14 • “Keeping relative TSR at a 50% weighting for 2015 (as compared to a 60%  
15 weighting for the overall long-term program in 2014) ensures continued strong  
16 linkage to our stock price and alignment with investors while recognizing that  
17 market volatility can be the result of market cycles that are outside of management’s  
18 control.”

19  
20 Clearly, each of the goals under the PSP, which is called the “long-term equity incentive  
21 pay program” in Southern Company’s proxy statement, is focused on goals that benefit  
22 Southern Company’s shareholders and directly links the interests of the plan participants  
23 with those of shareholders.

1 **Q. DOES THE SIGNIFICANT REDUCTION IN THE NUMBER OF EMPLOYEES**  
2 **WHO WILL PARTICIPATE IN THE PLAN STARTING IN 2017 RESULT IN A**  
3 **LARGE REDUCTION IN THE PROJECTED TEST YEAR PSP EXPENSE THE**  
4 **COMPANY IS SEEKING TO INCLUDE IN RATES?**

5 A. No. Gulf's response to Citizens' Interrogatory 11 shows the total PSP costs as \$1,004,787  
6 in 2013, \$1,090,761 in 2014, \$2,444,724 in 2015 and projected as \$2,197,364 for the 2017  
7 test year, \$2,127,201 of which is included in the adjusted test year O&M expenses. Since  
8 the plan utilizes a three-year performance period, presumably the PSP cost reductions  
9 resulting from the significant reduction in participating employees will not occur until  
10 sometime after the 2017 test year, resulting in test year costs including both the labor costs  
11 that were shifted from the PSP expense to base labor costs and the projected 2017 PSP  
12 expenses.

13  
14 **Q. AT PAGE 25 OF HIS TESTIMONY, MR. GARVIE CONTENDS THAT GULF**  
15 **NEEDS TO PROVIDE A "LONG TERM, AT-RISK COMPENSATION**  
16 **PROGRAM" TO BE MARKET COMPETITIVE AND THAT OTHER UTILITIES**  
17 **AND MAJOR EMPLOYERS WITH WHOM GULF COMPETES FOR**  
18 **EMPLOYEES USE SUCH PROGRAMS. DO YOU FIND THIS TO BE A**  
19 **PERSUASIVE REASON TO ALLOW THE LONG TERM INCENTIVE**  
20 **PROGRAM TO BE CHARGED TO RATEPAYERS?**

21 A. No, I do not. Mr. Garvie has presented no evidence demonstrating that regulated utilities  
22 in other jurisdictions are permitted to include long term incentive plan costs in rates  
23 charged to customers or that the comparisons are only to companies who are allowed to

1 fully recover long term incentive compensation in rates. I have submitted testimony in rate  
2 case proceedings involving several of the peer group companies identified in Mr. Garvie's  
3 Exhibit No. \_\_ (JMG-1), Schedule 3, at pages 6 and 7. As a result of participating in those  
4 rate cases, I am aware that several of the peer group utilities identified by Mr. Garvie do  
5 not recover long term incentive plan costs in rates and do not recover the portion of their  
6 short term incentive plan costs that are determined based on achieving financial goals in  
7 rates. In any event, the relevant issue is not the extent to which other entities may provide  
8 such benefits, the relevant issue is who should bear the cost burden of Gulf's and Southern  
9 Company's long term incentive compensation plan – the shareholders or the ratepayers.

10  
11 **Q. WHAT IS YOUR RECOMMENDATION REGARDING THE PERFORMANCE**  
12 **SHARE PLAN COSTS INCLUDED IN GULF'S ADJUSTED TEST YEAR**  
13 **EXPENSES?**

14 A. I recommend that the costs of the Performance Share Plan, as well as the Stock Options  
15 expense, be removed from adjusted test year O&M expenses. As previously indicated, the  
16 goals under the plan are tied to the Southern Company total shareholder return, Southern  
17 Company earnings per share, and Southern Company equity weighted return on equity.  
18 Thus, it is clear that the plan is focused on aligning the interests of the upper level  
19 executives that participate in the plan with Southern Company's shareholders, not Gulf's  
20 Florida ratepayers. As shown on Exhibit DMR-2, Schedule C-2, test year O&M expenses  
21 should be reduced by \$2,143,000 to remove the Gulf PSP expense of \$2,127,201 and Stock  
22 Options expense of \$16,267. As shown on Schedule C-2, test year O&M expenses should  
23 also be reduced by an additional \$1,655,000 to remove the projected test year charges to

1 Gulf from affiliates associated with PSP of \$1,579,617, stock options of \$65,410 and  
2 “other” variable pay of \$10,469.<sup>15</sup> The amount of projected Stock Option Program expense  
3 included in the forecasted 2017 test year is minimal, as the Company has discontinued the  
4 program.

5  
6 **Q. IN YOUR OPINION, WOULD EXCLUSION OF THE RECOVERY OF THE**  
7 **PERFORMANCE SHARE PLAN EXPENSE FROM FLORIDA RATEPAYERS**  
8 **NEGATIVELY IMPACT GULF’S ABILITY TO ATTRACT AND RETAIN**  
9 **EMPLOYEES?**

10 A. No. First, Gulf has indicated that the number of plan participants will significantly decline  
11 in the test year, going from over 100 participants to 30 participants. Thus, Gulf apparently  
12 does not view a significant reduction in plan participants as negatively impacting its ability  
13 to hire and retain employees. Additionally, the Commission disallowed the inclusion of  
14 the long term incentive compensation plan in rates in Gulf’s 2012 test year rate case, yet  
15 the Company has continued the plan<sup>16</sup>. The Company has presented no evidence  
16 demonstrating that it was unable to attract or retain employees as a direct result of the  
17 Commission disallowing the recovery of the of the long term incentive plan cost in base  
18 rates.

19  
20 **Q. CAN YOU PLEASE DESCRIBE THE PERFORMANCE PAY PLAN?**

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<sup>15</sup> The response to Citizens’ Interrogatory 15 does not indicate what is included in the \$10,469 of “Other” variable pay forecasted to be charged to Gulf from affiliates during the test year.

<sup>16</sup> See Order No. PSC-12-0179-FOF-EI, issued April 3, 2012, in Docket No. 110138-EI, In re: Petition for increase in rates by Gulf power Company, pages 91-98.

1 A. Yes. The Performance Pay Plan (PPP), which Company witness Garvie identifies as the  
2 annual portion of the “at-risk pay”, is a short term incentive compensation plan that  
3 incorporates three categories of goals. Mr. Garvie describes the three categories of goals  
4 at page 10 of his testimony as: 1) Gulf operational performance, 2) Gulf net income  
5 performance, and 3) Southern Company earnings per share performance. The 2015 PPP  
6 final assessment provided by the Company in response to Citizens’ POD 26 shows that the  
7 goals are weighted: 1/3 based on Southern Company’s earnings per share (“EPS”); 1/3  
8 based on business unit financial goals measured in net income; and 1/3 based on  
9 operational performance goals. The operational performance goals shown on the 2015 PPP  
10 scorecard include safety, customer satisfaction, generation, transmission and distribution  
11 SAIDI and SAIFI, and company culture.

12  
13 **Q. PREVIOUSLY IN THIS TESTIMONY, YOU RECOMMENDED THAT THE**  
14 **IMPACT OF 120 VACANT POSITIONS BE REMOVED FROM THE**  
15 **FORECASTED 2017 TEST YEAR. DO THESE VACANCIES ALSO IMPACT**  
16 **THE TEST YEAR INCENTIVE PLAN EXPENSE?**

17 A. Yes. The Performance Pay Plan expense incorporated in the adjusted test year O&M  
18 expense, totaling \$13,576,581, is based on Gulf’s forecasted employee level, inclusive of  
19 the vacant positions, offset slightly by the Company’s hiring lag adjustment. Consistent  
20 with my recommended removal of the base payroll and fringe benefit costs for the 120  
21 vacant positions from the test year, the PPP costs included in the adjusted test year O&M  
22 expenses for these 120 vacant positions should also be removed. As shown on Exhibit

1 DMR-2, Schedule C-4, the PPP expense should be reduced by \$1,124,141 to remove the  
2 amount of incentive plan expense associated with the vacant positions.

3  
4 **Q. PLEASE DISCUSS THE SECOND ADJUSTMENT TO GULF'S PPP EXPENSE**  
5 **SHOWN ON EXHIBIT DMR-2, SCHEDULE C-4.**

6 A. One of the electronic workpapers provided by the Company for MFR Schedule C-35<sup>17</sup>  
7 shows that the estimated PPP payout incorporated in the 2017 test year is based on an  
8 assumed achievement of 133% of target. Thus, Gulf has apparently assumed that the  
9 payouts under the PPP will exceed the PPP targets in the test year by 33%. In setting rates,  
10 the amounts incorporated in base rates for the short term incentive compensation plan (i.e.,  
11 PPP), should be based on the targeted performance level under the plan and not on an  
12 assumption that the employees will exceed their targeted level in the future test year.  
13 Otherwise, the implication is that the targets are being set artificially low in order to  
14 increase pay or to overstate the revenue requirement. As such, I recommend that test year  
15 PPP expenses remaining in the test year, after my recommended removal of the costs  
16 associated with the 120 vacant positions, be reduced by \$3,089,703 to reflect only the  
17 targeted payout level in base rates.

18  
19 **Q. WHAT IS THE BASIS OF THE THIRD ADJUSTMENT TO THE PPP EXPENSE**  
20 **SHOWN ON EXHIBIT DMR-2, SCHEDULE C-4?**

21 A. As previously indicated, 1/3 or 33.33% of the PPP goals is based on Southern Company's  
22 earnings per share. Clearly, this goal is focused on benefitting the shareholders of Southern

---

<sup>17</sup> Workpapers provided electronically by Gulf in excel format in response to Citizens' Request for Production of Document Nos. 1 and 2.

1 Company and not Gulf's Florida ratepayers. As such, I recommend that 33% of the  
2 remaining PPP expense (i.e., amount remaining after removal of vacant positions and  
3 reduction to reflect payout at target level) be removed from the test year, resulting in an  
4 additional \$3,120,912 reduction to the PPP expense.

5  
6 **Q. WHAT IS YOUR TOTAL RECOMMENDED ADJUSTMENT TO GULF'S PPP**  
7 **EXPENSE?**

8 A. Gulf's request includes \$13,576,581 for the PPP in its adjusted test year O&M expense.  
9 As shown on line 10 of Exhibit DMR-2, Schedule C-4, the combination of my three  
10 recommended adjustments to Gulf's proposed PPP expense results in a \$7,334,756  
11 reduction to test year expenses. This would allow for the inclusion of the remaining  
12 \$6,241,825 in the test year (\$13,576,581 - \$7,334,756).

13  
14 **Q. WHAT AMOUNT IS INCLUDED IN THE ADJUSTED TEST YEAR FOR PPP**  
15 **COSTS PROJECTED TO BE CHARGED FROM AFFILIATED ENTITIES?**

16 A. The Company's filing includes \$6,130,791 for projected charges from affiliated entities  
17 associated with the PPP.<sup>18</sup>

18  
19 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE PPP COSTS**  
20 **CHARGED FROM AFFILIATES?**

21 A. Yes. Assuming the forecasted PPP costs charged from affiliates also incorporates the  
22 assumption that the PPP is paid out in excess of the targeted level at 133%, I recommend

---

<sup>18</sup> Response to Citizens' Interrogatory 15.

1 an adjustment be made to reduce the payout to target level. As shown on Exhibit DMR-2,  
2 Schedule C-5, reducing the payout to target level, test year expenses charged from affiliates  
3 should be reduced by \$1,521,174. Additionally, I recommend that the resulting affiliate  
4 PPP expense at target level be reduced by 1/3 or 33.33% to remove the portion that is  
5 applicable to the Southern Company EPS goal previously discussed in this testimony. This  
6 would result in an additional \$1,536,539 reduction to test year expenses. As shown on  
7 Exhibit DMR-2, Schedule C-5, overall I recommend that Performance Pay Program  
8 expenses projected to be charged to Gulf from Affiliated entities during the test year be  
9 reduced by \$3,057,713 (\$1,521,174 + \$1,536,539).

10  
11 Supplemental Executive Retirement Plan Expense

12 **Q. WHAT AMOUNT IS INCLUDED IN THE COMPANY'S ADJUSTED TEST YEAR**  
13 **O&M EXPENSES FOR THE SUPPLEMENTAL EXECUTIVE RETIREMENT**  
14 **PLAN ("SERP")?**

15 A. Gulf's adjusted test year expenses include \$2,655,201 for supplemental or nonqualified  
16 pension benefits, inclusive of charges to Gulf from affiliated entities.<sup>19</sup> The amount  
17 included in adjusted test year expenses for non-qualified pension benefits specific to Gulf  
18 employees is \$1,509,354.<sup>20</sup>

19  
20 **Q. WHAT IS A SERP OR A NONQUALIFIED PENSION PLAN?**

---

<sup>19</sup> Response to Citizens' Interrogatory 4.

<sup>20</sup> Response to Citizens' Interrogatory 6.

1 A. Section 415 of the Internal Revenue Service (“IRS”) Code sets dollar limitations on the  
2 amount of annual benefits that participants can receive from “qualified” pension plans.  
3 SERPs or other non-qualified pension plans are “non-qualified” plans which were  
4 developed by some companies in response to the IRS setting limitations on the amount of  
5 dollars that could to be paid out annually from qualified pension plans. The IRS limit on  
6 the annual amount that participants can receive at retirement age for qualified defined  
7 benefit pension plans currently is \$210,000. The IRS limit on the annual compensation  
8 that may be used in calculating the qualified retirement benefits that are deductible is  
9 currently \$265,000 in 2016. The Company’s nonqualified pension plans provide additional  
10 retirement benefits to select executives that are above and beyond the level of benefits the  
11 participants already receive through their participation in the qualified pension plan and  
12 the employee savings plan.

13  
14 **Q. IS THE COMPANY’S SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN**  
15 **STILL OPEN FOR NEW PARTICIPANTS?**

16 A. No. The Company’s response to Citizens’ Interrogatory 14 indicates that the participation  
17 in the SERP was frozen with no new executives added to the plan after January 1, 2016.

18  
19 **Q. SHOULD THE COSTS ASSOCIATED WITH THE NONQUALIFIED PENSION**  
20 **PLANS BE INCLUDED IN RATES CHARGED TO FLORIDA RATEPAYERS?**

21 A. No. Gulf’s revenue requirement includes the costs associated with funding the qualified  
22 retirement plan costs as well as the employee savings plan costs. The non-qualified plans  
23 provide benefits to a select group of highly compensated executives that are above and

1 beyond the benefits they receive through participation in the qualified plans. As previously  
2 indicated, the non-qualified plans provide for retirement benefits above and beyond the  
3 generous limits already allowed for qualified pension plans under the IRS regulations. If  
4 the Company decides to provide additional benefits that exceed the generous IRS  
5 limitations on qualified pension plans, then I recommend that shareholders fund the cost of  
6 the additional non-qualified plans. As shown on Exhibit DMR-2, Schedule C-2, I  
7 recommend that test year expenses be reduced by \$2,655,000 (\$2,615,000 jurisdictional)  
8 to remove the SERP expense from the test year.

9  
10 Pension Expense and Contribution

11 **Q. ABOVE YOU DISCUSS THE NON-QUALIFIED PENSION PLAN. CAN YOU**  
12 **PLEASE DISCUSS THE AMOUNTS INCLUDED IN THE COMPANY’S FILING**  
13 **ASSOCIATED WITH THE QUALIFIED PENSION PLAN?**

14 A. Gulf witness Garvie’s direct testimony, at page 27, indicates that the 2017 forecast includes  
15 \$2,810,000 of pension costs. Company MFR Schedule C-35 shows that the \$2,810,000 of  
16 pension costs includes \$2,360,000 for the supplemental pension plan (i.e., the non-qualified  
17 plan) and \$450,000 for the qualified pension plan. The response to Citizens’ Interrogatory  
18 6 shows that the adjusted test year O&M expenses include a credit balance of (\$328,409)  
19 in pension expense. In other words, the filing, as adjusted by the Company, assumes  
20 pension income instead of expense.<sup>21</sup>

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<sup>21</sup> The response to Staff Interrogatory 121 shows the total pension costs as being: 1) (\$328,409) in expense; 2) (\$91,626) capitalized; and 3) \$870,035 as “Other”, which would include clauses and below-the-line accounts.

1 **Q. WHAT ADJUSTMENT DID THE COMPANY MAKE TO ITS 2017 FORECASTED**  
2 **PENSION COSTS?**

3 A. Mr. Garvie indicates at pages 27 – 28 of his testimony that lower discount rates caused by  
4 market conditions have reduced the funded status of the pension plan, resulting in increased  
5 cost projections. To mitigate the increases, he states that Gulf will make an \$81 million  
6 contribution to the plan in December 2016, \$71.5 million of which will go to the funded  
7 status of the Gulf plan, and \$9.5 million of which would apply to Gulf’s allocated portion  
8 of the Southern Company Services (SCS) plan. In its filing, Gulf increased working capital  
9 by \$81 million for the anticipated plan contribution and reduced pension expense by  
10 \$665,000 for the impact of the contribution. Given the fact that the pension expense in the  
11 filing is a negative amount, which is indicative of pension income, it is not clear why Gulf  
12 has incorporated such a large projected contribution to the plan in its filing.

13  
14 **Q. IS GULF REQUIRED TO MAKE A CONTRIBUTION TO THE PLAN IN 2016?**

15 A. No. The Form 10-Q filed with the Securities and Exchange Commission for the quarter  
16 ended September 30, 2016 indicates that no mandatory contributions to the qualified  
17 pension plan are anticipated for 2016. The 10-Q also shows that the net periodic pension  
18 costs for Gulf Power for the nine-month period ended September 30, 2016 was \$5 million  
19 lower than for the nine-month period ended September 30, 2015. Thus, the pension  
20 expense has been declining for Gulf Power.

21  
22 The 10-Q also discloses that a \$125 million voluntary contribution was made to the  
23 Southern Company Gas qualified pension plan in September 2016; however, no reference

1 was made to contributions being made to other Southern Company subsidiary plans. As  
2 will be discussed later in this testimony, Southern Company Gas was recently acquired by  
3 Southern Company.

4  
5 **Q. MR. GARVIE CITES LOWER DISCOUNT RATES AS CAUSING THE REDUCED**  
6 **FUNDED STATUS OF THE PENSION PLAN. AT THE TIME THE COMPANY**  
7 **PREPARED ITS FILING, WOULD IT HAVE BEEN KNOWN WHAT DISCOUNT**  
8 **RATES WILL BE USED IN THE 2017 ACTUARIAL CALCULATIONS USED IN**  
9 **DETERMINING THE PENSION PLAN EXPENSE THAT WILL BE RECORDED**  
10 **BY GULF IN 2017?**

11 A. No. The discount rate, as well as other actuarial assumptions, to be used in determining  
12 the actual 2017 pension expense that will be recorded by Gulf are not determined until the  
13 end of 2016, which is after the date the Company's filing was prepared. Thus, the actual  
14 impact of any potential decline in the discount rate as compared to the discount rate used  
15 in preparing the 2017 forecast was not known at the time the testimony was prepared.

16  
17 **Q. DID INFORMATION PROVIDED TO THE COMPANY FROM THE**  
18 **ACTUARIAL FIRM IT USES FOR CALCULATING THE PENSION COSTS**  
19 **INDICATE THAT A LARGE CONTRIBUTION TO THE PLAN WAS NEEDED**  
20 **OR RECOMMENDED?**

21 A. Citizens' POD 29 asked the Company to provide, in part, any information received from  
22 its outside actuarial firm regarding the \$81 million contribution for December 2016

1 discussed in Mr. Garvie's testimony as well as information regarding cash contributions to  
2 the pension plan for 2016 and 2017.

3  
4 **\*\*\*BEGIN CONFIDENTIAL\*\*\*** In its response, the Company provided an April 5,  
5 2016 document from AON that included ten-year projections of Southern Company's  
6 retirement benefit plan costs and contributions. The document showed: a projected  
7 qualified pension cost for Gulf of \$860,000 for 2017; the plan was projected to be 91.8%  
8 funded in 2017; and projected cash contributions to the Gulf plan would not occur until  
9 2023.<sup>22</sup> An additional document was also provided that contained various qualified  
10 pension plan scenarios, which included a 75 basis point reduction in the discount rate  
11 assumption with and without additional December 2016 funding and projected minimum  
12 contributions with a 70 basis point reduction in the discount rate assumption. The scenario  
13 that contained a 70 basis point reduction in the discount rate showed a minimum  
14 contribution to the plan of \$650,000 in 2017, but no minimum required contribution in  
15 2016.<sup>23</sup> **\*\*\*END CONFIDENTIAL\*\*\*** This information, by itself, from the outside firm  
16 does not support the pension plan contribution and expense adjustment proposed by Gulf.

17  
18 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENT TO THE PLAN PENSION**  
19 **CONTRIBUTION AND PENSION EXPENSE INCLUDED IN THE COMPANY'S**  
20 **ADJUSTED TEST YEAR?**

21 A. Yes. I recommend that the impact of the projected \$81 million contributions be removed  
22 from working capital and that the associated adjustment to reduce pension expense by

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<sup>22</sup> Confidential response to Citizens' POD 29 at 160186-OPC-POD-29-15, 17 and 19.

<sup>23</sup> Confidential response to Citizens' POD 29 at pages 160186-OPC-POD-29-1 to 5.

1           \$665,000 be removed from the Company's adjusted test year. On Exhibit DMR-2,  
2           Schedule B-2, I reduce working capital by \$81 million (\$79,177,000 jurisdictional). On  
3           Exhibit DMR-2, Schedule C-2, I increase O&M expense by \$665,000 (\$655,000  
4           jurisdictional).

5  
6           Absent the Company providing documented proof substantiating that it did, in fact, make  
7           the \$81 million contribution in December 2016, the Company's proposed increase in  
8           working capital should not be allowed. As indicated above, the actuarial assumptions for  
9           the 2017 plan year would have been selected by Gulf at the end of 2016. Additionally, the  
10          actual 2016 plan experience would now be known to the Company and its outside actuarial  
11          firm. If the Company did, in fact, make the contribution to the qualified pension plan and  
12          continues to seek inclusion of the contribution in its rebuttal testimony, then I recommend  
13          that as part of the rebuttal the Company also provide the current estimate of the 2017  
14          pension expense (or income, if applicable) based on the actual 2016 plan experience and  
15          the 2017 actuarial assumptions that were selected in December 2016. The Company should  
16          also provide evidence that the contribution, if made, was prudent and results in a net benefit  
17          to customers. In the event of any potential proffered justification, the OPC should be  
18          afforded an opportunity to provide responsive testimony to such late-filed justification, if  
19          any.

1           Other Employee Benefits

2   **Q.    WHAT AMOUNT HAS THE COMPANY INCLUDED IN THE TEST YEAR FOR**  
3           **OTHER EMPLOYEE BENEFITS AND HOW DOES THAT AMOUNT COMPARE**  
4           **TO PRIOR PERIODS?**

5   A.    The Company included \$730,181 in its forecasted 2017 O&M expenses associated with  
6           Other Employee Benefits. This category of benefits includes deferred compensation,  
7           service awards, meals and travel, wellness programs, and other miscellaneous employee  
8           expenses. The actual expense for Other Employee Benefits charged to O&M expense was  
9           \$380,689 in 2014, \$461,749 in 2015 and \$374,854 for January to August 2016.<sup>24</sup> The  
10          Company has projected a significant increase in these costs for the forecasted 2017 test  
11          year, increasing by \$268,432 or 58% from the actual 2015 expense.

12  
13          Gulf's response to Citizens' Interrogatory No. 13 shows that the Company is projecting  
14          deferred compensation costs and meal and travel costs to both more than double from the  
15          actual 2015 amount to the forecasted test year amount. The deferred compensation went  
16          from an actual 2015 expense of \$120,895 to a projected expense of \$266,409. Service  
17          awards costs are projected to increase from \$191,385 to \$265,711 in the projected test year.  
18          Meals and Travel costs are projected to increase from \$46,030 in 2015 to \$92,164 in the  
19          projected test year.

20  
21   **Q.    ARE YOU RECOMMENDING THE FORECASTED 2017 OTHER EMPLOYEE**  
22           **BENEFITS EXPENSE BE ADJUSTED?**

---

<sup>24</sup> Response to Staff Interrogatory 121.

1 A. Yes. I recommend that the expense be held at the actual 2015 expense level of \$461,749.  
2 The Company has not supported the substantial projected increase in these costs. As shown  
3 on Exhibit DMR-2, Schedule C-2, I have reduced the Other Employee Benefits costs by  
4 \$268,432, resulting in an adjusted test year expense of \$461,749.

5

6 Payroll Tax Expense

7 **Q. DO ANY OF YOUR RECOMMENDED ADJUSTMENTS IMPACT PAYROLL**  
8 **TAX EXPENSE?**

9 A. Yes. In this testimony, I recommend several adjustments to the projected test year  
10 employee costs. This includes adjustments to remove the payroll expense associated with  
11 vacant positions and to reduce the incentive plan expense included in rates, each of which  
12 impacts payroll tax expense. Additionally, it does not appear that the Company reflected  
13 the impacts of its hiring lag adjustment on the test year payroll tax expense. On Exhibit  
14 DMR-2, Schedule C-6, I calculate the impact of the various labor adjustments and the  
15 Company's hiring lag adjustment on the projected test year payroll tax expense. As shown  
16 on this schedule, payroll tax expense should be reduced by \$1,117,000 (\$1,100,000  
17 jurisdictional) to reflect the impact of the various labor cost adjustments. This amount was  
18 determined by applying the FICA rate of 7.65% to the various labor adjustments.

19

20 Property Damage Reserve Accrual

21 **Q. HOW MUCH IS THE COMPANY CURRENTLY COLLECTING IN RATES ON**  
22 **AN ANNUAL BASIS FOR THE PROPERTY DAMAGE ACCRUAL?**

1 A. The Company is currently collecting \$3.5 million per year for the annual property damage  
2 accrual. This \$3.5 million annual accrual rate was originally set in 1996 and was recently  
3 reevaluated by the Commission in Gulf's 2012 test year rate case.  
4

5 **Q. WOULD YOU PLEASE DISCUSS GULF'S PROPERTY INSURANCE RESERVE**  
6 **BALANCES?**

7 A. Yes. In Gulf's last litigated base rate case, Docket No. 110138-EI, the Commission  
8 determined that the annual storm damage accrual should remain at \$3.5 million and that  
9 the targeted reserve range should be increased from \$48 million to \$55 million. Through  
10 the annual collection of the reserve accrual of \$3.5 million, the reserve balance has been  
11 steadily increasing, going from \$24,045,884 at the beginning of 2010 to \$40,173,002 as of  
12 October 2016.<sup>25</sup> Thus, over a period of 6 years and 10 months, the reserve balance has  
13 increased by approximately \$16.1 million. The docketed case in which the current targeted  
14 reserve range of \$48 million to \$55 million was set used a 2012 test year. From the  
15 beginning of the 2012 test year in that case to October 2016 (a period of 4 years and 10  
16 months), the balance in the reserve has increased by \$9.7 million. Thus, the reserve is  
17 steadily increasing toward the targeted reserve balance established by the Commission as  
18 intended.  
19

20 **Q. WHAT IS THE COMPANY PROPOSING IN THIS CASE WITH REGARDS TO**  
21 **THE PROPERTY DAMAGE RESERVE ACCRUAL?**

---

<sup>25</sup> Response to Citizens' Interrogatory 68.

1 A. Despite the steady progress being made towards achieving the targeted reserve balance, the  
2 Company is requesting a significant increase in the property damage reserve accrual. The  
3 Company proposes to increase the annual accrual by \$5.4 million, resulting in an annual  
4 accrual of \$8.9 million. Gulf's proposal would increase the currently approved annual  
5 accrual of \$3.5 million by 154%.

6

7 **Q. IS THE PROPERTY DAMAGE RESERVE INTENDED TO BE SUFFICIENT TO**  
8 **RECOVER THE COSTS OF ALL POTENTIAL STORMS THAT COULD**  
9 **IMPACT GULF?**

10 A. No, it is not. As indicated by the Commission in its Order establishing Gulf's current  
11 targeted reserve balance, Order No. PSC-12-0179-FOF-EI, at page 29, the Commission's  
12 stated goal is that the reserve be sufficient to cover most, but not all, storms.

13

14 **Q. IN THE EVENT A MAJOR STORM OCCURS CAUSING SIGNIFICANT**  
15 **DAMAGE TO GULF'S SYSTEM AND THE STORM COSTS EXCEED THE**  
16 **PROPERTY DAMAGE RESERVE BALANCE, ARE THERE OTHER OPTIONS**  
17 **AT THE COMPANY'S DISPOSAL FOR RECOVERY OF STORM COSTS THAT**  
18 **EXCEED THE RESERVE BALANCE?**

19 A. Yes. As acknowledged at page 42 of Gulf Power Company's 2015 Annual Report  
20 (provided in MFR Section F – Miscellaneous Schedules, Volume One), "When the  
21 property damage reserve is inadequate to cover the cost of major storms, the Florida PSC  
22 can authorize a storm cost recovery surcharge to be applied to customer bills." Thus, if a  
23 major storm occurs resulting in damages for which the costs exceed the storm reserve

1 balance, the Company can request authorization of a storm cost recovery surcharge to  
2 recover prudently incurred restoration costs. The ability to seek recovery of the costs  
3 through a surcharge offsets Gulf's purported need to increase the balance to be recovered  
4 from ratepayers in current base rates. Under the various mechanisms available to Gulf to  
5 recover storm costs, the Company is adequately protected without the need to significantly  
6 increase the amount pre-collected in customer rates to fund the storm reserve.

7  
8 **Q. WHAT HAS BEEN THE ANNUAL LEVEL OF COSTS THE COMPANY HAS**  
9 **INCURRED FOR PROPERTY DAMAGES THAT HAS BEEN CHARGED TO**  
10 **THE PROPERTY DAMAGE RESERVE?**

11 A. Company Exhibit JJH-1, Schedule 4 provided with the direct testimony of Company  
12 witness Janet J. Hodnett shows that over the period since Gulf's 2012 test year rate case,  
13 the annual average of "Non-Hurricane Charges to the Property Damage Reserve 2011 –  
14 August 2016" has been \$1,029,000. Similarly, the Company's response to Citizens'  
15 Interrogatory 67 shows that for the period 2006 through October 2016 (a period of 10 years  
16 and 10 months), the total charges to the reserve inclusive of charges associated with  
17 hurricanes has been \$12,045,461, resulting in average annual charges of \$1,111,889. Thus,  
18 the annual reserve accrual has clearly exceeded the annual level of costs charged to the  
19 reserve, as demonstrated by the steady growth in the reserve balance.

20  
21 **Q. DID THE COMPANY SEEK TO INCREASE THE ANNUAL RESERVE**  
22 **ACCRUAL IN THE 2012 TEST YEAR RATE CASE?**

1 A. Yes. In that case, the Company sought to increase the \$3.5 million existing annual accrual  
2 by \$3.3 million to \$6.8 million annually. In its order, at page 29, the Commission  
3 determined that the record supported maintaining the annual accrual at \$3.5 million, stating  
4 that “No pressing need has been identified to warrant an increase in the accrual at this  
5 time.”<sup>26</sup>

6  
7 **Q. IN YOUR OPINION, HAS THE COMPANY DEMONSTRATED IN THIS CASE**  
8 **THAT THERE IS A PRESSING NEED TO INCREASE THE ANNUAL ACCRUAL**  
9 **ABOVE THE \$3.5 MILLION THAT IS CURRENTLY AUTHORIZED?**

10 A. No, it has not. As previously indicated, Gulf’s property damage reserve balance has been  
11 steadily increasing. During that time, the annual costs charged to the property damage  
12 reserve has remained somewhat steady, averaging approximately \$1 million per year since  
13 both the 2012 test year rate case and over a longer period of over ten years. The deductible  
14 levels for damage to insured property under the Company’s insurance policies have  
15 remained the same since 2011.<sup>27</sup> Additionally, Gulf has been implementing storm  
16 hardening activities that are designed and intended to mitigate the impacts of storms on the  
17 Company’s system. Of particular relevance to this issue is the fact that Gulf has the ability  
18 to seek recovery of storm damage costs through a surcharge mechanism if warranted. The  
19 Company has not demonstrated a pressing need to increase the annual accrual, particularly  
20 to the degree requested in this case.

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<sup>26</sup> Order No. PSC-12-0179-FOF-EI at 29.

<sup>27</sup> Response to Citizens’ Interrogatory No. 71.

1 **Q. WHAT ADJUSTMENTS NEED TO BE MADE TO GULF'S FILING TO**  
2 **MAINTAIN THE EXISTING PROPERTY DAMAGE RESERVE ACCRUAL OF**  
3 **\$3.5 MILLION PER YEAR?**

4 A. As shown on Exhibit DMR-2, Schedule C-2, Gulf's proposed increase in the property  
5 damage reserve accrual of \$5.4 million (\$5,315,000 jurisdictional) should be removed.  
6 Additionally, as shown on Exhibit DMR-2, Schedule B-2, rate base should be increased by  
7 \$2.7 million to remove the impacts of the Company's proposed adjustment on working  
8 capital.

9

10 Insurance Expense

11 **Q. WHAT AMOUNT IS INCLUDED IN THE TEST YEAR IN FERC ACCOUNT 924**  
12 **FOR ALL RISK INSURANCE EXPENSE AND HOW DOES THAT AMOUNT**  
13 **COMPARE TO PRIOR EXPENSE LEVELS?**

14 A. Test year expenses in Account 924 – Property Insurance Expense include \$4,716,972 for  
15 forecasted All Risk Insurance expense. The actual expense was \$4,221,849 in 2014 and  
16 \$4,099,815 in 2015. The Company's current projected expense for 2016, based on actual  
17 costs through September 30, 2016 and projected costs for the remaining three months of  
18 2016, is \$4,154,626.<sup>28</sup> Thus, despite the fact that the insurance expense has remained at  
19 approximately the \$4.2 million level for the past three years, the Company has projected a  
20 \$617,157 or 15% increase above the 2015 historic year expense in its filing.

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<sup>28</sup> Company response to Citizens' Interrogatory 21.

1 **Q. WHAT REASON DID THE COMPANY GIVE FOR THE PROJECTED 15%**  
2 **INCREASE IN THE INSURANCE COSTS?**

3 A. The Company's response to Citizens' Interrogatory 21 indicates that the projected 2017  
4 amounts are based on estimated insurance premiums and that "(t)he estimated premiums  
5 are based on prior premium rates escalated to account primarily for increases in property  
6 values due to inflation." Clearly, over the three-year period, 2014 through 2016, the costs  
7 have not increased due to "...increases in property values due to inflation."  
8

9 **Q. DOES THE COMPANY'S EXPLANATION JUSTIFY THE 15% INCREASE IN**  
10 **PROJECTED COSTS?**

11 A. No. During the period 2014 through 2016, the actual all risk insurance expense has ranged  
12 between \$4.1 million and \$4.2 million, decreasing between 2014 and 2015 and slightly  
13 increasing between 2015 and 2016. The Company has not supported the projected 15%  
14 increase in these costs.  
15

16 **Q. HAVE THE COMPANY'S PAST FORECASTS OF PROPERTY INSURANCE**  
17 **EXPENSE BEEN ACCRUATE?**

18 A. No, they have not. Based on a review Gulf's MFR Schedule C-6, the Company's property  
19 insurance expense recorded in Account 924, which would include the \$3.5 million annual  
20 storm reserve accrual and the annual All Risk Insurance expense, has been below the  
21 budgeted amount every year from 2011 through 2015.

1 **Q. DO YOU RECOMMEND THE FORECASTED PROPERTY INSURANCE**  
2 **EXPENSE INCLUDED IN THE COMPANY'S FILING BE ADJUSTED?**

3 A. Yes. I recommend that the Company's forecasted 2017 test year All Risk Insurance  
4 expense of \$4,717,000 be reduced by \$517,000 to \$4.2 million, consistent with the actual  
5 costs incurred by the Company for the last three years. This \$517,000 (\$509,000  
6 jurisdictional) reduction is included on Exhibit DMR-2, Schedule C-2.

7

8 Uncollectible Expense

9 **Q. WHAT AMOUNT HAS THE COMPANY INCLUDED IN THE ADJUSTED TEST**  
10 **YEAR EXPENSES IN ACCOUNT 904 – UNCOLLECTIBLE EXPENSE?**

11 A. Gulf's test year expenses include \$3,994,000 in Account 904 – Uncollectible Expense.

12

13 **Q. HOW DOES THE AMOUNT INCLUDED IN THE ADJUSTED TEST YEAR**  
14 **COMPARE TO THE AMOUNT OF NET RETAIL WRITE-OFFS PRESENTED**  
15 **ON GULF'S MFR SCHEDULE C-11 FOR 2017?**

16 A. On MFR Schedule C-11, the Company calculates its bad debt factor, which is the  
17 percentage of net retail write-offs (bad debt write-offs less recoveries of prior write-offs)  
18 to adjusted retail gross revenues. The schedule shows a four-year average bad debt factor  
19 for the period 2012 through 2015 of 0.2499% which Gulf then applies to the adjusted test  
20 year gross revenues, resulting in a projected amount of 2017 net write-offs of \$3,149,000.  
21 The 0.2449% bad debt factor calculated on MFR Schedule C-11 is also used by the  
22 Company in calculating its net operating income multiplier on MFR Schedule C-44. The

1 resulting net operating income multiplier that incorporates the 0.2449% bad debt factor is  
2 used to determine the amount of revenue increase needed for the Company.

3  
4 The uncollectible expense included in the Company's filing of \$3,994,000 is \$845,000  
5 higher than the projected net write-offs calculated on Company MFR Schedule C-11 of  
6 \$3,149,000. To date, I have seen no information from Gulf explaining why the  
7 uncollectible expense included in the adjusted test year is so much higher (27%) than the  
8 result of applying the four-year average bad debt rate to the adjusted gross revenues.

9  
10 **Q. HAS THE COMPANY PROVIDED AN UPDATE OF THE UNCOLLECTIBLE**  
11 **EXPENSE IN PROJECTS TO INCUR IN 2017?**

12 A. Yes. In response to Citizens' Interrogatory 183, the Company indicated that based on  
13 current information, it projects the uncollectible expense to be approximately \$3.3 million  
14 in the 2017 test year.

15  
16 **Q. ARE YOU RECOMMENDING AN ADJUSTMENT TO UNCOLLECTIBLE**  
17 **EXPENSE?**

18 A. Yes. As shown on Exhibit DMR-2, Schedule C-2, I recommend the test year uncollectible  
19 expense included in Gulf's filing of \$3,994,000 be reduced by \$845,000, resulting in an  
20 adjusted uncollectible expense of \$3,149,000. This results in the projected test year  
21 uncollectible expense being consistent with the expense that results from applying the four-  
22 year average bad debt rate to the adjusted test year gross retail revenues.

1           Inflation Adjustment

2   **Q.    YOU PREVIOUSLY INDICATED THAT THE 2016 BUDGET MESSAGE USED**  
3           **IN PREPARING 2016 BUDGET AND FORECAST WAS ISSUED OVER 18**  
4           **MONTHS AGO IN JULY 2015.  DID THE BUDGET MESSAGE INCLUDE**  
5           **GUIDANCE ON INFLATION?**

6   A.    Yes.  Attachment D to the 2016 Budget Message provided “2016 Budget Assumptions.”<sup>29</sup>  
7           The Budget Assumptions included the following statement:

8                   Budget and cost estimates should be based on business needs and the actual  
9                   expectations and projections of costs.  The following information is provided for  
10                  your use, only if applicable and in the absence of more appropriate factors or  
11                  estimates.  
12

13           The projected inflation incorporated in the Budget Assumptions was based on the Bureau  
14           of Labor Statistics: Consumer Price Index (Urban Consumer) from Moody’s Analytics that  
15           was issued in May 2014, which is over 2½ years ago.

16  
17   **Q.    WHAT INFLATION RATE WAS PROVIDED IN THE 2016 BUDGET**  
18           **ASSUMPTIONS FOR 2017 AND HOW DOES THAT RATE COMPARE TO MORE**  
19           **RECENT FORECASTS?**

20   A.    The 2016 Budget Assumptions included a 3.7% inflation rate for 2017.  The most recent  
21           2017 Consumer Price Index received by the Company from Moody’s Analytics is 2.5%  
22           which was issued in November 2016.<sup>30</sup>

---

<sup>29</sup> Response to Citizens’ POD 8

<sup>30</sup> Response to Staff Interrogatory 236.

1 **Q. HAS THE COMPANY PROVIDED THE TOTAL AMOUNT OF O&M EXPENSE**  
2 **CONTAINED IN THE 2017 FORECAST, USED IN PREPARING THE 2017 TEST**  
3 **YEAR IN THIS CASE, THAT WAS BASED ON THE APPLICATION OF THE**  
4 **INFLATION FACTORS CONTAINED IN THE 2016 BUDGET ASSUMPTIONS?**

5 A. In response to Staff Interrogatory 127, the Company stated as follows:

6 The Consumer Price Index inflation factors are provided as part of the Budget  
7 Message only as an aid to Planning Units in developing their budget details.  
8 Quantification and justification of O&M expenses requires that the Planning Units  
9 examine and analyze the activities necessary to meet their goals and objectives, not  
10 simply escalate costs. Therefore, most Gulf Planning Units do not use the inflation  
11 factors in the preparation of their budgets or use them only to a very limited extent.  
12 Substituting the 3.7 percent included in the budget message for 3.6 percent would  
13 reduce the 2017 system adjusted O&M budget by \$10,090. Please see page 2 for  
14 the calculation of this amount.  
15

16 Page 2 of the response only identified amounts for the Generation, CFO and Corporate  
17 Planning Units as using the inflation rates, and only \$10,089,772 of the budget amounts  
18 being inflated to the 2017 test year level. Intuitively, the \$10,089,772 that the Company  
19 claims utilized the inflation factor in going from the 2016 budgeted amounts to the 2017  
20 forecasted amounts seems extremely small when compared to the total 2016 non-clause  
21 O&M expense budget of \$311,221,460. The portion of the 2016 non-clause O&M expense  
22 that was purportedly escalated is only 3.2% of the total budget. This would mean that  
23 96.8% of the 2017 forecasted costs were not determined using inflation.  
24

25 **Q. ARE YOU RECOMMENDING A REDUCTION TO THE 2017 FORECASTED**  
26 **AMOUNTS INCORPORATED IN THE COMPANY'S FILING TO ACCOUNT**  
27 **FOR THE SIGNIFICANT REDUCTION IN THE PROJECTED 2017 CONSUMER**  
28 **PRICE INDEX?**

1 A. Yes. I recommend that the outdated 3.7% inflation rate used by the Company in preparing  
2 the 2017 forecast be reduced to the current rate of 2.5%. As shown on Exhibit DMR-2,  
3 Schedule C-7, applying the lower inflation rate to the \$10,089,772 that Gulf contends was  
4 inflated in the 2017 forecast results in a \$121,000 reduction to the adjusted test year O&M  
5 expense. This should be considered the minimum inflation adjustment that should be made  
6 as I question the accuracy of the Company's contention in response to Staff Interrogatory  
7 127 that such a small portion of the 2017 forecast was determined based on the application  
8 of inflation factors to the 2016 budgeted amounts. A larger inflation adjustment may be  
9 warranted.

10

11 Southern Company Services Charges

12 **Q. WHAT AMOUNT DID THE COMPANY FORECAST FOR THE 2017 TEST YEAR**  
13 **FOR CHARGES FROM SOUTHERN COMPANY SERVICES (“SCS”)?**

14 A. In the 2016 Budget and Forecast that was used in preparing the 2017 test year in Gulf's  
15 filing, the Company forecasted \$85,325,854 of charges from SCS to Gulf. Of the  
16 \$85,325,854, \$66,675,681 was for O&M expenses.<sup>31</sup> The remaining \$18.65 million  
17 pertained to various non-O&M expense accounts, such as capital costs and below-the-line  
18 costs charged to FERC Account 426. After the various adjustments incorporated in the  
19 Company's filing, such as removal of O&M expenses that are recovered through various  
20 clauses and the pension expense adjustment, \$64,289,000 remains in the Company's  
21 adjusted 2017 test year O&M expenses for charges from SCS.<sup>32</sup>

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<sup>31</sup> Response to Citizens' Interrogatory 25.

<sup>32</sup> Response to Citizens' Interrogatory 22.

1 **Q. WHEN WERE THE FORECASTED 2017 CHARGES TO GULF FROM SCS**  
2 **DEVELOPED THAT ARE INCORPORATED IN THE FILING FORECASTED BY**  
3 **GULF?**

4 A. The charges from SCS that are incorporated in the 2017 test year were developed in 2015  
5 as part of the 2016 budget and forecast process. The forecasted charges from SCS would  
6 include forecasted direct charges as well as forecasted costs that are allocated to Gulf from  
7 SCS based on numerous allocation factors used by SCS in charging costs to various  
8 operating companies. As explained in Gulf witness Janet J. Hodnett's testimony, at page  
9 21, lines 18 – 19, the allocation factors that were used in preparing the forecast were based  
10 on 2016 budget allocators that were updated in 2015 based on 2014 actual data. In other  
11 words, the determination of the portion of the SCS costs that are allocated to Gulf for the  
12 2017 test year were calculated based on 2014 data.

13  
14 **Q. ARE YOU RECOMMENDING ANY REVISIONS TO THE AMOUNT INCLUDED**  
15 **IN THE COMPANY'S ADJUSTED TEST YEAR O&M EXPENSE ASSOCIATED**  
16 **WITH COSTS FORECASTED TO BE CHARGED TO GULF FROM SCS?**

17 A. Yes. Several of the adjustments previously discussed in this testimony include costs that  
18 are forecasted to be charged from SCS. These include: 1) the recommended removal of  
19 Performance Share Plan, Stock Option and "Other" unidentified variable pay charges from  
20 SCS to Gulf; 2) the recommended reduction to Performance Pay Program incentive  
21 compensation expenses charged to Gulf from affiliates; and 3) my recommended removal  
22 of the impacts of the forecasted voluntary pension plan contribution on pension expense,  
23 \$271,000 of which is applicable to charges from SCS.

1 I also recommend that several categories of costs that are forecasted to be charged from  
2 SCS be excluded from base rates and not passed on to Florida ratepayers, resulting in an  
3 additional \$2,013,000 reduction to the adjusted test year expenses.

4  
5 Additionally, as will be explained in the next section of this testimony, Southern Company  
6 completed several significant acquisitions during 2016 that will impact the allocation  
7 factors that are used by SCS in allocating costs to Gulf and other operating companies that  
8 receive services from SCS. Since the allocation factors used in projecting the test year  
9 charges from SCS to Gulf were calculated based on 2014 data, they do not include the  
10 impacts of the recent Southern Company acquisitions. In the following section, I  
11 recommend an additional \$6,362,000 reduction in the projected costs allocated to Gulf  
12 from SCS.

13  
14 **Q. WOULD YOU PLEASE DISCUSS EACH OF THE ADDITIONAL SCS COSTS**  
15 **YOU ARE RECOMMENDING FOR EXCLUSION FROM RATES AND EXPLAIN**  
16 **WHY THE COSTS SHOULD BE EXCLUDED?**

17 A. Yes. The SCS charges that should be excluded from the test year and which have not been  
18 previously addressed in this testimony are shown on Exhibit DMR-2, Schedule C-8 which  
19 total \$2,013,000 (\$1,974,000 jurisdiction),<sup>33</sup> each of which are discussed below:

20  
21 - SCS leases six active and one inactive Lear 45 fixed wing aircraft, leases one Sikorsky  
22 S76 C+ helicopter, and owns one Sikorsky S76 C+ helicopter. Test year expenses

---

<sup>33</sup> The jurisdictional separation factor for Other Operation & Maintenance expense on Gulf MFR C-1 was used for estimating the jurisdictional impact of the adjustment.

1 include \$1,769,619 for charges from SCS associated with the operation and leasing of  
2 aircraft.<sup>34</sup> In response to Citizens' POD 132, Gulf indicates that there are no studies or  
3 analysis conducted by or for the Company, Southern Company and/or SCS regarding  
4 the cost effectiveness of using SCS aircraft for business travel as compared to publicly  
5 available air transportation. Given the significant costs charged to Gulf from SCS for  
6 the owned and leased aircraft, coupled with the lack of documentation and evidence  
7 demonstrating that the use of owned and leased aircraft is more cost effective than  
8 publicly available air transportation, I recommend that 50% of the costs be disallowed,  
9 resulting in an \$884,810 reduction to the forecasted test year expenses.

10  
11 - Forecasted test year O&M expenses in FERC Account 500 includes \$153,853  
12 associated with SCS Budget Work Orders ("BWO") 4799IN and \$197,820 associated  
13 with BWO 4899IN is included in FERC Account 560. When asked for a "detailed  
14 description of what the projected costs are for" associated with these two BWOs, the  
15 Company responded: "Amount represents permanent tax differences for SCS income  
16 taxes."<sup>35</sup> The Company offered no further explanation for why the forecasted  
17 permanent tax differences for SCS's income taxes are projected to be charged to Gulf  
18 and included in Gulf's adjusted test year O&M expense in this case. The Company  
19 also has not demonstrated a benefit to Gulf's Florida ratepayers associated with these  
20 SCS tax issues. Therefore, I recommend that these costs be excluded from the test year,  
21 reducing test year expenses by \$351,672.

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<sup>34</sup> Response to Citizens' Interrogatory 33.

<sup>35</sup> Response to Citizens' Interrogatory 178 (public version).

- 1 - Test year expenses include \$626,080 in BWO 47IV01 forecasted to be charged from  
2 SCS associated with Southern Company's new Energy Innovation Center that was  
3 recently opened in Atlanta, Georgia. The response to Citizens' Interrogatory 178  
4 describes the costs as: "Development of new energy products and services at  
5 Southern's Energy Innovation Center." Gulf's response to Citizens' Interrogatory  
6 181(e) describes the new Energy Innovation Center as one of the causes of a large  
7 projected increase in costs from SCS charged to FERC Account 923 between 2015 and  
8 the forecasted test year. The Company has not demonstrated a benefit to Gulf's Florida  
9 customers in the forecasted test year associated with Southern Company's new Energy  
10 Innovation Center, nor has it demonstrated that the costs of the center that are  
11 forecasted to be charged to Gulf will be outweighed by the benefits to Gulf's Florida  
12 customers. Gulf also has not demonstrated that the potential, future new products and  
13 services would not accrue to the benefit of Southern Company shareholders. Therefore,  
14 I recommend that the costs be excluded from the test year, reducing test year expenses  
15 by \$626,080.
- 16 - Test year expenses include \$149,968 in BWO 487C01 forecasted to be charged from  
17 SCS associated with Next Generation Nuclear R&D. The Company describes these  
18 costs as: "Research and development for non-light water reactor technology for the  
19 next generation of nuclear power plants."<sup>36</sup> Gulf witness Michael L. Burroughs  
20 indicated at his January 4, 2017 deposition that there are no plans at this time for Gulf  
21 to build a nuclear facility to serve its future Florida energy needs. Given the current  
22

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<sup>36</sup> Response to Citizens' Interrogatory 178.

1 lack of need for Gulf to build a nuclear facility to serve its Florida customers, the costs  
2 associated with SCS's research and development of the next generation of nuclear  
3 power plants should not be charged to Gulf's Florida ratepayers. Therefore, I  
4 recommend that the costs be excluded from the test year, resulting in a \$149,968  
5 reduction to test year expenses.

6

7 Southern Company Services – Allocation Adjustment

8 **Q. IN ADDITION TO REMOVING SPECIFIC COSTS THAT ARE FORECASTED**  
9 **TO BE CHARGED TO GULF FROM SCS DURING THE TEST YEAR, SHOULD**  
10 **AN ADDITIONAL ADJUSTMENT BE MADE TO CHARGES FROM SCS**  
11 **ASSOCIATED WITH THE ALLOCATION FACTORS USED IN CHARGING**  
12 **COSTS TO GULF?**

13 A. Yes. As previously mentioned, the allocation factors used in forecasting the costs to be  
14 allocated from SCS to Gulf during the 2017 test year were calculated in 2015 based on  
15 2014 actual data. During 2016, Southern Company completed several significant  
16 acquisitions, the impacts of which are not included in the allocation factors that were used  
17 in forecasting the SCS expenses to be allocated to Gulf during the 2017 test year. Thus, an  
18 adjustment to the forecasted test year allocated charges from SCS should be made.

19

20 **Q. WHAT ACQUISITIONS WERE COMPLETED BY SOUTHERN COMPANY**  
21 **DURING 2016?**

22 A. In May 2016, Southern Company acquired all of the outstanding stock of PowerSecure  
23 International, Inc. for a purchase price of approximately \$425 million, resulting in

1 PowerSecure becoming a wholly owned subsidiary of Southern Company. PowerSecure  
2 provides products and services in the areas of distributed generation, energy efficiency,  
3 utility infrastructure and solar energy.

4  
5 On July 1, 2016, Southern Company completed a merger with Southern Company Gas  
6 (formerly known as AGL Resources, Inc.) for a purchase price of approximately \$8.0  
7 billion, resulting in Southern Company Gas becoming a wholly owned direct subsidiary of  
8 Southern Company. Southern Company Gas serves approximately 4.5 million customers  
9 and includes seven natural gas utilities operating in 7 states. The natural gas utilities  
10 include: Atlanta Gas Light in Georgia, Chattanooga Gas in Tennessee, Elizabethtown Gas  
11 in New Jersey, Elkton Gas in Maryland, Florida City Gas, Nicor Gas in Illinois and  
12 Virginia Natural Gas. Southern Company Gas also has wholesale and retail energy  
13 businesses and gas storage facilities. Clearly, this acquisition represents a significant  
14 expansion of Southern Company's operations.

15  
16 Additionally, in September 2016 Southern Company Gas completed an acquisition of 50%  
17 of the equity interest in Southern Natural Gas, which owns a 7,000 mile pipeline system  
18 connecting various supply basins to various markets.

19  
20 **Q. IS THE NEWLY ACQUIRED SOUTHERN COMPANY GAS RECEIVING**  
21 **SERVICES FROM SCS?**

22 A. Yes. Gulf's response to Citizens' Interrogatory 79 indicates that Southern Company Gas  
23 has been receiving the following categories of services from SCS "to varying extents":

1 General Executive and Advisory Services, Purchasing, Accounting and Statistical, Finance  
2 and Treasury, Taxes, Insurance and Pensions, Corporate, Rates, Budgeting, Business  
3 Promotion and Public Relations, Employee Relations, Systems and Procedures and  
4 Training.

5  
6 **Q. WILL THE ACQUISITIONS MADE BY SOUTHERN COMPANY IN 2016**  
7 **IMPACT THE COSTS THAT WILL BE CHARGED TO GULF BY SCS DURING**  
8 **THE TEST YEAR?**

9 A. Yes. As indicated above, Southern Company Gas has already begun receiving services  
10 from SCS. The addition of these entities will impact the calculation of the allocation factors  
11 that are used in allocating costs from SCS to the various Southern Company entities that it  
12 provides services to. The costs associated with many of the SCS functions will now be  
13 spread amongst a greater number of entities and should result in reductions to the costs that  
14 will be charged to Gulf from SCS.

15  
16 **Q. WAS THE COMPANY ASKED TO PROVIDE THE IMPACT OF THE**  
17 **SOUTHERN COMPANY ACQUISITIONS ON THE FORECASTED CHARGES**  
18 **TO GULF FROM SCS THAT ARE INCORPORATED IN ITS 2017 ADJUSTED**  
19 **TEST YEAR?**

20 A. Yes. Citizens' Interrogatories 78 and 180 asked Gulf if these acquisitions will impact the  
21 costs allocated to Gulf from SCS and also for the impact on the 2017 adjusted test year  
22 resulting from the acquisitions. In response, the Company indicated that when the budget  
23 and forecast used in the filing was prepared during 2015, the merger with AGL resources

1 was not contemplated for the 2017 forecast test year. Gulf's response to Citizens'  
2 Interrogatory No. 78 states: "As a result of the merger, certain allocation factors for Gulf  
3 may decrease; however, the budget for SCS will not be finalized until after December 31,  
4 2016." Neither of Gulf's responses provided estimates of the impacts on the 2017 test year  
5 expenses forecasted to be allocated to Gulf from SCS that are incorporated in the  
6 Company's filing. Additionally, the Company disclosed in response to Citizens'  
7 Interrogatory 180, in part, that "Any impact of the Southern Natural Gas acquisition will  
8 not likely be included in the 2017 SCS budget due to the timing of when the acquisition  
9 was finalized in 2016." Thus, even when the 2017 budget is finalized, the Company does  
10 not anticipate that the impacts of the acquisition of Southern Natural Gas on the charges to  
11 Gulf from SCS will be included in its 2017 budget. Needless to say, it is disappointing that  
12 the Company has failed to meet its burden to even provide an informed and good faith  
13 estimate of the impacts of the recent Southern Company acquisitions and resulting changes  
14 in the SCS allocation factors on the adjusted test year expenses in its case.

15  
16 **Q. HAS THE ACQUISITION IMPACTED THE ALLOCATION FACTORS**  
17 **CURRENTLY BEING USED BY SCS IN CHARGING COSTS TO GULF?**

18 A. Citizens' Interrogatory 73 asked the Company to provide, in part, a side-by-side  
19 comparison of the 2016 budget allocators used in this docket and the allocators currently  
20 being used in charging costs to Gulf from SCS. As part of its response, the Company  
21 provided a side-by-side comparison of the 2016 budget allocation rates (i.e., rates used in  
22 preparing the forecast test year charges from SCS to Gulf) to the current actual allocation  
23 rates being used by SCS. **\*\*\*BEGIN CONFIDENTIAL\*\*\*** I was able to reconcile most

1 of the allocation factors shown in the response as the “2016 Plan Rates” to the allocation  
2 factors that were used in preparing the Company’s projected test year charges from SCS in  
3 the filing, which were provided by Gulf in its Confidential response to Citizens’ POD 44.<sup>37</sup>  
4 The comparison of the rates used in the test year to the current SCS allocation factors  
5 identifies many new and revised allocation factors being used which incorporate at least  
6 some of the additional operating entities post-acquisition. The response also provides the  
7 current allocation factors for the allocation factors that were not impacted by the  
8 acquisitions. Most of the allocation factors identified as currently in effect became  
9 effective in October 2016, which is post-acquisition.

10  
11 The table below provides a comparison of some of the SCS allocation factors that were  
12 used by the Company in forecasting the test year charges from SCS to Gulf as compared  
13 to current allocation factors that were implemented by SCS in October 2016. Given the  
14 number of new allocation factors being used by SCS post-acquisition, the table below is  
15 not a straight apples-to-apples comparison. For example, for the employee factors and  
16 financial factors shown below, I have compared the SCS allocators that include most of  
17 the operating entities both before and after the acquisitions. Gulf’s response to Citizens’  
18 Interrogatory 73 shows that SCS still has allocation factors that exclude the newly acquired  
19 entities that may be used in allocating certain costs for some of the SCS cost centers.

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<sup>37</sup> Provided by Company in Confidential excel file titled: “OPC POD 44(A)\_CONF-Attachment B”.

TABLE CONFIDENTIAL		Factor Used in	Current Factor	Percentage
Factor Title		2017 TY	With All	Change
		Forecast	Entities	
[REDACTED]		[REDACTED]	[REDACTED]	-3.00%
[REDACTED]		[REDACTED]	[REDACTED]	-24.20%
[REDACTED]		[REDACTED]	[REDACTED]	-19.27%
[REDACTED]		[REDACTED]	[REDACTED]	-14.48%
[REDACTED]		[REDACTED]	[REDACTED]	-20.27%
[REDACTED]		[REDACTED]	[REDACTED]	-17.29%
[REDACTED]		[REDACTED]	[REDACTED]	-3.86%
[REDACTED]		[REDACTED]	[REDACTED]	-3.85%
[REDACTED]		[REDACTED]	[REDACTED]	1.63%

Source:

2017 TY Forecast from Tab "SCS Sofia All Ind" and consistent with Confidential response to Citizens ROG 73.

Current Factors from CONFIDENTIAL response to Citizens ROG 73.

1

2

3

As indicated in the above table, many of the allocation factors currently being utilized by SCS have declined since the factors used in calculating the forecasted test year charges from SCS were determined. **\*\*\*END CONFIDENTIAL\*\*\***

6

7

**Q. DO YOU RECOMMEND AN ADJUSTMENT BE MADE TO THE FORECASTED 2017 TEST YEAR EXPENSES ALLOCATED FROM SCS THAT ARE INCORPORATED IN GULF'S FILING?**

8

9

A. Yes. The Southern Company acquisitions are significant events and the newly acquired entities are already receiving services from SCS. The addition of the newly acquired entities in the determination of the factors that are used to allocate costs from SCS will likely have a significant impact on the costs that will be allocated to Gulf from SCS,

10

11

12

13

1 particularly when compared to the pre-acquisition allocation factors that were used by Gulf  
2 in preparing its filing. The Company has failed to meet its burden of providing an estimate  
3 of the impacts on the SCS allocated test year expenses incorporated in its filing that result  
4 from the recent Southern Company acquisitions and has already indicated that the full  
5 impact of the acquisitions will likely not be included in its 2017 SCS budget that is  
6 currently being prepared. Given Gulf's failure to provide the impacts, I have endeavored  
7 to estimate the potential impact on the forecasted test year expenses contained in Gulf's  
8 filing based on the information Gulf has provided to date in response to discovery in this  
9 case. As shown on Exhibit DMR-2, Schedule C-9, I recommend that the charges from  
10 SCS that remain in the adjusted test year O&M expenses, after reflecting the adjustments  
11 previously recommended in this testimony, be reduced by an additional 11%, resulting in  
12 an additional \$6,362,000 reduction to test year expenses.

13  
14 In the event the Commission does not adopt certain of my previously recommended  
15 adjustments to the test year expenses forecasted to be charged from SCS, totaling  
16 \$6,455,000<sup>38</sup>, then the recommended 11% reduction should be applied to each of the  
17 adjustments that the Commission does not adopt, thereby increasing the recommended  
18 \$6,362,000 reduction shown on Exhibit DMR-2, Schedule C-9, line 8.

19  
20 **Q. HOW DID YOU DETERMINE YOUR RECOMMENDED 11% REDUCTION TO**  
21 **THE SCS CHARGES REMAINING IN THE ADJUSTED TEST YEAR O&M**  
22 **EXPENSES?**

---

<sup>38</sup> Individual adjustments totaling \$6,455,000 shown on Exhibit DMR-2, Schedule C-8 at lines 1 – 5 and Exhibit DMR-2, Schedule C-9 at lines 2 – 5.

1 A. First, I calculated the percentage of SCS charges included in the Company's test year  
2 expenses that were based on the projected allocation of costs from SCS. The costs that  
3 would be directly charged to Gulf from SCS would presumably not be impacted by the  
4 recent Southern Company acquisitions, only the allocated portion of the forecasted charges  
5 would be impacted. Costs that were forecasted to be charged to balance sheet accounts,  
6 such as capital accounts, and below-the-line to Account 426 were excluded in my  
7 calculation as they would not impact Gulf's test year O&M expenses. Based on a  
8 spreadsheet provided by the Company in response to Citizens' POD 44, as modified to  
9 remove capital costs and costs charged to below-the-line accounts<sup>39</sup>, \*\*\***BEGIN**  
10 **CONFIDENTIAL**\*\*\* 71.78% of the charges from SCS are projected to be allocated and  
11 28.22% are projected to be directly charged.

12  
13 As shown in the prior table, some of the allocation factors decline substantially once the  
14 newly acquired entities are factored in, and others change based on the Company's most  
15 recent calculations of the SCS allocation factors currently being used to charge costs to  
16 Gulf. The table previously presented with samples of some of the updates show changes  
17 ranging from an increase in an allocation factor of 1.63% to reductions in several of the  
18 factors being 14.48%, 19.27% and 20.27%. The table also shows that several of the  
19 allocation factors that do not incorporate the newly acquired entities in the calculations,  
20 such as coal generation, gas burned and load allocation factors, have also declined as  
21 compared to the amount used in preparing the Company's filing. In preparing the table, I

---

<sup>39</sup> Forecasted test year charges to Gulf from SCS by BWO and FERC account were provided by Gulf in response to Citizens' Interrogatory 25. This response was used to determine what amounts to remove in the response to Citizens' POD 44 to exclude the capital and below-the-line costs from the calculation.

1 reviewed the factors that were prevalent in the Company's calculation of the forecasted  
2 allocations from SCS incorporated in the Company's filing. Again, as previously  
3 indicated, many new allocation factors have been introduced post-acquisition, thus I was  
4 unable to provide a full side-by-side comparison of the factors used in preparing the  
5 Company's test year projections as compared to the factors currently in effect or to prepare  
6 a more precise estimate of the impacts of the new acquisitions on the 2017 SCS allocations  
7 to Gulf.

8  
9 Given the information made available in this case, I recommend that the O&M expenses  
10 remaining in the adjusted test year associated with charges that are allocated to Gulf from  
11 SCS be reduced by 15% to reflect estimated impacts of the recent acquisitions. Applying  
12 the 15% reduction factor to the 71.78% of O&M expenses from SCS that were forecasted  
13 based on allocations (i.e., not direct charges) would result in a reduction of 10.77%  
14 (71.78% allocated x 15% reduction = 10.77%), which I have rounded to a recommended  
15 11% reduction to the remaining SCS expenses. **\*\*\*END CONFIDENTIAL\*\*\***

16  
17 As shown on Exhibit DMR-2, Schedule C-9, application of the recommended 11%  
18 reduction factor to the remaining O&M expenses forecasted to be charged from SCS of  
19 \$57,834,000 results in a recommended adjustment of \$6,362,000 (\$6,243,000  
20 jurisdictional) to account for the impacts of the recent Southern Company acquisitions.

1 Deferred Return on Transmission Investment

2 **Q. CAN YOU DESCRIBE THE DEFERRED EARNINGS ON CERTAIN**  
3 **TRANSMISSION PROJECTS THAT WERE ALLOWED AS PART OF THE**  
4 **STIPULATION AND SETTLEMENT AGREEMENT IN GULF'S PREVIOUS**  
5 **BASE RATE CASE?**

6 A. Yes. Under item 10 of the Stipulation and Settlement Agreement in Gulf's prior rate case,  
7 Docket No. 130140-EI, filed November 22, 2013 ("2013 Settlement Agreement"), the  
8 Company was permitted to continue to accrue earnings equivalent to the AFUDC rate on  
9 its investment in certain transmission projects after the date the specified projects were  
10 placed into service. The additional earnings were deferred until January 1, 2017 under the  
11 terms of the 2013 Settlement Agreement. In its filing, the Company requests that the  
12 resulting regulatory asset for the return on transmission investment deferred through  
13 December 31, 2016 of \$26,099,000 be amortized over a four-year period, resulting in an  
14 annual amortization expense of \$6,525,000. The test year average unamortized balance is  
15 included in working capital in the Company's filing.

16  
17 **Q. DID THE 2013 SETTLEMENT AGREEMENT ADDRESS THE TIMEFRAME**  
18 **OVER WHICH THE RESULTING REGULATORY ASSET WOULD BE**  
19 **RECOVERED IN RATES?**

20 A. No, it did not.

1 **Q. DO YOU AGREE THAT THE REGULATORY ASSET SHOULD BE**  
2 **RECOVERED FROM RATEPAYERS OVER A FOUR-YEAR AMORTIZATION**  
3 **PERIOD?**

4 A. No, I do not. The additional accrual of AFUDC-like earnings is similar to the application  
5 of AFUDC on assets under construction and residing in Construction Work in Progress.  
6 AFUDC accrued on assets under construction is recovered as part of depreciation expense  
7 over the life of the assets. The transmission assets for which the earnings were deferred  
8 for future recovery are long-lived assets that will be used and useful in providing service  
9 to customers over many years. Therefore, I recommend that the regulatory asset be  
10 amortized over the anticipated life of the transmission assets, consistent with the timeframe  
11 for which AFUDC is recovered on the assets.

12  
13 **Q. WHAT AMORTIZATION PERIOD DO YOU RECOMMEND FOR THE**  
14 **DEFERRED RETURN ON TRANSMISSION INVESTMENT REGULATORY**  
15 **ASSET?**

16 A. Gulf's response to Citizens' Interrogatory 66 shows that the majority of the transmission  
17 investments for which the earnings were deferred were recorded in FERC accounts 353  
18 and 355, each of which have a 40-year remaining life in the Company's 2016 Depreciation  
19 Study.<sup>40</sup> Thus, I recommend that the resulting regulatory asset that was provided for in the  
20 2013 Settlement Agreement be amortized over 40 years.

---

<sup>40</sup> Citizen's depreciation witness in this proceeding is not recommending a revision to Gulf's proposed depreciation lives for these two accounts.

1 **Q. WHAT ADJUSTMENT IS NEEDED TO REFLECT YOUR RECOMMENDED 40**  
2 **YEAR AMORTIZATION PERIOD?**

3 A. As shown on Exhibit DMR-2, Schedule C-10, the annual amortization expense resulting  
4 from the recommended 40 year amortization period is \$652,000, which is \$5,873,000 less  
5 than Gulf's proposed amortization expense of \$6,525,000. Additionally, working capital  
6 should be increased by \$2,936,000 to reflect the impact of the longer amortization period  
7 on the 2017 test year unamortized regulatory asset balance.

8

9 North Escambia Site

10 **Q. WHAT AMOUNT IS INCLUDED IN GULF'S REQUEST ASSOCIATED WITH**  
11 **THE NORTH ESCAMBIA SITE?**

12 A. In this case, Gulf has included \$13,043,000 (\$12,679,000 jurisdictional) in Plant Held for  
13 Future Use ("PHFU") for 2,728 acres of land in North Escambia. It has also included  
14 \$3,576,010 (\$3,476,000 jurisdictional) in preliminary survey and investigation charges  
15 associated with the site in working capital. Thus, Gulf's proposed test year rate base  
16 includes \$16,619,000 (\$16,155,000 jurisdictional) for the North Escambia Site.

17

18 **Q. DID GULF REQUEST INCLUSION OF THESE COSTS IN RATE BASE IN A**  
19 **PRIOR RATE PROCEEDING?**

20 A. Yes. In Docket No. 110138-EI, the Company requested the inclusion of \$27,687,441  
21 (\$26,751,000 jurisdictional) in rate base associated with North Escambia site costs,  
22 presenting it as a potential site for a future nuclear facility. Gulf has asserted that the North  
23 Escambia site is the only available location it has identified within its service territory that

1 would be suitable for locating future nuclear generation. The \$27,687,441 requested by  
2 Gulf in that docket included \$18.1 million for 4,000 acres of land, \$778,000 for other  
3 acquisition costs, \$4.5 million for site investigation costs, \$3 million for carrying costs, and  
4 other associated costs.<sup>41</sup>

5  
6 **Q. WHY IS THE COMPANY REQUESTING A LOWER AMOUNT FOR NORTH**  
7 **ESCAMBIA LAND IN THE CURRENT CASE?**

8 A. The 4,000 acres at a cost of \$18.14 million requested for inclusion in PHFU in the prior  
9 case included actual land purchases and projected additional purchases. PHFU in the  
10 current case includes the amount of land actually purchased, totaling 2,728 acres at a cost  
11 of \$13 million. The land was acquired by the Company between 2008 through 2011 at  
12 costs ranging from \$3,256.42 per acre to \$78,302.85 per acre.<sup>42</sup>

13  
14 **Q. DID THE COMMISSION APPROVE INCLUSION OF THE ESCAMBIA SITE**  
15 **COSTS IN RATE BASE IN THE PRIOR RATE CASE?**

16 A. No, it did not. In Order No. PSC-12-0179-FOF-EI, at page 26, the Commission rejected  
17 the inclusion of the Escambia site costs in rate base, finding, in part, as follows:

18 We agree with OPC, FIPUG, FRF, and FEA that: (1) the Caryville site is  
19 available for any needed future generating plant(s); (2) Gulf may share the  
20 ownership of the Escambia Site with its sister companies; and (3) there was  
21 not an order granting a determination of need that would allow the Company  
22 to petition for and the Commission the opportunity to review the “nuclear  
23 option” and all the various corresponding costs. In light of our approval of  
24 Gulf’s retention of the Caryville site and other available sites already  
25 included in rate base, we believe that Gulf has sufficient options for its  
26 future generation needs. Moreover, we find that Gulf has failed to support  
27 the inclusion of the North Escambia County Nuclear plant site and

---

<sup>41</sup> Commission Order No. PSC-12-0179-FOF-EI at 26.

<sup>42</sup> Response to Citizens’ Interrogatory 118.

1 associated cost in PHFU. Therefore, PHFU shall be reduced by  
2 \$26,751,000 (\$27,687,000 system). In addition, Gulf shall not be permitted  
3 to accrue AFUDC for this site. ...  
4

5 The same Order, at page 22, states that Gulf witness Burroughs indicated that in addition  
6 to being an option for future nuclear generation, the site was suitable for other generation  
7 technologies, including coal, gas and renewables.  
8

9 **Q. IF THE COMMISSION REJECTED INCLUSION OF THE ESCAMBIA SITE**  
10 **COSTS IN RATE BASE IN A PREVIOUS RATE CASE, WHY IS GULF**  
11 **INCLUDING THE COSTS IN THIS CASE?**

12 A. Gulf witness Burroughs indicates that the Company's most recent Ten Year Site Plan  
13 reflects a projected 613 MW resource need in 2023. He also indicates that Gulf's current  
14 projections are that, if a gas-fired combined cycle (CC) plant is built to meet the forecasted  
15 2023 need, the North Escambia site would be the lowest cost option as compared to other  
16 sites analyzed. Mr. Burroughs also indicated that if Combustion Turbine units (CT) are  
17 built to meet the forecasted 2023 need, the most economical alternative evaluated was to  
18 split the CTs between North Escambia and the Plant Smith location. Thus, the Company is  
19 once again seeking to include the North Escambia site costs in rate base through inclusion  
20 in PHFU and working capital.  
21

22 **Q. WERE THE NORTH ESCAMBIA SITE PRELIMINARY SURVEY AND**  
23 **INVESTIGATION COSTS GULF SEEKS TO INCLUDE IN RATE BASE,**  
24 **TOTALING \$3,576,000, INCURRED IN THE PROCESS OF INVESTIGATING**

1           **THE FEASIBILITY OF THE SITE FOR PLACEMENT OF COMBINED CYCLE**  
2           **OR COMBUSTION TURBINE GENERATION UNITS?**

3    A.    No. The preliminary survey and site investigation costs the Company is seeking to include  
4           in rate base were associated with the possible placement of a nuclear facility at the site.<sup>43</sup>  
5           The Company provided a breakdown of the \$3,576,010 in response to Citizens’  
6           Interrogatory 117. The response shows charges from outside consulting firms such as  
7           Bechtel and MacTec, costs associated with a meteorological tower installation, as well as  
8           affiliated costs including costs from Southern Nuclear. In its confidential response to  
9           Citizens’ POD 90, the Company provided copies of the studies and reports that resulted  
10          from the preliminary survey and investigation costs incurred. The Confidential documents  
11          provided with the response **\*\*\*BEGIN CONFIDENTIAL\*\*\*** show that the report from  
12          Bechtel was for the “Escambia County, Florida Site Assessment and Layout Study for  
13          Multiple Nuclear Units”, dated in August 2010, and was provided to the Project Manager  
14          at Southern Nuclear Company in Alabama.<sup>44</sup>

15  
16          The Confidential response included a document titled “Summary of Geotechnical Studies  
17          - Celia Site Evaluation - Nuclear Siting Committee Activities.”<sup>45</sup> The summary indicates  
18          that various studies were performed to evaluate the potential for development as a nuclear  
19          generation facility. The conclusion of the document indicated that additional geotechnical  
20          exploration needed to be done, recommending that it be done under “...a nuclear certified  
21          QA program” and that “This additional exploration will confirm that this is an acceptable

---

<sup>43</sup> Response to Citizens’ Interrogatory 117.

<sup>44</sup> Company Confidential Response to Citizens’ POD 90 at 160186-OPC-POD-90-2086.

<sup>45</sup> Company Confidential Response to Citizens’ POD 90 at 160186-OPC-POD-90-2715 to 2720.

1 nuclear site, narrow down a suitable powerblock footprint location, and provide usable  
2 information for the conceptual design process.” Thus, it is clear that the focus of the  
3 surveys and investigations were for determining the suitability for use of the property to  
4 site future nuclear operations and placement of potential nuclear facilities on property  
5 within the site.

6  
7 If the Company, or one of its affiliates, decides to place a nuclear facility on the site at a  
8 future time, presumably the preliminary site studies and investigation would still benefit  
9 the construction and siting of the potential future nuclear facility if one is ever constructed.

10 **\*\*\*END CONFIDENTIAL\*\*\*** Clearly, but for the effort to utilize the site for a nuclear  
11 plant, these costs would never have been incurred regardless of Gulf’s claims that some  
12 use can be made of them for non-nuclear generation.

13  
14 **Q. HAS THE COMPANY MADE A FINAL DETERMINATION REGARDING**  
15 **WHETHER OR NOT ANY GENERATION UNITS WILL BE CONSTRUCTED ON**  
16 **THE ESCAMBIA SITE TO FILL GULF’S FORECASTED 2023 ENERGY NEEDS?**

17 A. No, it has not. The information provided in this case indicates that Gulf is exploring various  
18 options for meeting its forecasted energy needs and that multiple sites are available to Gulf  
19 to construct future generation facilities. The Company’s most recent Ten Year Site Plan  
20 filed in April 2016, at page 74, states: “Gulf’s current plan is to either construct new  
21 generating facilities or purchase additional generating capacity by June 2023 of the current  
22 planning cycle following the expiration of its 885 MW Shell PPA.” The Plan also states  
23 on page 74 that “Gulf will consider its existing Florida sites at Plant Crist in Escambia

1 County, Plant Smith in Bay County, and Plant Scholz in Jackson County, as well as its  
2 greenfield sites in Florida at Shoal River in Walton County, at Caryville in Holmes County,  
3 and at North Escambia in Escambia County as potential sites for locating future generating  
4 units in Northwest Florida.” I have seen no information indicating that a final decision has  
5 been made to begin construction of new generation facilities on the North Escambia site.  
6 In fact, Gulf witness Burroughs agreed in a January 4, 2017 deposition that a determination  
7 has not yet been made regarding how Gulf will fill its forecasted 2023 energy needs and  
8 that the acquisition of additional generation capacity is still being considered.

9  
10 It is my understanding that the numerous additional available sites are included in rate base  
11 and earning a return, either through inclusion in plant in service or inclusion in PHFU.  
12 Gulf is again seeking to include the additional North Escambia site in rate base as well.

13  
14 **Q. IF THE COMPANY DOES, IN FACT, DECIDE TO BUILD EITHER CC OR CT**  
15 **UNITS ON THE NORTH ESCAMBIA LAND TO MEET ITS FORECASTED**  
16 **FUTURE ENERGY NEEDS, HAVE YOU SEEN ANY EVIDENCE INDICATING**  
17 **THAT THE COMPANY WOULD NEED TO USE THE ENTIRE 2,728 ACRES FOR**  
18 **THE FACILITIES?**

19 A. No, I have not. When the 2,728 acres were initially acquired by Gulf, it was being acquired  
20 as an option to site potential future nuclear facilities. The amount acquired was merely the  
21 stockpile of nuclear-capable land that had been collected before the decision to stop buying  
22 was made in the wake of the 2012 rate case order. The type of units that may be constructed  
23 on the site will impact the amount of land needed. In response to Citizens’ Interrogatory

1 119, Gulf states that the number of acres needed for a gas fired CC on the site is dependent  
2 on requirements for obtaining a consumptive use permit, and that “[a] minimum of 2,728  
3 acres will be required to obtain a consumptive use permit.” The response also indicates  
4 that the number of acres needed to place a CT on the site has not been determined. Despite  
5 the assertion in the response that the minimum acreage needed for a CC happens to equal  
6 exactly the amount of land previously purchased for siting a future nuclear facility, I have  
7 seen no substantive information indicating that the full 2,728 acres would be required to  
8 site a CC or CT on the Escambia land.

9  
10 **\*\*\*BEGIN CONFIDENTIAL\*\*\*** A confidential document provided in response to OPC  
11 POD 91 provides a map showing the site potential for solar and CC/CT facilities. The map  
12 shows potential utility scale solar development on 400 to 550 acres of the land and 70 acres  
13 for potential “...single CC or 4CT footprint” as well as approximately 67 acres for  
14 substations.<sup>46</sup> Thus, the site map for the potential CC or CT units is minimal compared to  
15 the 2,728 acres Gulf is seeking to include in rate base in this case. Another map provided  
16 with the response showed additional potential solar facility locations on the site, indicating  
17 that two of the potential solar areas “may conflict with gas generation development” and  
18 several potential solar areas “may conflict with nuclear development.”<sup>47</sup> An additional  
19 document provided with the response, titled “Gulf Power Site Inventory” dated March  
20 2016 indicates that a nuclear facility remains a potential application for the site, as well as  
21 natural gas CC and CT facilities and solar facilities. The document also indicates that there

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<sup>46</sup> Confidential Response to Citizens’ POD 91 at 160186-OPC-POD-91-2 and 3.

<sup>47</sup> Confidential Response to Citizens’ POD 91 at 160186-OPC-POD-91-1.

1 is space for multiple units and applications on the North Escambia site.<sup>48</sup> \*\*\*END

2 **CONFIDENTIAL\*\*\***

3  
4 **Q. WHAT IS YOUR RECOMMENDATION WITH REGARDS TO THE NORTH**  
5 **ESCAMBIA SITE COSTS GULF SEEKS TO INCLUDE IN RATE BASE?**

6 A. I recommend that the land included in PHFU be excluded from rate base. There are many  
7 additional sites already included in rate base that are available to be used to site future  
8 facilities. Gulf has not demonstrated that it has actual plans to construct facilities on the  
9 North Escambia site to meet its forecasted 2023 energy needs, nor has Gulf demonstrated  
10 that the entire 2,728 acres it acquired for a future potential nuclear facility will be needed  
11 to fill its forecasted 2023 energy needs. As shown on Exhibit DMR-2, Schedule B-2, I  
12 removed the full \$13,043,000 (\$12,679,000 jurisdictional) of North Escambia land costs  
13 from PHFU in rate base.

14  
15 I also recommend that the Preliminary Survey and Investigation Costs be excluded from  
16 rate base. These costs were incurred during the period Gulf was considering the property  
17 for locating a future nuclear facility and were incurred for the purpose of evaluating  
18 whether or not the site was suitable for locating a nuclear facility. As shown on Exhibit  
19 DMR-2, Schedule B-2, I removed the full \$3,576,000 (\$3,476,000 jurisdictional) of North  
20 Escambia Preliminary Survey and Investigation Costs from the working capital component  
21 of rate base.

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<sup>48</sup> Confidential Response to Citizens' POD 91 at 160186-OPC-POD-91-38 to 40.

1 Gulf Smart Energy Center

2 **Q. WHAT IS THE GULF SMART ENERGY CENTER?**

3 A. In this case, the Company is proposing to include \$4 million of capital expenditures for  
4 construction of a “Smart Energy Center.” The project is described in Gulf witness Terry’s  
5 direct testimony, beginning at page 46. According to Ms. Terry, the proposed new facility  
6 will “... offer customer hands-on demonstrations where they can learn about the benefits  
7 of efficient electric end-use technologies as well as energy efficiency products and  
8 improvements” and the facility will “... showcase everything from electric transportation,  
9 comfort systems, cooking technologies and energy efficiency ideas for homes and  
10 businesses all under one roof.” Gulf’s response to Citizens’ Interrogatory 46 indicates that  
11 the Smart Energy Center will provide a way for Gulf “... to expand [sic] role in educating  
12 and advising customers on ways to use energy more efficiently” and that the center will  
13 help customers “experience” technologies before buying.

14

15 **Q. DID THE COMPANY CONDUCT A COST BENEFIT ANALYSIS FOR THE**  
16 **PROPOSED NEW SMART ENERGY CENTER?**

17 A. No, it did not. Citizens’ POD 77 asked the Company to provide a copy of the cost benefit  
18 analysis and any studies or analysis relied on by the Company in deciding to build the Gulf  
19 Smart Energy Center and in justifying the associated capital and operating expenditures.  
20 The Company responded that it did “... not possess documents which are responsive to  
21 this request.” The response also indicated that the Company is requesting to recover capital  
22 expenditures and not operating expenses associated with the facility. However, based on  
23 a review of the capital additions in the Company’s MFRs, it appears that the center was not

1 projected to be completed until the end of 2017, thus, no operating expenses would be  
2 incorporated in the test year in the Company's request. Only the projected capital  
3 expenditures are incorporated in the current rate case.

4  
5 Based on Gulf's response indicating that there were no cost benefit analyses or studies  
6 relied on in deciding to build the facility, it appears that Gulf did not conduct a study to  
7 determine if the building of a \$4 million facility is the optimal use of ratepayer funds to be  
8 used in educating customers on energy efficiencies, or if such an approach is even cost  
9 effective.

10  
11 **Q. DO YOU AGREE THE CAPITAL COSTS ASSOCIATED WITH GULF**  
12 **CONSTRUCTING A NEW "SMART ENERGY CENTER" SHOULD BE**  
13 **CHARGED TO FLORIDA RATEPAYERS?**

14 A. No, I do not. The Company has presented no evidence demonstrating that the costs of such  
15 a facility, projected to be \$4 million in the Company's filing, are cost effective or  
16 reasonable. While such a facility may be a good public relations tool for Gulf and  
17 potentially allow Gulf to promote additional technologies that rely on electricity, I do not  
18 agree that the costs of the facility should be recovered from ratepayers, nor should  
19 ratepayers be expected to pay Gulf a return on the facilities. A "Smart Energy Center" is  
20 not a needed expenditure in the provision of cost effective and reliable energy service to  
21 Gulf's Florida ratepayers.

1 **Q. WHAT ADJUSTMENT SHOULD BE MADE TO REMOVE THE COSTS FROM**  
2 **THE TEST YEAR?**

3 A. The Company's filing includes \$1 million of expenditures in 2016 and \$3 million of  
4 expenditures in the 2017 test year for the facility, resulting in \$4 million of total  
5 expenditures. Based on a review of the Company's MFR Schedule B-8, it appears the  
6 project is projected to be placed into service in the final month of the test year. This is  
7 consistent with the Company's assertion in response to Citizens' Interrogatory 46 that there  
8 are no expenses in the test year for the Smart Energy Center as depreciation would not  
9 begin in the test year. Based on the \$1 million of expenditures Gulf anticipated to make in  
10 2016 and the full projected expenditures of \$4 million, I reduced Construction Work in  
11 Progress by \$2.5 million on Exhibit DMR-2, Schedule B-2 to remove the associated capital  
12 investment from the average forecasted test year rate base.

13

14 Maintenance Outage Capital Expenditures

15 **Q. WHAT AMOUNT HAS THE COMPANY BUDGETED AND FORECASTED FOR**  
16 **2016 AND 2017 CAPITAL EXPENDITURES ASSOCIATED WITH**  
17 **MAINTENANCE OUTAGES?**

18 A. The Company's response to Citizens' Interrogatory 109 shows that the 2016 budget  
19 included \$50,363,883 and the 2017 test year included \$21,883,474 for capital expenditures  
20 associated with plant maintenance outages, exclusive of Scherer 3.<sup>49</sup>

21

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<sup>49</sup> The 2016 budgeted and 2017 forecasted amounts for Scherer 3 is \$2,819,780 and \$6,281,514, respectively.

1 **Q. HAS THE COMPANY REVISED THESE BUDGETED OR FORECASTED**  
2 **AMOUNTS?**

3 A. Yes. Based on more recent information, the Company has reduced the budgeted 2016  
4 amounts. Exhibit DMR-2, Schedule B-3 provides a side-by-side comparison of the  
5 maintenance outage capital expenditures contained in the Company's 2016 budget and the  
6 current 2016 projected amounts, by plant. As shown on the schedule, the Company's  
7 current projection is that the 2016 maintenance outage capital expenditures will be  
8 \$7,053,551 lower than incorporated in the 2016 budget, exclusive of the Scherer 3 plant.  
9 The Company's response to Citizens' Interrogatory 109 provides explanations for the  
10 variances by plant, which includes descriptions such as decreases in the scope of some of  
11 the projects, some project costs being less than estimated, and the moving of some projects  
12 to 2018 or 2019.

13  
14 **Q. HOW WOULD THE REDUCTION IN THE 2016 BUDGETED CAPITAL**  
15 **EXPENDITURES IMPACT THE 2017 TEST YEAR?**

16 A. The reduction in capital expenditures from what was budgeted in 2016 would reduce the  
17 plant in service and possibly the CWIP balances for the 2017 test year. As shown on  
18 Exhibit DMR-2, Schedule B-3, I recommend that the adjusted test year plant in service be  
19 reduced by \$7,053,551 to reflect the impacts on the test year resulting from the reduction  
20 in 2016 maintenance outage capital expenditures. Additionally, the test year depreciation  
21 expense, based on the Company's proposed depreciation rates, should be reduced by  
22 \$280,407 and accumulated depreciation should be reduced by \$140,204 as a result of the  
23 recommended reduction to test year plant in service.

1 McDuffie Coal Terminal Inventory

2 **Q. WHAT AMOUNT IS INCLUDED IN GULF'S REQUESTED WORKING**  
3 **CAPITAL BALANCE FOR IN-TRANSIT COAL?**

4 A. Gulf's working capital request includes \$20,934,000 for in-transit coal. This consists of  
5 \$19,826,081 for coal inventory located at the McDuffie Coal Terminal, \$682,308 for coal  
6 in-transit to Plant Daniel and \$424,957 for coal in-transit to Plant Scherer.<sup>50</sup> In the 2012  
7 test year rate case, the Company included \$10,718,000 of in-transit coal in working capital.  
8 In his direct testimony, at page 39, Gulf witness Burroughs explains that the increase,  
9 which is approximately 95% above the 2012 test year level, is caused primarily by an  
10 increase in the quantity of coal being held at the McDuffie Coal Terminal.

11  
12 **Q. DID THE COMPANY EXPLAIN WHY THE COAL INVENTORY HELD AT THE**  
13 **MCDUFFIE COAL TERMINAL HAS INCREASED SO SIGNIFICANTLY?**

14 A. Yes. In response to Citizens' Interrogatory 97, the Company provided the following  
15 explanation:

16 Gulf purchases coal primarily under term contracts. Coal deliveries are  
17 scheduled to maintain target inventory, meet projected coal burn, and  
18 comply with contract volumes. During the last several years projected coal  
19 burn has not materialized due to continued lower gas prices making gas  
20 fired generation a more economic source of energy supply to Gulf's  
21 customers; therefore, coal inventory at McDuffie Coal Terminal has  
22 increased. Even with the increase of in-transit coal, our overall request in  
23 this case is \$19,376,000 less than the amount allowed in the 2011 rate case  
24 (Docket 110138-EI).

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<sup>50</sup> Response to Citizens' Interrogatory 97.

1 **Q. THE RESPONSE INDICATES THAT THE OVERALL COAL INVENTORY IS**  
2 **LOWER IN THIS CASE THAN IN THE 2012 TEST YEAR CASE. WOULD YOU**  
3 **EXPECT THIS TO OCCUR?**

4 A. Yes. Since the 2012 test year rate case, the Company has closed Smith Units 1 and 2 and  
5 Plant Scholz. The closure of these plants would obviously reduce Gulf's coal inventory  
6 needs.

7  
8 **Q. IS THE HIGH LEVEL OF IN-TRANSIT COAL LOCATED AT THE MCDUFFIE**  
9 **COAL TERMINAL ANTICIPATED TO CONTINUE ON A LONG-TERM BASIS?**

10 A. No. As explained at page 37 of Mr. Burroughs' direct testimony, lines 6 – 18, coal  
11 inventory quantity as of December 2015 was above target levels as a result of lower coal  
12 burn quantity due to lower customer loads and low natural gas prices shifting the generation  
13 mix to natural gas fired generation. He explains that "Gulf expects to return coal inventory  
14 levels to the target quantity later in 2017 by reducing the amount of projected coal  
15 purchases to match the lower expected coal burn for the period." In his January 4, 2017  
16 deposition, Mr. Burroughs indicated that the targeted level of inventory at the McDuffie  
17 Coal Terminal is 10 burn days, and that the quantity of coal incorporated in the Company's  
18 test year represents approximately 24 burn days.

19  
20 **Q. WHEN IN 2017 DOES GULF ANTICIPATE THE COAL QUANTITY WILL**  
21 **DECLINE TO RETURN TO TARGETED COAL INVENTORY LEVELS?**

22 A. Based on a review of workpapers provided for Mr. Burroughs' testimony in response to  
23 Citizens' POD 3, the Company projects a significant decline in the in-transit coal held at

1 the McDuffie Coal Terminal during July 2017 and August 2017. During this timeframe,  
2 the response also shows the coal quantity at the coal-fired plants remaining steady. Exhibit  
3 DMR-2, Schedule B-4 shows the projected quantity, cost and average cost per ton for coal  
4 inventory at the McDuffie Coal Terminal for the period December 2016 through December  
5 2017. As shown on the schedule, the projected quantity of coal at the McDuffie Coal  
6 Terminal drops from 353,476 tons in June 2017 to 100,435 tons in August 2017. The cost  
7 of the inventory is projected to drop from \$27,899,818 in June 2017 to \$8,013,830 in  
8 August 2017.

9  
10 **Q. ARE YOU RECOMMENDING ANY ADJUSTMENTS TO THE AMOUNT**  
11 **INCLUDED IN WORKING CAPITAL FOR THE IN-TRANSIT COAL AT THE**  
12 **MCDUFFIE COAL TERMINAL?**

13 A. Yes. The Company acknowledges that the coal inventory levels are anticipated to decline  
14 to the targeted level during 2017. The Company has also acknowledged that the amount  
15 included in the adjusted test year at the McDuffie coal terminal exceeds its targeted level.  
16 Additionally, the decline to targeted levels is anticipated to occur within a month of the  
17 rates from this case taking effect. It would be unreasonable to include the McDuffie Coal  
18 Terminal inventory in working capital at the abnormally high levels that are not anticipated  
19 to occur during the rate effective period in this case. As shown on Exhibit DMR-2,  
20 Schedule B-4, I recommend that the amount included in working capital for the McDuffie  
21 Coal Terminal inventory be reduced from the \$19,826,081 incorporated in the Company's  
22 filing to \$7,820,596, which is a reduction of \$12,005,486 (\$11,660,000 jurisdictional). The  
23 recommended balance of \$7,820,596 is based on the average projected inventory cost

1 provided in the Company's workpapers for the period August 2017 through December  
2 2017. The recommended quantity associated with the \$7,820,596 balance of 104,417 tons  
3 shown on Schedule B-4 is also consistent with Gulf's 10 burn day inventory target for the  
4 McDuffie coal terminal.

5  
6 Electric Vehicle Chargers

7 **Q. SEVERAL COMPANY WITNESSES DISCUSS GULF'S PROPOSED**  
8 **OWNERSHIP OF ELECTRIC VEHICLE CHARGERS ON CUSTOMER**  
9 **PREMISES. WHAT AMOUNT HAS THE COMPANY INCLUDED IN THE**  
10 **ADJUSTED TEST YEAR ASSOCIATED WITH ELECTRIC VEHICLE**  
11 **CHARGERS?**

12 A. Gulf's response to Staff Interrogatory 29 shows that the Company's adjusted test year  
13 includes the following amounts associated with Gulf's proposed ownership of electric  
14 vehicle (EV) chargers on customer premises: 1) \$1,072,381 in average plant in service; 2)  
15 \$130,331 in average accumulated depreciation; 3) \$150,703 in depreciation expense; and  
16 4) \$238,586 in revenues. The workpapers provided for Company witness Ritenour's  
17 adjustments show that the projected revenues were calculated based on the application of  
18 the pretax cost of capital to the average test year net plant balance plus the depreciation  
19 expense.

20 **Q. ARE YOU INCLUDING ANY ADJUSTMENTS IN THE OPC RECOMMENDED**  
21 **REVENUE REQUIREMENT CALCULATIONS ASSOCIATED WITH THE EV**  
22 **CHARGERS?**

1 A. Yes. It is my understanding that OPC is not opposing the Company's proposed ownership  
2 of the EV chargers at this time, but that in the future steps should be taken to ensure that  
3 100% of the costs are recovered only from the recipients of the EV chargers. The costs  
4 would include, but not necessarily be limited to, the return on associated net plant in service  
5 for the EV chargers, depreciation expense on the chargers and any O&M costs and  
6 administrative costs incurred by Gulf associated with the program. Additionally, it is  
7 OPC's position that while the Commission evaluates the proper long term regulatory  
8 treatment of costs associated with the EV chargers, including the propriety of utility  
9 ownership of EV chargers, all costs associated with the EV chargers should be excluded  
10 from future earnings surveillance reports. At this time, I am removing the plant in service,  
11 accumulated depreciation, depreciation expense and revenues associated with the EV  
12 chargers on Exhibit DMR-2, Schedules B-2 and C-2 to ensure that this program is revenue  
13 neutral to other customers in the test year. In calculating the jurisdictional amounts for the  
14 EV charger impacts removed on these schedules, I applied the jurisdictional separation  
15 factor used by Gulf witness Ritenour in determining the jurisdictional impact of the  
16 associated revenues of 0.9720737.

17  
18 The Company's response to Staff Interrogatory 29 did not identify any O&M or  
19 administrative expenses in the 2017 forecasted test year associated with the proposed EV  
20 charger program. If any such O&M and administrative expense are included in the adjusted  
21 test year, they should be removed as well. I recommend that the Company clarify in its  
22 rebuttal testimony whether or not any O&M and administrative expenses associated with  
23 the program are included in the adjusted test year, and if so, provide the amounts included.

1           Construction Work in Progress

2   **Q.    WHAT AMOUNT HAS THE COMPANY INCLUDED IN RATE BASE FOR**  
3   **CONSTRUCTION WORK IN PROGRESS (“CWIP”)?**

4   A.    Gulf’s adjusted test year rate base includes \$40,163,000 (\$41,006,000 total system) for  
5    CWIP. After the reduction for the Gulf Smart Energy Center discussed above and the  
6    adjustment to remove CWIP associated with Scherer 3, the adjusted test year CWIP  
7    reflected in the per OPC adjusted jurisdictional rate base on Exhibit DMR-2, Schedule B-  
8    1 is \$34,410,000.

9

10 **Q.    IS IT YOUR OPINION THAT CWIP SHOULD BE INCLUDED IN RATE BASE?**

11 A.    No. It is my opinion that CWIP should be excluded from rate base. Expenditures residing  
12    in the CWIP account are for plant that is not yet completed and not yet providing service  
13    to customers. In other words, CWIP is not used or useful in providing service to Gulf’s  
14    electric customers. In many jurisdictions, CWIP is excluded from rate base as it is not yet  
15    used or useful in providing service to customers. Once the associated projects residing in  
16    CWIP are placed into service, they are transferred to plant in service, at which time the  
17    respective utility would begin to earn a return on and of the plant costs in the revenue  
18    requirements in subsequent rate case proceedings.

19

20 **Q.    SINCE IT IS YOUR OPINION THAT CWIP SHOULD BE EXCLUDED FROM**  
21 **RATE BASE, WHY DOES CWIP REMAIN IN THE OPC ADJUSTED RATE BASE**  
22 **ON YOUR EXHIBIT DMR-2, SCHEDULE B-1?**

1 A. The Florida Public Service Commission has consistently allowed the inclusion of non-  
2 interest bearing CWIP in rate base for electric utilities. Given the Commission's practice  
3 of allowing the non-interest bearing CWIP in rate base, I did not remove the adjusted CWIP  
4 balance on Exhibit DMR-2, Schedule B-1. However, the fact that the OPC's recommended  
5 rate base includes non-interest bearing CWIP should not be construed as meaning that the  
6 OPC's position, nor my opinion, on this policy issue has changed. OPC may opt to further  
7 address this important issue in future rate proceedings.

8

9 Income Tax Expense

10 **Q. HAVE YOU ADJUSTED INCOME TAX EXPENSE TO REFLECT THE IMPACT**  
11 **OF YOUR RECOMMENDED ADJUSTMENTS TO NET OPERATING INCOME?**

12 A. Yes. On Exhibit DMR-2, Schedule C-11, I calculate the impact of federal and state income  
13 tax expenses resulting from the recommended adjustments to operating expenses.

14

15 Interest Synchronization

16 **Q. WHAT IS THE PURPOSE OF YOUR INTEREST SYNCHRONIZATION**  
17 **ADJUSTMENT ON EXHIBIT DMR-2, SCHEDULE C-12?**

18 A. The interest synchronization adjustment allows the adjusted rate base and cost of debt to  
19 coincide with the income tax calculation. Since interest expense is deductible for income  
20 tax purposes, any revisions to the rate base or to the weighted cost of debt will impact the  
21 test year income tax expense. OPC's proposed rate base and weighted cost of debt differ  
22 from the Company's proposed amounts. Thus, OPC's recommended interest deduction for

1           determining the test year income tax expense will differ from the interest deduction used  
2           by Gulf in its filing.

3

4   **Q.    DOES THIS COMPLETE YOUR PREFILED TESTIMONY?**

5   A.    Yes, it does.

# REDACTED VERSION

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing (Gulf Preliminary **CONFIDENTIAL** Designation) Direct Testimony and Exhibits of Donna Ramas has been furnished to the following parties by hand delivery or FedEx on this 13<sup>th</sup> day of January, 2017.

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REDACTED VERSION

**EXHIBIT DMR-1**  
**OF**  
**DONNA RAMAS**  
**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

**QUALIFICATIONS OF DONNA RAMAS**

**QUALIFICATIONS OF DONNA RAMAS**

**Q. WHAT IS YOUR OCCUPATION?**

**A. I am a certified public accountant, licensed in the State of Michigan, and a senior regulatory consultant and Principal of the firm Ramas Regulatory Consulting, LLC, located in Commerce Township, Michigan.**

**Q. PLEASE DESCRIBE YOUR EDUCATION AND EXPERIENCE.**

**A. I graduated with honors from Oakland University in Rochester, Michigan in 1991. From 1991 through October 2012, I was employed by the firm of Larkin & Associates, PLLC. In November 2012, I formed Ramas Regulatory Consulting, LLC. As a certified public accountant and regulatory consultant, I have analyzed utility rate cases and regulatory issues, researched accounting and regulatory developments, prepared computer models and spreadsheets, prepared testimony and schedules and testified in regulatory proceedings. Additionally, I have served as an instructor at the Michigan State University - Institute of Public Utilities as part of their Annual Regulatory Studies programs, Advanced Regulatory Studies Program, and in Basics of Utility Regulation and Ratemaking courses.**

**I have prepared and submitted expert testimony and/or testified in the following cases, many of which were filed under the name of Donna DeRonne:**

**Arizona: Ms. Ramas prepared testimony on behalf of the Staff of the Arizona Corporation Commission in the following case before the Arizona Corporation Commission: Southwest Gas Corporation (Docket No. G-01551A-00-0309).**

**California:** Ms. Ramas prepared testimony on behalf of the Division of Ratepayer Advocates of the California Public Utilities Commission in the following cases before the California Public Utilities Commission:

San Gabriel Valley Water Company, Fontana Water Division (Docket No. A.05-08-021), Request for Order Authorizing the Sale by Thames GmbH of up to 100% of the Common Stock of American Water Works Company, Inc., Resulting in Change of Control of California-American Water Company (Application 06-05-025), California Water Services Company (Docket No. 07-07-001\*), Golden State Water Company (Docket No. 08-07-010), and Golden State Water Company (Docket No. 11-07-017\*), Golden State Water Company – Rehearing (Docket No. 08-07-010\*), and California Water Services Company (Docket No. 12-07-007\*).

Ms. Ramas also prepared testimony on behalf of the Department of Defense in the following cases before the California Public Utilities Commission: San Diego Gas and Electric Company (Docket No. 98-07-006) and Southern California Edison Company and San Diego Gas & Electric Company (Docket No. 05-11-008\*).

Additionally, Ms. Ramas prepared testimony on behalf of the City of Fontana in the following rate cases before the California Public Utilities Commission: San Gabriel Valley Water Company, Fontana Water Division (Docket No. A.08-07-009) - Phases 1 and 2; San Gabriel Valley Water Company, Los Angeles Division (Docket No. A.10-07-019\*), and San Gabriel Valley Water Company, Fontana Water Division (Docket No. A.11-07-005).

Ms. Ramas also prepared testimony on behalf of The Utilities Reform Network in the following rate case before the California Public Utilities Commission: California American Water Company (Docket No. 10-07-007).

**Colorado:** Ms. Ramas prepared testimony on behalf of the Colorado Healthcare Electric Coordinating Council in the following case before the Public Utilities Commission of the State of Colorado: Public Service Company of Colorado (Proceeding No. 14AL-0660E\*).

**Connecticut:** Ms. Ramas has prepared testimony on behalf of the Connecticut Office of Consumers Counsel in the following cases before the State of Connecticut, Department of Public Utility Control:

Connecticut Light & Power Company (Docket No. 92-11-11), Connecticut Natural Gas Corporation (Docket No. 93-02-04), Connecticut Natural Gas Corporation (Docket No. 95-02-07), Southern Connecticut Gas Company (Docket No. 97-12-21), Connecticut Light & Power Company (Docket No. 98-01-02), Southern Connecticut Gas Company (Docket No. 99-04-18 Phase I), Southern Connecticut Gas Company (Docket No. 99-04-18 Phase II), Connecticut Natural Gas Corporation (Docket No. 99-09-03 Phase I), Connecticut Natural Gas Corporation (Docket No. 99-09-03 Phase II), Connecticut Light & Power Company (Docket No. 00-12-01), Yankee Gas Services Company (Docket No. 01-05-19), United Illuminating Company (Docket No. 01-10-10), Connecticut Light & Power Company (Docket No. 03-07-02), Southern

Connecticut Gas Company (Docket No. 03-11-20), Yankee Gas Services Company (Docket No. 04-06-01\*), The Southern Connecticut Gas Company (Docket No. 05-03-17PH01), The United Illuminating Company (Docket No. 05-06-04), Connecticut Natural Gas Corporation (Docket No. 06-03-04\* Phase I), Yankee Gas Services Company (Docket No. 06-12-02PH01\*), Aquarion Water Company of Connecticut (Docket No. 07-05-19), Connecticut Light & Power Company (Docket No. 07-07-01), The United Illuminating Company (Docket No. 08-07-04), Connecticut Light & Power Company (Docket No. 09-12-05), and Yankee Gas Services Company (Docket No. 10-12-02).

Ms. Ramas also assisted the Connecticut Office of Consumer Counsel by conducting cross-examination of utility witnesses in the following cases: Southern Connecticut Gas Company (Docket No. 08-12-07), Connecticut Natural Gas Corporation (Docket No. 08-12-06), UIL Holdings Corporation and Iberdrola USA, Inc. (Docket No. 10-07-09), and Northeast Utilities/NSTAR Merger (Docket No. 12-01-07).

Ms. Ramas prepared testimony on behalf of the Connecticut Public Utilities Regulatory Authority Prosecutorial Staff in Docket No. 14-05-06RE01 involving Connecticut Light & Power Company addressing certain accumulated deferred income tax issues that were the subject of a reopening.

Ms. Ramas also assisted the Connecticut Public Utility Regulatory Authority staff in the following cases for which testimony was not provided. As part of the assistance, Ms. Ramas conducted cross examination on behalf of staff: Connecticut Light & Power Company Major Storm case (Docket No. 13-03-23).

**District of Columbia:** Ms. Ramas prepared testimony on behalf of the Office of the People's Counsel of the District of Columbia in the following case before the Public Service Commission of the District of Columbia: Washington Gas Light Company (Formal Case No. 1054\*), Potomac Electric Power Company (Formal Case No. 1076), Potomac Electric Power Company (Formal Case No. 1087), Washington Gas Light Company (Formal Case No. 1093), Potomac Electric Power Company (Formal Case No. 1103), Exelon Corporation/PHI Holdings, Inc. Merger (Formal Case No. 1119), and Potomac Electric Power Company (Formal Case No. 1139).

**Florida:** Ms. Ramas prepared testimony on behalf of the Florida Office of Public Counsel in the following cases before the Florida Public Service Commission:

Southern States Utilities (Docket No. 950495-WS), United Water Florida (Docket No. 960451-WS), Aloha Utilities, Inc. – Seven Springs Water Division (Docket No. 010503-WU), Florida Power Corporation (Docket No. 000824-EI\*), Tampa Electric Company d/b/a Peoples Gas System (Docket No. 020384-GU\*), The Woodlands of Lake Placid, L.P. (Docket No. 020010-WS), Utilities, Inc. of Florida (Docket No. 020071-WS), Florida Public Utilities Company (Docket No. 030438-EI\*), The Woodlands of Lake Placid, L.P. (Docket No. 030102-WS), Florida Power & Light Company (Docket No. 050045-EI\*), Progress Energy Florida, Inc. (Docket No. 050078-EI\*), Florida Power & Light Company (Docket No. 060038-EI), Water

Management Services, Inc. (Docket No. 100104-WU), Gulf Power Company (Docket No. 110138-EI), Florida Power & Light Company (Docket No. 120015-EI), Tampa Electric Company (Docket No. 130040-EI)\*, Florida Public Utilities Company (Docket No. 140025-EI)\*, Florida Power & Light Company – Fuel Clause (Docket No. 140001-EI), and Duke Energy Florida, Inc – CR3 Regulatory Asset (Docket No. 150148-EI)\*.

**Illinois:** Ms. Ramas prepared testimony on behalf of the Illinois Office of the Attorney General, Apple Canyon Lake Property Owners Association and Lake Wildwood Association, Inc. in the following cases before the Illinois Commerce Commission: Apple Canyon Utility Company (Docket No. 12-0603) and Lake Wildwood Utilities Corporation (Docket No. 12-0604).

**Louisiana:** Ms. Ramas prepared testimony on behalf of various consumers in the following case before the Louisiana Public Service Commission: Atmos Energy Corporation d/b/a Trans Louisiana Gas Company (Docket No. U-27703\*).

**Maryland:** Ms. Ramas prepared testimony on behalf of the Maryland Office of People's Counsel in the following case before the Public Service Commission of Maryland: Potomac Electric Power Company (Case No. 9336).

**Massachusetts:** Ms. Ramas prepared testimony on behalf of the Massachusetts Attorney General's Office of Ratepayer Advocacy in the following cases before the Massachusetts Department of Public Utilities: New England Gas Company (DPU 10-114), Fitchburg Electric Company (DPU 11-01), Fitchburg Gas Company (DPU 11-02); NStar/Northeast Utilities Merger (DPU 10-170); Bay State Gas Company d/b/a Columbia Gas of Massachusetts (DPU 13-75); and Massachusetts Electric Company and Nantucket Electric Company d/b/a National Grid (DPU 15-155).

**Minnesota:** Ms. Ramas prepared testimony on behalf of the Xcel Large Industrials, an ad hoc consortium of large industrial customers of Northern States Power Company, before the Minnesota Public Utilities Commission in Northern States Power Company Docket No. E002/GR-15-826\*.

**New York:** Ms. Ramas prepared testimony on behalf of the New York Consumer Protection Board in the following cases before the New York Public Service Commission: New York State Electric & Gas Corporation (Case No. 05-E-1222), KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island (Case Nos. 06-G-1185 and 06-G-1186\*), Consolidated Edison Company of New York, Inc. (Case No. 06-G-1332\*), and Consolidated Edison Company of New York, Inc. (Case No. 07-E-0523).

**Nova Scotia:** Ms. Ramas prepared testimony on behalf of the Nova Scotia Utility and Review Board – Board Counsel in the following cases: Halifax Regional Water Commission (W-HRWC-R-10); Nova Scotia Power Incorporated (NSPI-P-892\*); Heritage Gas Limited (NG-HG-R-11\*); NPB Load Retention Rate Application – NewPage Port Hawkesbury Corp. and Bowater Mersey Paper Company Ltd. (NSPI-P-202); Nova Scotia Power Incorporated (NSPI-P-893\*);

**Halifax Regional Water Commission (HRWC-R-13); and Halifax Regional Water Commission (W-HRWC-R-14\*).**

**North Carolina:** Ms. Ramas assisted Nucor Steel-Hertford, A Division of Nucor Corporation in the review of an application filed by Dominion North Carolina Power for an Increase in rates (Docket no. E-22, Sub 459\*\*). The case was settled prior to the submittal of intervenor testimony.

**Texas:** Ms. Ramas prepared testimony on behalf of the Texas Office of Public Utility Counsel in the following case before the Public Utility Commission of Texas: Southwestern Public Service Company (SOAH Dkt. No. 473-15-1556 / PUC Dkt. No. 43695), and Southwestern Public Service Company (SOAH Dkt. No. 473-15-2694 / PUC Dkt. No. 44498\*).

Ms. Ramas also prepared testimony on behalf of the City of El Paso in SOAH Dkt. No. 473-15-5257/PUC Dkt. No. 44941\* involving El Paso Electric Company before the Public Utility Commission of Texas.

**Utah:** Ms. Ramas prepared testimony on behalf of the Utah Committee of Consumer Services in the following cases before the Public Service Commission of Utah:

PacifiCorp dba Utah Power & Light Company (Docket No. 99-035-10), PacifiCorp dba Utah Power & Light Company (01-035-01\*), PacifiCorp dba Utah Power & Light Company (Docket No. 01-035-23 Interim (Oral testimony)), Questar Gas Company (Docket No. 02-057-02\*), PacifiCorp (Docket No. 04-035-42\*), PacifiCorp (Docket No. 06-035-21\*), Rocky Mountain Power (Docket Nos. 07-035-04, 06-035-163 and 07-035-14), Rocky Mountain Power (Docket No. 07-035-93), Questar Gas Company (Docket No. 07-057-13\*), Rocky Mountain Power (Docket No. 08-035-93\*), Rocky Mountain Power (Docket No. 08-035-38\*), Rocky Mountain Power Company (Docket No. 09-035-23), Rocky Mountain Power Company (Docket No. 10-035-13), Rocky Mountain Power Company (Docket No. 10-035-38), Rocky Mountain Power Company (Docket No. 10-035-89), Rocky Mountain Power Company (Docket No. 10-035-124\*), Rocky Mountain Power Company (Docket No. 11-035-200\*), Rocky Mountain Power Company (Docket No. 13-035-184\*), Rocky Mountain Power Company (Docket No. 14-035-147\*), Rocky Mountain Power Company (PTA/PSA involving Navajo Tribal Utility Authority) (Docket No. 15-035-84), and Rocky Mountain Power Company (Renewable Energy Service Contract involving Facebook, Inc.) (Docket No. 16-034-27).

**Vermont:** Ms. Ramas prepared testimony on behalf of the Vermont Department of Public Service in the following cases before the Vermont Public Service Board: Citizens Utilities Company – Vermont Electric Division (Docket No. 5859), Central Vermont Public Service Corporation (Docket No. 6460\*), and Central Vermont Public Service Corporation (Docket No. 6946 & 6988).

**Washington:** Ms. Ramas prepared testimony on behalf of the Public Counsel Section of the Washington Attorney General's Office in the following case before the Washington Utilities and Transportation Commission: PacifiCorp (Docket UE-090205\*); Pacific Power & Light Company

(Docket UE-140762 ET AL.); Avista Corporation (Electric Docket UE-150204 and Natural Gas Docket UE-150205); and Pacific Power & Light Company (Docket UE-152253).

**West Virginia:** Ms. Ramas has prepared testimony on behalf of the West Virginia Consumer Advocate Division in the following cases before the Public Service Commission of West Virginia: Monongahela Power Company (Case No. 94-0035-E-42T), Potomac Edison Company (Case No. 94-0027-E-42T), Hope Gas, Inc. (Case No. 95-0003-G-42T\*), and Mountaineer Gas Company (Case No. 95-0011-G-42T\*).

\* Case Settled

REDACTED VERSION

**EXHIBIT DMR-2**  
**OF**  
**DONNA RAMAS**  
**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

**OPC REVENUE REQUIREMENT EXHIBIT**

# REDACTED VERSION

Gulf Power Company  
Index to Revenue Requirement Exhibit

Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibit  
Index to Exhibit  
Page 1 of 19

Schedule	Schedule Title
A-1	Jurisdictional Revenue Requirement
B-1	Adjusted Rate Base
B-2	OPC Rate Base Adjustments
B-3	Maintenance Outage Capital Expenditures
B-4	McDuffie Coal Terminal Inventory
C-1	Adjusted Net Operating Income
C-2	OPC Net Operating Income Adjustments
C-3	Removal of Vacant Positions
C-4	Performance Pay Program Adjustment
C-5	Affiliates Performance Pay Program Adjustment
C-6	Payroll Tax Expense
C-7	Inflation Adjustment
C-8	Southern Company Services Charges
C-9	Southern Company Services - Allocation Adjustment
C-10	Amortization of Deferred Return on Transmission Investment
C-11	Income Tax Expense - Impact of Adjustments
C-12	Interest Synchronization Adjustment
D	Cost of Capital

# REDACTED VERSION

Gulf Power Company  
 Jurisdictional Revenue Requirement  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule A-1  
 Jurisdictional Revenue Requirement  
 Page 2 of 19

(Thousands of Dollars)

Line No.	Description	Per Company Amount (A)	Per OPC Amount (B)	Column (B) Reference
1	Jurisdictional Adjusted Rate Base	\$ 2,418,917	\$ 2,227,392	Exh. DMR-2, Sch. B-1
2	Required Rate of Return	6.04%	5.09%	Exh. DMR-2, Sch. D
3	Jurisdictional Income Required	146,103	113,374	Line 1 x Line 2
4	Jurisdictional Adj. Net Operating Income	80,723	114,652	Exh. DMR-2, Sch. C-1
5	Income Deficiency (Sufficiency)	65,380	(1,278)	Line 3 - Line 4
6	Earned Rate of Return	3.34%	5.15%	Line 4 / Line 1
7	Net Operating Income Multiplier	1.633259	1.633259	
8	Revenue Deficiency (Sufficiency)	\$ 106,782	\$ (2,087)	Line 5 x Line 7

Source/Notes:

Col. (A): MFR Schedule A-1

REDACTED VERSION

Gulf Power Company  
 Adjusted Rate Base  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule B-1  
 Adjusted Rate Base  
 Page 3 of 19

(Thousands of Dollars)

Line No.	Rate Base Components	Adjusted Juris. Total Amount per Company (A)	OPC Adjustments (B)	Adjusted Juris. Total Amount per OPC (C)
1	Plant in Service	3,457,741	(167,383)	3,290,358
2	Accumulated Depreciation & Amortization	(1,350,342)	91,347	(1,258,995)
3	Net Plant in Service	2,107,399	(76,036)	2,031,363
4	Plant Held for Future Use	14,345	(12,679)	1,666
5	Construction Work in Progress	40,163	(5,753)	34,410
6	Plant Acquisition Adjustment	839	(839)	-
7	Net Utility Plant	2,162,747	(95,307)	2,067,440
8	Working Capital Allowance	256,171	(96,219)	159,952
9	Total Rate Base	2,418,917	(191,526)	2,227,392

Source/Notes:

Col. (A): Company MFR Schedule B-1

Col. (B): See Exhibit DMR-2, Schedule B-2

# REDACTED VERSION

Gulf Power Company  
 OPC Rate Base Adjustments  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule B-2  
 OPC Rate Base Adjustments  
 Page 4 of 19

(Thousands of Dollars)

Line No.	Adjustment Title	Reference (a)	OPC Adjustments	Jurisdictional Separation Factor	Jurisdictional Amount
<u>Plant In Service Adjustments</u>					
1	Maintenance Outage Capital Expenditures	Exh. DMR-2, Sch. B-3	(7,054)	0.9720390	(6,857)
2	Remove Electric Vehicle Chargers	Ramas Testimony	(1,072)	0.9720737	(1,042)
3	Remove Scherer 3	(a)	(164,009)	0.9724120	(159,484)
4	<i>Total Plant in Service</i>		<u>(172,135)</u>		<u>(167,383)</u>
<u>Accumulated Depreciation &amp; Amortization Adjustments:</u>					
5	Maintenance Outage Capital Expenditures	Exh. DMR-2, Sch. B-3	140	0.9720387	136
6	OPC Recommended Depreciation Rates - Distribution	McCullar Testimony	691	1.0000000	691
7	OPC Recommended Depreciation Rates - General	McCullar Testimony	88	0.9841036	87
8	Remove Electric Vehicle Chargers	Ramas Testimony	130	0.9720737	126
9	Remove Scherer 3	(a)	92,881	0.9722908	90,307
10	<i>Total Accumulated Depreciation &amp; Amortization</i>		<u>93,930</u>		<u>91,347</u>
<u>Plant Held for Future Use Adjustments</u>					
11	Remove North Escambia Land from Rate Base	Ramas Testimony	(13,043)	0.9720810	(12,679)
12	<i>Total Plant Held for Future Use</i>		<u>(13,043)</u>		<u>(12,679)</u>
<u>Construction Work in Progress Adjustments</u>					
13	Remove Gulf Smart Energy Center	Ramas Testimony	(2,500)	0.9841086	(2,460)
14	Remove Scherer 3	(a)	(3,388)	0.9720257	(3,293)
15	<i>Total Construction Work in Progress</i>		<u>(5,888)</u>		<u>(5,753)</u>
<u>Plant Acquisition Adjustment</u>					
16	Remove Scherer 3	(a)	(864)	0.9710648	(839)
17	<i>Total Plant Acquisition Adjustment</i>		<u>(864)</u>		<u>(839)</u>
<u>Working Capital Adjustments</u>					
18	Amort. of Def. Return on Transmission Investment	Exh. DMR-2, Sch. C-10	2,936	0.9740772	2,860
19	Remove North Escambia Site Preliminary Survey & Invest.	Ramas Testimony	(3,576)	0.9720166	(3,476)
20	Remove Impact of Increase in Storm Reserve Accrual	Ramas Testimony	2,700	0.9815960	2,650
21	McDuffie Coal Terminal Inventory	Exh. DMR-2, Sch. B-4	(12,005)	0.9712438	(11,660)
22	Remove Projected Pension Plan Contribution	Ramas Testimony	(81,000)	0.9774982	(79,177)
23	Remove Scherer 3	(a)	(7,612)	0.9742629	(7,416)
24	<i>Total Working Capital</i>		<u>(98,557)</u>		<u>(96,219)</u>

Notes:

(a) Based on recommendation of Citizens' witness Jim Dauphinais that Scherer 3 be removed. Amounts provided by Gulf in response to Citizens' Interrogatory 124. Jurisdictional allocation factors are determined based on jurisdictional factors provided by the Company on MFR Schedule B-6.  
 Jurisdictional Separation Factors from Company MFR Schedule B-6.

# REDACTED VERSION

Gulf Power Company  
 Maintenance Outage Capital Expenditures  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule B-3  
 Maintenance Outage Capital Expenditures  
 Page 5 of 19

Line No.	Description	2016 Budget (A)	2016 Projection (B)	Difference (C) = (B) - (A)	Deprec. Rate (D)	Deprec. Impact (E) = (C)x(D)
1	Crist 4	2,019,250	1,246,067	(773,183)	4.0%	(30,927)
2	Crist 5	2,035,000	1,193,393	(841,607)	4.0%	(33,664)
3	Crist 6	1,204,957	1,116,715	(88,242)	4.0%	(3,530)
4	Crist 7	14,496,603	9,611,899	(4,884,704)	4.0%	(195,388)
5	Smith 3	29,131,875	28,959,900	(171,975)	4.7%	(8,083)
6	Daniel 1	445,500	501,633	56,133	3.0%	1,684
7	Daniel 2	1,035,698	685,725	(349,973)	3.0%	(10,499)
8	Total	50,368,883	43,315,332	(7,053,551)		(280,407)
9	Reduction to Test Year Plant in Service			(7,053,551)		
10	Reduction to Test Year Accumulated Depreciation (Line 11 x 50%)					140,204
11	Reduction to Depreciation Expense					(280,407)

Source/Notes:

Cols. (A) and (B): Capital outage expenditures excluding ECRC, per Company Response to Citizens' Interrogatory 109.  
 Col. (D): Company proposed depreciation rates.

REDACTED VERSION

Gulf Power Company  
 McDuffie Coal Terminal Inventory  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule B-4  
 McDuffie Coal Terminal Inventory  
 Page 6 of 19

Line	Description	Ending Quantity (tons)	Ending Value (\$)	Ending Average Cost (\$/ton)
1	Dec-16	338,563	\$ 28,943,509	85.49
2	Jan-17	341,169	28,572,688	83.75
3	Feb-17	342,324	28,438,218	83.07
4	Mar-17	344,977	28,326,288	82.11
5	Apr-17	345,971	28,190,359	81.48
6	May-17	348,815	27,965,772	80.17
7	Jun-17	353,476	27,899,818	78.93
8	Jul-17	257,181	20,299,429	78.93
9	Aug-17	100,435	8,013,830	79.79
10	Sep-17	100,370	7,634,946	76.07
11	Oct-17	100,367	7,514,562	74.87
12	Nov-17	100,381	7,316,110	72.88
13	Dec-17	120,534	8,623,530	71.54
14	Average Coal at McDuffie Coal Terminal, per Company	245,736	\$ 19,826,081	
15	Average Coal at McDuffie Coal Terminal to Include In Working Capital, per OPC (lines 9 to 13, average)	104,417	7,820,596	
16	Reduction to Cash Working Capital, per OPC		<u>\$ (12,005,486)</u>	

Source:

Lines 1 - 13: Company response to Citizens' POD 3 in folder with witness Burroughs' workpapers, excel file titled "Nov 2015 Update - Gulf Inventory (2016-2017) - Actual Ownership".

Line 14: Average of lines 1 - 13. Also ties to response to Citizens' Interrogatory 97 for McDuffie Coal Terminal in-transit coal of \$19,826,081.

Line 15: Average of lines 9 - 13.

REDACTED VERSION

Gulf Power Company  
 Adjusted Net Operating Income  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-1  
 Adjusted Net Operating Income  
 Page 7 of 19

(Thousands of Dollars)

Line No.	Description	Adjusted Jurisdictional Total per Company (A)	OPC Adjustments (B)	Adjusted Juris. Total Amount per OPC (C)
<u>Operating Revenues:</u>				
1	Revenue From Sales	574,022	-	574,022
2	Other Operating Revenues	22,644	(3,967)	18,677
3	Total Operating Revenues	596,666		592,699
<u>Operating Expenses:</u>				
4	Other Operation & Maintenance	313,820	(47,206)	266,614
5	Depreciation & Amortization	136,278	(11,083)	125,195
6	Amortization of Investment Credit	(327)	189	(138)
7	Taxes Other Than Income Taxes	34,362	(1,630)	32,732
8	Income Taxes	31,810	21,834	53,644
9	Total Operating Expenses	515,943		478,047
10	Net Operating Income	80,723		114,652

Source/Notes

Col. (A): Company MFR Schedule C-1  
 Col. (B): Exhibit DMR-2, Schedule C-2

# REDACTED VERSION

Gulf Power Company  
 OPC Net Operating Income Adjustments  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-2  
 OPC Net Operating Income Adjustments  
 Page 8 of 19

(Thousands of Dollars)

Line No.	Adjustment Title	Reference (a)	Total Adjustment	Jurisdictional Separation Factor	Jurisdictional Amount
<u>Other Operating Revenues:</u>					
1	Remove Scherer 3	(a)	\$ (3,846)	0.9712511	(3,735)
2	Remove Electric Vehicle Chargers	Ramas Testimony	\$ (239)	0.9720737	(232)
3	Subtotal				(3,967)
<u>Other Operation &amp; Maintenance Expense:</u>					
4	Removal of Vacant Positions	Exh. DMR-2, Sch. C-3	(7,734)	0.9847735	(7,616)
5	Remove Gulf PSP & Stock Options Expense	Ramas Testimony	(2,143)	0.9847735	(2,110)
6	Remove Affiliate PSP, Stock Option & "Other" Exp.	Ramas Testimony	(1,655)	0.9847735	(1,630)
7	Performance Pay Program Adjustment	Exh. DMR-2, Sch. C-4	(7,335)	0.9847735	(7,223)
8	Affiliates Performance Pay Program Adjustment	Exh. DMR-2, Sch. C-5	(3,058)	0.9847735	(3,011)
9	Remove Supplemental Executive Retirement Plan Exp.	Ramas Testimony	(2,655)	0.9847735	(2,615)
10	Remove Company Pension Adjustment	Ramas Testimony	665	0.9855595	655
11	Other Employee Benefits	Ramas Testimony	(268)	0.9847735	(264)
12	Remove Increase in Property Damage Reserve Accrual	Ramas Testimony	(5,400)	0.9842920	(5,315)
13	Property Insurance Expense Reduction	Ramas Testimony	(517)	0.9842920	(509)
14	Uncollectible Expense Reduction	Ramas Testimony	(845)	1.0000000	(845)
15	Inflation Adjustment	Exh. DMR-2, Sch. C-7	(121)	0.9717081	(118)
16	Southern Company Service Charges	Exh. DMR-2, Sch. C-8	(2,013)	0.9812609	(1,975)
17	Southern Company Services - Allocation Adjustment	Exh. DMR-2, Sch. C-9	(6,362)	0.9812609	(6,243)
18	Remove Scherer 3	(a)	(8,615)	0.9735701	(8,387)
19	subtotal				(47,206)
<u>Depreciation &amp; Amortization:</u>					
20	Amort. of Def. Return on Transmission Investment	Exh. DMR-2, Sch. C-10	(5,873)	0.9720871	(5,709)
21	Maintenance Outage Capital Expenditures	Exh. DMR-2, Sch. B-3	(280)	0.9720387	(272)
22	Remove Electric Vehicle Chargers	Ramas Testimony	(151)	0.9720737	(147)
23	Remove Scherer 3	(a)	(3,500)	0.9720336	(3,402)
24	OPC Recommended Depreciation Rates - Distribution	McCullar Testimony	(1,381)	1.0000000	(1,381)
25	OPC Recommended Depreciation Rates - General	McCullar Testimony	(175)	0.9841036	(172)
26	subtotal				(11,083)
<u>Amortization of Investment Tax Credit</u>					
27	Remove Scherer 3	(a)	192	0.9819829	189
<u>Taxes Other Than Income:</u>					
28	Payroll Tax Expense	Exh. DMR-2, Sch. C-6	(1,117)	0.9847735	(1,100)
29	Remove Scherer 3	(a)	(541)	0.9803506	(530)
30	subtotal				(1,630)
<u>Income Taxes:</u>					
31	Impact of Adjustments	Exh. DMR-2, Sch. C-11		Various	21,583
32	Interest Synchronization Adjustment	Exh. DMR-2, Sch. C-12		Various	251
33	subtotal				21,834

Source/Notes:

(a) Based on recommendation of Citizens' witness Jim Dauphinais that Scherer 3 be removed. Amounts provided by Gulf in response to Citizens' Interrogatory 124. Jurisdictional allocation factors are determined based on jurisdictional separation factors contained in MFR Schedules C-3 or C-4.

Jurisdictional Separation Factors from Company MFR Schedule C-3 or C-4

Jurisdictional Separation Factors applied to labor adjustments based on factor applied to Company hiring lag adjustment as the labor costs are spread amongst multiple accounts.

REDACTED VERSION

Gulf Power Company  
 Removal of Vacant Positions  
 - Base Payroll  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-3  
 Removal of Vacant Positions  
 Page 9 of 19

Line No.	Description	Amount in Test Year O&M (A)	Per Employee Amount in Test Year O&M (B) = (A) / 1,450	Amount (C)
1	Base Payroll	\$ 80,381,375	\$ 55,435	\$ 55,435
<u>Fringe Benefits Impacted by Employee Complement:</u>				
2	Medical and Other Group Insurance	9,752,021	6,726	
3	Employee Savings Plan	3,244,034	2,237	
4	Worker's Compensation	73,100	50	
5	Per Employee Fringe Benefits in TY O&M Expense	13,069,155	9,013	9,013
6	Per Employee Base Payroll & Fringe Benefits in TY O&M Expense			\$ 64,448
7	Vacant Positions to Remove from Test Year (Line A.3, below)			120
8	Reduction to Base Payroll and Employee Benefit Expense to Remove Vacant Positions			<u>\$ (7,733,760)</u>

	Employees
A.1 Budgeted Employees - September 2016	1,477
A.2 Actual Employees - September 2016	1,357
A.3 Current Vacant Positions (Actual Below Budget)	<u>120</u>

Source/Notes:

Variable payroll not included in above adjustment.

Test Year adjusted O&M expense amounts and # of employees (1,450) from response to Citizens' Interrogatory No. 6.

Amounts capitalized, recovered through clauses, or charged to other accounts are excluded from the above amounts.

Lines A.1 and A.2: Response to Citizens' Interrogatory 1, pages 2 and 3.

# REDACTED VERSION

Gulf Power Company  
 Performance Pay Program Adjustment  
 - Gulf Employees  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-4  
 Performance Pay Program Adjustment  
 Page 10 of 19

Line No.	Description	Amount
1	Performance Pay Program Expense - Gulf Employees, per Company	13,576,581
2	% Reduction to Remove Vacant Positions, per OPC (120 vacancies / 1,450 positions)	8.28%
3	Adjustment to Remove PPP Expense for Vacant Positions (-L.1 x L.2)	(1,124,141)
4	Remaining PPP Expense After Vacancy Adjustment (L. 1 + L. 3)	12,452,440
5	Payout Percentage Assumed in Company Filing	133%
6	Remaining PPP Expense if Assumed to Be Paid At Target level (L. 4 / L. 5)	9,362,737
7	Reduction to Remove Remaining PPP Expense Above Targeted Level (L. 4 - L. 6)	(3,089,703)
8	Percentage of PPP Goals Applicable to Southern Company Earnings per Share	33.33%
9	Adj. to Remove PPP Expense At Targeted level Applicable to Southern Company EPS (L.6 x L.8)	(3,120,912)
10	Total Adjustments to PPP Expense (L. 3 + L.7 + L.9)	(7,334,756)

Source/Notes:

Line 1: Company Response to Citizens' Interrogatory 11.

Line 2: See Exh. DMR-2, Schedule C-3

Line 5: Company Response to Citizens POD 3, Electronic Workpaper for MFR C-35, Tab titled "Updated Var vs. Non-Var".

# REDACTED VERSION

Gulf Power Company  
Affiliates Performance Pay Program Adjustment

Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibits  
Schedule C-5  
Affiliates Performance Pay Program Adjustment  
Page 11 of 19

Line No.	Description	Amount
1	Performance Pay Program Expense - Affiliate Employees, per Company	6,130,791
2	Payout Percentage In Filing - Estimate	133%
3	Remaining PPP Expense if Assumed to Be Paid At Target level (L. 1 / L. 2)	4,609,617
4	Reduction to Remove Remaining PPP Expense Above Targeted Level (L. 3 - L. 1)	(1,521,174)
5	Percentage of PPP Goals Applicable to Southern Company Earnings per Share	33.33%
6	Adj. to Remove PPP Expense At Targeted level Applicable to Southern Company EPS (L.4 x L.5)	(1,536,539)
7	Total Adjustments to PPP Expense (L. 4 + L.6)	(3,057,713)

Source/Notes:

Line 1: Company Response to Citizens' Interrogatory 15.

Line 2: Assumes the Affiliate Payout Percentage is Consistent with Payout Percentage Used for Gulf Employees.

REDACTED VERSION

Gulf Power Company  
Payroll Tax Expense

Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibits  
Schedule C-6  
Payroll Tax Expense  
Page 12 of 19

Line No.	Description	Amount
1	Reduction to Base Payroll for Vacant Positions	(6,652,200)
2	Performance Pay Plan Adjustment	(7,334,756)
3	Hiring Lag Adjustment, per Company	(618,800)
4	Total reduction to labor costs impacting payroll tax expense	(14,605,756)
5	FICA Tax Rate	7.65%
6	Reduction to Payroll Tax Expense	(1,117,340)

Source/Notes:

Line 1: Average base payroll per employee on Schedule C-2 of \$55,435 x 120 vacant positions.

Line 2: See Schedule C-4

Line 3: Exhibit No. \_\_ (SDR-1), Schedule 22.

REDACTED VERSION

Gulf Power Company  
Inflation Adjustment

Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibits  
Schedule C-7  
Inflation Adjustment  
Page 13 of 19

Line No.	Description	Budget Basis (A)	3.7% Inflation Used by Co. (B)	2.5% Inflation Rate (C)	Adjustment (D)
1	Generation Business Unit	9,284,654	9,628,186	9,516,770	(111,416)
2	CFO Business Unit	41,311	42,840	42,344	(496)
3	Corporate Business Unit	763,808	792,069	782,903	(9,166)
4	Reduction to 2017 forecasted expense				<u>(121,077)</u>

Source/Notes:

Cols. (A) and (B): Company response to Staff Interrogatory 127.

Col. (C): The 2.5% inflation rate for 2017 is identified in response to Staff Interrogatory 236 as the most recent Moody's Analytics Consumer Price Index issued in November 2016.

REDACTED VERSION

Gulf Power Company  
Southern Company Services Charges  
Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibits  
Schedule C-8  
Southern Company Services Charges  
Page 14 of 19

Line No.	Description	Amount
1	Remove 50% of Expense for SCS Leased and Owned Aircraft	884,810
2	4799IN - SCS Income Tax - permanent tax differences for SCS income taxes	197,820
3	4899IN - SCS Income Tax - permanent tax differences for SCS income taxes	153,852
4	47IV01 - Innovation Center - Development of new products and services	626,080
5	487C01 - Next Generation Nuclear R&D - R&D for next gen nuclear plants	149,968
6	Recommended Removal of Various Southern Company Services Charges	<u>(2,012,530)</u>

Source/Notes:

Line 1: Response to Citizens' Interrogatory 33

Lines 2 - 5: Response to Citizens' Interrogatory 178.

REDACTED VERSION

Gulf Power Company  
 Southern Company Services - Allocation Adjustment  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-9  
 Southern Company Services - Allocation Adjustment  
 Page 15 of 19

(Thousands of Dollars)

Line No.	Description	Amount	Reference
1	O&M Expenses Charged from SCS in Adjusted Test Year, per Gulf	64,289	(1)
<u>OPC Adjustments to Test Year Expenses Charged from SCS:</u>			
2	Recommended Removal of Various SCS Charges	(2,013)	Schedule C-8
3	Rejection of Company Pension Adjustment, SCS Portion	271	(1)
4	Remove Affiliate PSP, Stock Option & "Other" Exp.	(1,655)	Schedule C-2
5	Affiliates Performance Pay Program Adjustment	(3,058)	Schedule C-5
6	O&M Expenses Charged from SCS After Above Adjustments	57,834	
7	Recommended Reduction for Estimated Impact of Reduction in Allocation Factors for Costs Allocated to Gulf from SCS	-11%	(2)
8	Recommended Reduction to Expenses Charged from SCS for Estimated Impact of Southern Company Acquisitions on Allocations	(6,362)	

Source/Notes:

- (1) Per response to Citizens' Interrogatory 22, page 2 of 6.
- (2) See Ramas testimony for determination of recommended percentage reduction.

REDACTED VERSION

Gulf Power Company  
 Amortization of Deferred Return on Transmission Investment

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-10

Projected Test Year Ended December 31, 2017  
 (Thousand of Dollars)

Amortization of Deferred Return on Transmission Investment  
 Page 16 of 19

Line No.	Description	Amount
<u>Amortization Expense:</u>		
1	Return on Transmission Investment Deferred, per Company	\$ 26,099
2	Amortization Period, in Years, Per OPC	<u>40</u>
3	Amortization Expense, per OPC	\$ 652
4	Amortization Expense, per Company (4-Year Amortization Period)	<u>6,525</u>
5	Reduction to Amortization Expense, per OPC	<u>\$ (5,873)</u>
<u>Rate Base - Working Capital:</u>		
6	Reduction to Regulatory Asset in Working Capital, per OPC (Line 3 x 50%)	326
7	Reduction to Regulatory Asset in Working Capital, per Company	<u>3,262</u>
8	Increase in Working Capital - Deferred Return on Transmission Investments	<u>\$ 2,936</u>

Source/Notes:

Lines 1 and 4: Exhibit No.\_\_(SDR-1), Schedule 10

Line7: Exhibit No.\_\_(SDR-1), Schedule 3

# REDACTED VERSION

Gulf Power Company  
Income Tax Expense - Impact of Adjustments  
Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
Exhibit DMR-2  
OPC Revenue Requirement Exhibits  
Schedule C-11

(Thousands of Dollars)

Income Tax Expense - Impact of Adjustments  
Page 17 of 19

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	OPC Jurisdictional Operating Income Adjustments (1)	55,952
2	Composite Income Tax Rate (2)	<u>38.575%</u>
3	Adjustment to Income Tax Expense	<u><u>21,583</u></u>

Source:

(1) Exhibit DMR-2, Schedule C-2

(2) Calculated using Florida state income tax rate of 5.50% and Federal income tax rate of 35%

REDACTED VERSION

Gulf Power Company  
 Interest Synchronization Adjustment  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule C-12  
 Interest Synchronization Adjustment  
 Page 18 of 19

(Thousands of Dollars)

Line No.	Description	Amount	Reference
1	Adjusted Jurisdictional Rate Base, per OPC	2,227,392	Exh. DMR-2, Sch. B-1
2	Weighted Cost of Debt, per OPC	<u>1.48%</u>	Exh. DMR-2, Sch. D
3	Jurisdictional Interest Deduction for Income Taxes	33,008	Line 1 x Line 2
4	Jurisdictional Interest Deduction, per Company	<u>33,658</u>	(a)
5	Increase (Reduction) in Deductible Interest	(650)	
6	Composite Income Tax Rate	<u>38.575%</u>	
7	Reduction (Increase) to Income Tax Expense	<u><u>251</u></u>	

Source/Notes:

(a) Company Exhibit No. \_\_ (SDR-1), Schedule 13

# REDACTED VERSION

Gulf Power Company  
 Cost of Capital  
 Projected Test Year Ended December 31, 2017

Docket No. 160186-EI  
 Exhibit DMR-2  
 OPC Revenue Requirement Exhibits  
 Schedule D  
 Cost of Capital  
 Page 19 of 19

(Thousands of Dollars)

	Jurisdictional Capital Structure Per Company	OPC Adjustments to Cap. Struct.	Adjusted Amounts	OPC Rate Base Adjustments	Per Citizens Adjusted Amounts	Ratio	Cost Rate	Per OPC Weighted Cost Rate
	(A)	(B) = (e)	(C)	(D)	(E)	(F)	(G)	(H)
1 Long Term Debt	732,273	48,682	780,955	(61,835)	719,120	32.29%	4.40%	1.42%
2 Short Term Debt	28,504	1,968	30,472	(2,413)	28,059	1.26%	3.02%	0.04%
3 Preferred Stock	94,609	6,295	100,904	(7,989)	92,914	4.17%	6.15%	0.26%
4 Common Equity	969,275	(56,945)	912,331	(72,237)	840,094	37.72%	8.88%	3.35%
5 Customer Deposits	24,536		24,536	(1,943)	22,593	1.01%	2.30%	0.02%
6 Deferred Taxes	603,001		603,001	(47,745)	555,256	24.93%	0.00%	0.00%
7 ASC 740 Deferred Taxes	(34,002)		(34,002)	2,692	(31,310)	-1.41%	0.00%	0.00%
8 Investment Tax Credits	721		721	(57)	664	0.03%	6.71%	0.00%
9 Total	<u>2,418,917</u>	<u>(0)</u>	<u>2,418,917</u>	<u>(191,526)</u>	<u>2,227,391</u>	<u>100%</u>		<u>5.09%</u>
Ratio of Debt & Equity Components:	Per Gulf Amounts	Capitalization Ratio Per Gulf	Capitalization Ratio Per OPC	Revised Allocations	Adjs. To Reflect OPC Cap. Struct.			
	(a)	(b)	(c)	(d)	(e) = (d - a)			
10 Long Term Debt	732,273	40.13%	42.80%	780,955	48,682			
11 Short Term Debt	28,504	1.56%	1.67%	30,472	1,968			
12 Preferred Stock	94,609	5.19%	5.53%	100,904	6,295			
13 Common Equity	969,275	53.12%	50.00%	912,331	(56,945)			
14	<u>1,824,661</u>	<u>100.00%</u>	<u>100.00%</u>	<u>1,824,661</u>	<u>(0)</u>			

**Source/Notes:**

The per Company amounts are from MFR Sch. D-1a, page 1 of 3.

Column (B), lines 1 - 4: See Column (e), lines 10 - 13.

Col. (D): OPC rate base adjustments spread based on OPC recommended capitalization ratios in Col. (F)

Col. (G): Cost rates recommended by Citizens' witness Dr. J. Randall Woolridge.

Column (c): Capitalization for investor provided capital recommended by Citizens' Witness Dr. J. Randall Woolridge.

REDACTED VERSION

**EXHIBIT DMR-3**  
**OF**  
**DONNA RAMAS**  
**ON BEHALF OF THE CITIZENS OF THE STATE OF FLORIDA**

**COMPOSITE EXHIBIT:**  
**DISCOVERY AND OTHER REFERENCES**

Index to Composite Exhibit  
 Discovery and Other References

Reference	Subject	Attachment
Citizens Interrogatory 1	Monthly Labor Data for 2014 - 2016	1
Citizens Interrogatory 4	Supplemental Employee Retirement Plan	2
Citizens Interrogatory 6	Payroll and Benefit costs expensed on the Company's books	3
Citizens Interrogatory 11	Breakdown of Variable Payroll 2013 - 2017	4
Citizens Interrogatory 13	Other Employee Benefits	5
Citizens Interrogatory 14	Changes to employee benefit plans	6
Citizens Interrogatory 15	2017 Variable Payroll Charged or Allocated to Gulf from affiliates	7
Citizens Interrogatory 21	Insurance Expense	8
Citizens Interrogatory 22	Gulf Adjustments to Affiliate Charges	9
Citizens Interrogatory 25	Gulf Affiliate Charges	10
Citizens Interrogatory 33	Gulf Affiliate Charges - Airplanes	11
Citizens Interrogatory 46	Smart Energy Center	12
Citizens Interrogatory 48	Hiring Lag	13
Citizens Interrogatory 66	Deferred Return on Transmission Investment	14
Citizens Interrogatory 67	Charges to Storm Reserve 2006 - 2016	15
Citizens Interrogatory 68	Storm Reserve Balances 2006 - 2016	16
Citizens Interrogatory 71	Deductible levels for damage to insured property	17
Citizens Interrogatory 73	Affiliate Allocation Factors (CONFIDENTIAL)	18
Citizens Interrogatory 78	Adjustments to Allocation Factors	19
Citizens Interrogatory 79	Southern Company Gas	20
Citizens Interrogatory 97	Coal Inventory	21
Citizens Interrogatory 109	Maintenance Outage Capital Expenditures	22
Citizens Interrogatory 117	Plant Held For Future Use	23
Citizens Interrogatory 118	Plant Held For Future Use	24
Citizens Interrogatory 119	Plant Held For Future Use	25
Citizens Interrogatory 124	All amounts included in the adjusted 2017 test year associated with Scherer Unit 3	26
Citizens Interrogatory 178	Affiliates - Southern Company Services	27
Citizens Interrogatory 180	Adjustments to Allocation Factors	28
Citizens Interrogatory 181	Affiliates - Southern Company Services	29
Citizens Interrogatory 183	Customer Service Costs	30
Citizens POD 1 and 2	MFR Schedule C-35 detail	31
Citizens POD 3	Coal Inventory	32
Citizens POD 8	2016 Budget Message	33
Citizens POD 17	2016 Final Approved Budget	34
Citizens POD 19	2014 Q4, 2015 Q4, and 2016 Q2 Budget to Actual Comparisons	35
Citizens POD 20	Request for updated version of Exhibit No. JJM-1, Schedule 8 for a projected monthly Balance Sheet for the twelve months ended December 31, 2017	36

Index to Composite Exhibit  
 Discovery and Other References

Reference	Subject	Attachment
Citizens POD 21	Request for updated version of Exhibit No. JJM-1, Schedule 8 for a projected monthly Income Statement for the twelve months ended December 31, 2017	37
Citizens POD 26	Performance Pay Plan	38
Citizens POD 29	Pension Plan Contributions (CONFIDENTIAL)	39
Citizens POD 44	Affiliate Allocation Factors (CONFIDENTIAL)	40
Citizens POD 74	Request for updated version of Exhibit No. JJM-1, Schedule 9 for projected monthly utility plant balances for the thirteen months ended December 31, 2017	41
Citizens POD 77	Request for cost benefit analysis for Smart Energy Center	42
Citizens POD 90	Plant Held For Future Use (CONFIDENTIAL) Pages 2086 and 2715 - 2720	43
Citizens POD 91	Plant Held For Future Use (CONFIDENTIAL) Pages 1, 2 - 3, and 38 - 40	44
Citizens POD 115	Budget Variance Reports	45
Citizens POD 132	Request for studies regarding cost effectiveness of SCS owned aircraft	46
Staff Interrogatory 29	Electric Vehicle Chargers	47
Staff Interrogatory 121	Descriptions of and costs associated with each employee benefit program	48
Staff Interrogatory 127	Impact of change in Consumer Price Index to 2017 test year	49
Staff Interrogatory 236	2017 Moody's Analytics Consumer Price Index	50
PSC Order No. 12-0179-FOF-EI, pages 22-27	Plant Held For Future Use	51
PSC Order No. 12-0179-FOF-EI, pages 27-30	Storm Reserve	52
PSC Order No. 12-0179-FOF-EI, pages 91-98	Performance Share Plan	53
Southern Company 2016 Proxy Statement, Page 44	Performance Share Plan	54
Form 10-Q for the quarter ended September 30, 2016, pages 190 and 191	Qualified Pension Plan	55
Gulf Ten Year Site Plan 2015-2025, pages 74 - 82	Preferred and Potential Sites	56

**ATTACHMENT 1**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 1**

**MONTHLY LABOR DATA FOR 2014 – 2016**

Citizens' First Set of Interrogatories  
Docket No. 160186-EI  
GULF POWER COMPANY  
November 28, 2016  
Item No. 1  
Page 1 of 6

1. Labor Costs – Payroll. Please provide the following monthly labor data for 2014, 2015, and 2016 year to date, showing both monthly amounts and annual totals.
  - a. Number of actual full time equivalent employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - b. Number of authorized full time equivalent employees broken down between type (e.g. salaried, hourly, union, non-union, temporary, etc.).
  - c. Number of budgeted full time equivalent employees broken down by type (e.g. salaried, hourly, union, non-union, temporary, etc.)
  - d. Regular payroll broken down between expensed, capitalized and other.
  - e. Overtime payroll broken down between expensed, capitalized and other.
  - f. Temporary payroll broken down between expensed, capitalized and other.
  - g. Variable payroll (i.e., incentive compensation) broken down between expensed, capitalized and other.
  - h. Other payroll (specify) broken down between expensed, capitalized and other.

ANSWER:

- a. Please see page 2.
- b. Please see page 3.
- c. Please see page 3.
- d. Please see pages 4 through 6.
- e. Please see pages 4 through 6.
- f. Please see pages 4 through 6.
- g. Please see pages 4 through 6.
- h. Please see pages 4 through 6

GULF POWER COMPANY  
 COMPLEMENT - FTE ANALYSIS BY MONTH  
 2014 - 2016 YTD ACTUAL

2014 - Actual Data

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	590	588	588	584	580	582	582	582	581	584	585	587
Non-Exempt												
Non-Covered	277	282	282	281	282	277	276	277	274	274	272	274
Non-Exempt												
Covered	534	534	530	534	534	529	526	527	522	517	516	515
Temporary	4	4	4	5	10	11	11	11	10	6	8	8
<b>Total</b>	<b>1,405</b>	<b>1,408</b>	<b>1,404</b>	<b>1,404</b>	<b>1,406</b>	<b>1,399</b>	<b>1,395</b>	<b>1,397</b>	<b>1,387</b>	<b>1,381</b>	<b>1,381</b>	<b>1,384</b>

2015 - Actual Data

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	588	587	583	585	583	587	593	605	613	619	621	620
Non-Exempt												
Non-Covered	272	271	271	273	273	274	272	271	270	270	272	272
Non-Exempt												
Covered	515	513	511	507	508	504	499	508	504	497	496	494
Temporary	6	4	4	4	8	7	7	6	5	6	6	5
<b>Total</b>	<b>1,381</b>	<b>1,375</b>	<b>1,369</b>	<b>1,369</b>	<b>1,372</b>	<b>1,372</b>	<b>1,371</b>	<b>1,390</b>	<b>1,392</b>	<b>1,392</b>	<b>1,395</b>	<b>1,391</b>

2016 - Actual Data

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	624	623	627	619	618	620	620	616	611			
Non-Exempt												
Non-Covered	274	274	271	265	266	263	262	261	258			
Non-Exempt												
Covered	492	489	491	488	488	485	482	481	480			
Temporary	4	4	4	4	6	6	6	5	8			
<b>Total</b>	<b>1,394</b>	<b>1,390</b>	<b>1,393</b>	<b>1,376</b>	<b>1,378</b>	<b>1,374</b>	<b>1,370</b>	<b>1,363</b>	<b>1,357</b>	<b>-</b>	<b>-</b>	<b>-</b>

Citizens' First Set of Interrogatories  
 Docket No. 160186-EI  
 Item No. 1, Page 2 of 6

**GULF POWER COMPANY  
COMPLEMENT - FTE ANALYSIS BY MONTH  
2014 - 2016 BUDGET**

**2014 - Budget Data**

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	616	616	616	616	616	616	616	616	616	616	616	616
Non-Exempt												
Non-Covered	284	284	284	284	284	284	284	284	284	284	284	284
Non-Exempt												
Covered	563	563	563	563	563	563	563	563	563	563	563	563
Temporary	7	7	7	7	7	7	7	7	7	7	7	7
<b>Total</b>	<b>1,470</b>											

**2015 - Budget Data**

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	642	642	642	642	642	642	642	642	642	642	642	642
Non-Exempt												
Non-Covered	263	263	263	263	263	263	263	263	263	263	263	263
Non-Exempt												
Covered	577	577	577	577	577	577	577	577	577	577	577	577
Temporary	4	4	4	4	4	4	4	4	4	4	4	4
<b>Total</b>	<b>1,486</b>											

**2016 - Budget Data**

Employee Type	January	February	March	April	May	June	July	August	September	October	November	December
Exempt	660	660	660	660	660	660	660	660	660	660	660	660
Non-Exempt												
Non-Covered	264	264	264	264	264	264	264	264	264	264	264	264
Non-Exempt												
Covered	546	546	546	546	546	546	546	546	546	546	546	546
Temporary	7	7	7	7	7	7	7	7	7	7	7	7
<b>Total</b>	<b>1,477</b>											

Citizens' First Set of Interrogatories  
Docket No. 160186-EI  
Item No. 1, Page 3 of 6

2014 Payroll Costs (\$)													
Actual													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Regular Payroll</b>													
Expense	4,405,460	4,490,162	4,659,541	4,718,861	7,010,207	4,625,317	4,626,184	4,705,693	4,695,116	6,937,533	4,829,910	4,603,200	60,307,184
Capital	1,226,620	1,218,897	1,375,649	1,370,661	1,947,609	1,378,947	1,357,069	1,381,262	1,346,259	2,131,380	1,521,721	1,411,079	17,667,152
Other	1,739,062	1,590,492	1,267,138	1,326,271	2,110,893	1,376,452	1,381,548	1,210,813	1,278,221	1,826,250	1,254,562	1,493,787	17,855,489
<b>Total Regular Payroll</b>	<b>7,371,142</b>	<b>7,299,551</b>	<b>7,302,327</b>	<b>7,415,793</b>	<b>11,068,709</b>	<b>7,380,716</b>	<b>7,364,801</b>	<b>7,297,768</b>	<b>7,319,596</b>	<b>10,895,163</b>	<b>7,606,192</b>	<b>7,508,067</b>	<b>95,829,825</b>
<b>Overtime Payroll</b>													
Expense	315,599	331,719	392,416	325,246	532,819	391,869	323,800	352,078	387,462	769,345	515,874	385,241	5,023,468
Capital	33,080	40,542	44,146	55,850	77,631	49,121	48,888	60,095	55,960	146,700	84,244	85,711	781,968
Other	38,422	397,314	173,782	54,434	310,731	71,178	64,485	56,659	66,545	95,295	74,983	49,015	1,452,842
<b>Total Overtime Payroll</b>	<b>387,100</b>	<b>769,575</b>	<b>610,344</b>	<b>435,530</b>	<b>921,180</b>	<b>512,168</b>	<b>437,173</b>	<b>468,832</b>	<b>509,967</b>	<b>1,011,340</b>	<b>675,101</b>	<b>519,968</b>	<b>7,258,278</b>
<b>Temporary Payroll</b>													
Expense	21,021	23,729	24,268	24,173	37,940	30,497	28,784	27,212	29,959	32,936	26,402	25,783	332,704
Capital	-	-	-	-	-	578	572	804	21	158	-	-	2,133
Other	3,282	2,168	2,230	2,253	6,566	10,769	11,969	10,354	3,884	(22,240)	2,408	5,088	38,731
<b>Total Temporary Payroll</b>	<b>24,303</b>	<b>25,897</b>	<b>26,497</b>	<b>26,426</b>	<b>44,507</b>	<b>41,844</b>	<b>41,326</b>	<b>38,370</b>	<b>33,864</b>	<b>10,854</b>	<b>28,811</b>	<b>30,871</b>	<b>373,568</b>
<b>Variable</b>													
Expense	1,581,529	1,201,026	1,630,480	1,281,239	1,151,017	1,261,938	1,236,422	1,241,061	1,805,716	2,304,413	1,004,789	1,554,504	17,254,133
Capital	298,758	267,783	254,376	301,287	248,554	288,880	270,321	275,015	412,432	558,701	212,908	334,128	3,723,141
Other	166,129	150,776	144,474	131,739	117,332	127,404	159,481	124,423	187,252	266,424	85,191	149,225	1,809,849
<b>Total Variable Pay</b>	<b>2,046,416</b>	<b>1,619,585</b>	<b>2,029,330</b>	<b>1,714,264</b>	<b>1,516,903</b>	<b>1,678,221</b>	<b>1,666,223</b>	<b>1,640,499</b>	<b>2,405,399</b>	<b>3,129,538</b>	<b>1,302,888</b>	<b>2,037,856</b>	<b>22,787,123</b>
<b>Other Payroll</b>													
Expense	1,210,415	256,318	976,531	848,496	(1,628,184)	995,707	973,817	798,544	760,108	(1,556,981)	680,548	1,053,251	5,368,570
Capital	411,167	138,092	382,947	281,956	(413,645)	319,188	319,133	297,551	243,210	(331,693)	272,916	353,039	2,273,860
Other	(793,178)	(403,852)	(555,160)	(487,677)	(855,829)	(755,757)	(482,431)	(321,914)	(389,553)	(896,684)	(406,770)	(602,105)	(6,950,910)
<b>Total Other Payroll</b>	<b>828,404</b>	<b>(9,441)</b>	<b>804,318</b>	<b>642,774</b>	<b>(2,897,657)</b>	<b>559,138</b>	<b>810,519</b>	<b>774,181</b>	<b>613,765</b>	<b>(2,785,359)</b>	<b>546,695</b>	<b>804,185</b>	<b>691,520</b>
<b>*Total Payroll</b>													
Expense	7,534,024	6,302,954	7,683,235	7,198,014	7,103,799	7,305,328	7,189,007	7,124,588	7,678,360	8,487,246	7,057,523	7,621,980	88,286,059
Capital	1,969,624	1,665,314	2,057,118	2,009,753	1,860,148	2,036,714	1,995,982	2,014,727	2,057,882	2,505,246	2,091,789	2,183,957	24,448,254
Other	1,153,717	1,738,898	1,032,464	1,027,019	1,989,894	830,045	1,135,053	1,080,335	1,146,348	1,269,045	1,010,374	1,095,010	14,206,002
<b>Total</b>	<b>10,657,365</b>	<b>9,707,167</b>	<b>10,772,817</b>	<b>10,234,787</b>	<b>10,953,641</b>	<b>10,172,087</b>	<b>10,320,042</b>	<b>10,219,650</b>	<b>10,882,591</b>	<b>12,261,537</b>	<b>10,159,687</b>	<b>10,900,946</b>	<b>126,940,315</b>

Notes:  
 \*Total Payroll reflects a correction to 2014-2015 Actuals in MFR C-35. See response to OPC ROG 6.  
 - Expense represents adjusted O&M  
 - Capital represents all Capital  
 - Other includes clause O&M, clearing and other rate making adjustments

Citizens' First Set of Interrogatories  
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2015 Payroll Costs (\$)													
Actual													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<b>Regular Payroll</b>													
Expense	4,441,731	4,736,544	4,861,097	4,815,869	7,401,637	4,904,920	4,869,403	5,039,898	5,000,994	7,453,557	4,977,456	4,750,173	63,253,281
Capital	1,264,149	1,378,511	1,384,803	1,415,004	2,105,948	1,360,000	1,319,716	1,349,258	1,399,597	2,253,012	1,504,467	1,461,174	18,195,838
Other	1,820,999	1,380,484	1,265,369	1,346,146	1,904,753	1,384,725	1,473,377	1,298,277	1,389,084	1,881,449	1,292,237	1,618,274	18,055,174
<b>Total Regular Payroll</b>	<b>7,526,879</b>	<b>7,495,539</b>	<b>7,511,269</b>	<b>7,577,019</b>	<b>11,412,338</b>	<b>7,649,644</b>	<b>7,662,496</b>	<b>7,687,433</b>	<b>7,789,675</b>	<b>11,588,018</b>	<b>7,774,160</b>	<b>7,829,621</b>	<b>98,504,093</b>
<b>Overtime Payroll</b>													
Expense	277,021	263,918	331,849	423,674	659,706	359,804	402,530	390,698	265,844	394,770	295,860	126,702	4,192,377
Capital	27,594	55,908	56,817	61,597	149,692	66,735	36,903	29,461	34,688	69,701	62,901	52,753	704,751
Other	69,085	54,224	66,472	64,522	214,041	54,988	114,272	58,701	53,331	98,126	105,786	29,840	983,389
<b>Total Overtime Payroll</b>	<b>373,699</b>	<b>374,050</b>	<b>455,139</b>	<b>549,794</b>	<b>1,023,439</b>	<b>481,526</b>	<b>553,706</b>	<b>478,860</b>	<b>353,863</b>	<b>562,598</b>	<b>464,547</b>	<b>209,296</b>	<b>5,880,517</b>
<b>Temporary Payroll</b>													
Expense	25,248	27,980	26,535	24,442	40,508	26,274	24,212	22,270	19,957	31,978	18,054	21,475	308,933
Capital	190	1,707	1,389	1,496	1,034	1,648	1,637	1,510	985	1,326	938	1,009	14,869
Other	3,902	2,787	2,369	3,053	4,387	6,897	9,078	7,698	3,613	2,090	-	-	45,874
<b>Total Temporary Payroll</b>	<b>29,340</b>	<b>32,474</b>	<b>30,294</b>	<b>28,991</b>	<b>45,929</b>	<b>34,819</b>	<b>34,926</b>	<b>31,478</b>	<b>24,556</b>	<b>35,394</b>	<b>18,992</b>	<b>22,484</b>	<b>369,676</b>
<b>Variable</b>													
Expense	1,281,956	1,213,219	1,893,208	1,321,283	1,241,714	1,540,469	1,877,817	2,142,142	1,710,528	1,514,152	1,706,241	1,224,834	18,667,564
Capital	282,814	282,929	208,124	301,316	268,801	339,085	403,444	456,238	383,536	350,613	410,894	328,674	4,016,468
Other	180,177	135,631	156,987	146,657	131,526	150,056	202,452	220,444	194,495	172,240	188,592	51,310	1,930,567
<b>Total Variable Pay</b>	<b>1,744,947</b>	<b>1,631,778</b>	<b>2,258,319</b>	<b>1,769,256</b>	<b>1,642,041</b>	<b>2,029,610</b>	<b>2,483,713</b>	<b>2,818,825</b>	<b>2,288,559</b>	<b>2,037,005</b>	<b>2,305,728</b>	<b>1,604,819</b>	<b>24,614,600</b>
<b>Other Payroll</b>													
Expense	1,259,860	395,782	900,362	769,413	(1,565,995)	811,456	980,497	998,100	784,059	(1,686,986)	734,468	1,205,895	5,587,810
Capital	393,086	210,762	329,618	306,765	(359,835)	300,071	320,950	349,509	323,790	(373,114)	276,181	404,554	2,482,338
Other	(812,915)	(587,346)	(388,823)	(457,326)	(984,809)	(514,692)	(434,853)	(453,850)	(438,646)	(952,983)	(406,535)	(705,372)	(7,138,152)
<b>Total Other Payroll</b>	<b>840,030</b>	<b>19,198</b>	<b>841,157</b>	<b>618,852</b>	<b>(2,910,639)</b>	<b>596,835</b>	<b>866,594</b>	<b>894,759</b>	<b>669,203</b>	<b>(9,013,083)</b>	<b>604,114</b>	<b>905,077</b>	<b>932,097</b>
<b>Total Payroll</b>													
Expense	7,285,816	6,637,443	8,013,051	7,354,681	7,777,569	7,642,923	8,154,459	8,594,109	7,781,382	7,707,472	7,732,080	7,329,080	92,010,066
Capital	1,967,831	1,929,817	1,980,752	2,086,179	2,165,640	2,067,539	2,082,651	2,185,976	2,142,596	2,301,538	2,255,381	2,248,164	25,414,063
Other	1,261,248	985,780	1,102,373	1,103,051	1,269,900	1,081,373	1,364,326	1,131,270	1,201,878	1,200,922	1,180,080	994,052	19,876,852
<b>Total</b>	<b>10,514,895</b>	<b>9,553,040</b>	<b>11,096,176</b>	<b>10,543,911</b>	<b>11,213,108</b>	<b>10,792,434</b>	<b>11,601,436</b>	<b>11,911,355</b>	<b>11,125,856</b>	<b>11,209,932</b>	<b>11,167,540</b>	<b>10,571,297</b>	<b>131,308,981</b>

**Notes:**  
 \*Total Payroll reflects a correction to 2014-2015 Actuals in MFR C-35. See response to OPC ROG 6.  
 - Expense represents adjusted O&M  
 - Capital represents all Capital  
 - Other includes clause O&M, clearing and other rate making adjustments

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2016 Payroll Costs (\$)  
Actual YTD September

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sen	Total
<b>Regular Payroll</b>										
Expense	4,747,571	5,000,441	5,045,628	7,619,445	5,144,336	5,112,131	5,063,757	5,006,170	7,559,579	50,299,059
Capital	1,352,205	1,418,276	1,347,804	2,349,055	1,550,681	1,500,526	1,529,602	1,562,224	2,455,556	15,065,931
Other	1,812,311	1,493,814	1,492,178	1,981,329	1,250,578	1,373,787	1,377,517	1,302,960	2,123,761	14,154,230
<b>Total Regular Payroll</b>	<b>7,912,087</b>	<b>7,852,531</b>	<b>7,885,610</b>	<b>11,949,829</b>	<b>7,945,591</b>	<b>7,992,445</b>	<b>7,970,876</b>	<b>7,871,354</b>	<b>12,138,896</b>	<b>79,519,219</b>
<b>Overtime Payroll</b>										
Expense	171,768	271,281	189,413	366,496	302,816	267,870	356,183	351,568	477,518	2,754,911
Capital	29,312	46,430	32,327	94,269	61,638	34,875	58,473	64,500	138,179	560,104
Other	57,397	117,698	383,270	106,746	64,494	62,722	101,550	55,813	473,906	1,423,597
<b>Total Overtime Payroll</b>	<b>258,477</b>	<b>435,408</b>	<b>605,010</b>	<b>567,511</b>	<b>428,948</b>	<b>365,568</b>	<b>516,205</b>	<b>471,881</b>	<b>1,089,604</b>	<b>4,738,611</b>
<b>Temporary Payroll</b>										
Expense	20,206	21,219	21,930	31,051	21,048	23,377	20,904	21,501	37,867	219,103
Capital	1,016	868	774	1,056	845	1,703	1,343	528	-	8,133
Other	404	472	232	989	1,138	3,208	7,012	4,032	1,953	19,441
<b>Total Temporary Payroll</b>	<b>21,626</b>	<b>22,559</b>	<b>22,936</b>	<b>33,095</b>	<b>23,031</b>	<b>28,288</b>	<b>29,260</b>	<b>26,061</b>	<b>39,821</b>	<b>246,677</b>
<b>Variable</b>										
Expense	1,394,167	1,084,974	2,474,745	1,259,628	1,319,326	1,301,265	1,195,783	1,990,252	3,597,948	15,618,088
Capital	222,961	351,151	351,131	402,618	301,112	298,718	276,014	501,834	301,230	3,006,768
Other	124,397	234,847	407,015	179,386	171,727	172,703	158,931	272,995	992,256	2,714,257
<b>Total Variable Pay</b>	<b>1,741,525</b>	<b>1,670,971</b>	<b>3,232,890</b>	<b>1,841,632</b>	<b>1,792,164</b>	<b>1,772,685</b>	<b>1,630,728</b>	<b>2,765,081</b>	<b>4,891,435</b>	<b>21,339,113</b>
<b>Other Payroll</b>										
Expense	1,406,898	529,822	801,376	(1,705,234)	879,667	771,337	947,368	1,032,177	(2,133,811)	2,529,700
Capital	420,351	287,824	200,339	(279,925)	339,478	308,896	393,809	394,482	(533,105)	1,532,148
Other	(907,377)	(514,245)	(94,626)	(1,307,151)	(323,182)	(451,042)	(445,663)	(579,834)	(1,069,134)	(5,692,254)
<b>Total Other Payroll</b>	<b>919,872</b>	<b>303,501</b>	<b>907,088</b>	<b>(3,292,310)</b>	<b>895,963</b>	<b>629,191</b>	<b>895,514</b>	<b>846,825</b>	<b>(3,736,051)</b>	<b>(1,630,406)</b>
<b>Total Payroll</b>										
Expense	7,740,610	6,907,837	8,533,091	7,571,386	7,667,192	7,475,979	7,583,985	8,401,667	9,599,182	71,420,860
Capital	2,025,845	2,104,549	1,992,375	2,567,073	2,253,754	2,144,818	2,259,242	2,523,569	2,361,860	20,173,084
Other	1,087,139	1,272,585	2,188,069	961,298	1,164,751	1,167,379	1,199,347	1,055,965	2,522,742	12,619,271
<b>Total</b>	<b>10,853,588</b>	<b>10,284,971</b>	<b>12,653,535</b>	<b>11,099,757</b>	<b>11,085,697</b>	<b>10,788,176</b>	<b>11,042,584</b>	<b>11,981,201</b>	<b>14,423,705</b>	<b>104,213,215</b>

Notes:

- Expense represents adjusted O&M
- Capital represents all Capital
- Other includes clause O&M, clearing and other rate making adjustments

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**ATTACHMENT 2**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 4**

**SUPPLEMENTAL EMPLOYEE RETIREMENT PLAN**

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4. Supplemental Employee Retirement Plan (SERP). Please provide the level of SERP expense, by account, included in the Company's revenue requirement for the test year ending December 31, 2017, and explain, in detail, how the amount was determined. This response should include both amounts directly applicable to Gulf employees and amounts direct charged and allocated to the Company from the service company and other affiliated entities.

**ANSWER:**

Please see page 2 for total Supplemental Pension expense included in the 2017 Test Year Adjusted O&M. Note that all of Gulf's integrated "supplemental" or "nonqualified" pension benefits are accounted for together, as if they were one plan.

Gulf's total Supplemental Pension expense for the test year ending December 31, 2017 is a projection. The projection was based on actuarial measurements done as of December 31, 2014, as prescribed by Accounting Standards Codification (ASC) 715-30, updated to reflect all known events that would be reflected in the December 31, 2015 measurement for the purposes of Gulf's year-end 2015 annual financial reporting and 2016 income statement.

The December 31, 2014 measurement results were projected to December 31, 2016, which will be the date as of which Gulf's 2017 Supplemental Pension expense will be computed. The projection assumed that all demographic assumptions accurately anticipate what will happen to the population during the projection period and new participants replacing those who are anticipated to retire or otherwise terminate employment. Service cost was increased to reflect population aging and a small allowance for new participants. The projection also anticipated that all assumptions will remain valid for the December 31, 2016 measurement date.

Using the amounts projected to December 31, 2016, an estimated 2017 Supplemental Pension expense was computed to be the sum of the projected service cost; interest cost (based on the projected obligations); and payments on the outstanding prior service costs and prior period gains/losses.

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**2017 Supplemental Pension Expense  
 Adjusted O&M (\$)**

<b>FERC</b>	<b>2017 Test Year</b>
500	134,264
501	43,201
502	2,025
506	59,164
510	29,588
512	25,301
514	4
546	3,218
547	13,265
551	6,812
553	310
554	3
556	41,454
557	54,439
560	17,620
561	39,238
566	12,565
568	6
569	3,977
580	33,566
581	9,799
586	1,020
587	2
588	16,492
590	4,437
591	14,975
592	2,129
593	114
595	257
597	112
902	6,856
903	65,867
905	19,828
907	1,819
908	35,660
912	387
921	142
923	247,549
926	1,509,354
928	191
930	196,930
930	972
935	290
<b>Total</b>	<b>2,655,201</b>

**Note:** Includes Gulf's ownership share of expenses associated with Daniel Units 1 and 2 and Scherer Unit 3.

**ATTACHMENT 3**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 6**

**PAYROLL AND BENEFIT COSTS EXPENSED ON THE COMPANY'S  
BOOKS**

Citizens' First Set of Interrogatories  
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6. Labor Costs. Please refer to MFR Schedule C-35. Please provide a revised version of this schedule showing the amount of each of the costs on lines 2 - 4 and 7 - 20 that were expensed on the Company's books (i.e., exclude the amounts capitalized or charged to other).

ANSWER:

Please see page 2 and 3 of this response. As requested, Gulf has changed MFR C-35 to show test year adjusted O&M expenses. All amounts capitalized or charged to other accounts have been excluded.

**OPC-REQUESTED MFR C-35 for OPC's 1st, ROG 6**

Schedule C-35	PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI	Page 1 of 2
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide the following payroll and fringe benefits data for the historical, test year and two prior years. If a projected test year is used, provide the same data for the projected test year and prior years to include two historical years.	Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended 12/31/17 <input checked="" type="checkbox"/> Prior Year Ended 12/31/16 <input type="checkbox"/> Historical Year Ended 12/31/13-12/31/15 Witness: S. D. Ritenour
COMPANY: GULF POWER COMPANY		
DOCKET NO.: 160186-EI		

(1) Line No.	(2)	(3) 2017 Adjusted Test Year			(4) 2016 Adjusted			(7)	(8)
		\$ Amount	% Inc	% CPI	\$ Amount	% Inc	% CPI		
1	<u>Total Company Basis</u>								
2	Base Payroll	80,381,375	0.00	2.77	80,383,460	9.60	2.12		
3	Variable Payroll	15,720,049	-1.17		15,905,965	-14.79			
4	Total Payroll	96,101,424	-0.20		96,289,425	4.65			
5	Gross Average Salary	66,277	1.66		65,193	-1.66			
6	<u>Fringe Benefits</u>								
7	Medical and Other Group Insurance	9,752,021	0.62		9,691,975	-3.72			
8	Educational Assistance	150,000	7.14		140,000	11.93			
9	Relocation Assistance	1,349,857	0.00		1,349,857	-44.93			
10	Other Employee Benefits	730,181	31.39		555,733	20.35			
11	Pension	(328,409)	-116.26		2,020,069	-63.02			
12	Supplemental Pension	1,509,354	-14.11		1,757,330	-12.65			
13	Employee Savings Plan	3,244,034	-0.46		3,259,132	-0.43			
14	Post-Retirement Life	294,623	-33.21		441,103	14.98			
15	Post-Retirement Medical (less Subsidy)	1,678,194	-5.65		1,778,641	-12.77			
16	Post-Retirement Supplemental	23,049	7.00		21,541	-25.04			
17	Worker's Compensation	73,100	1.39		72,100	7.61			
18	FICA, Federal, State Unemployment Taxes	-	0.00		-	0.00			
19	Sub-Total - Fringes	18,476,003	-12.38		21,087,482	-20.03			
20	Total Payroll and Fringes	114,577,427	-2.39		117,376,907	-0.85			
21	Average Employees	1,450	-1.83		1,477	6.41			
22	Payroll and Fringes Per Employee	79,019	-0.57		79,470	-6.82			

Supporting Schedules: C-40

Recap Schedules:

Citizens' First Set of Interrogatories  
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**OPC-REQUESTED MFR C-35 for OPC's 1st, ROG 6**

Schedule C-35 FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: GULF POWER COMPANY  DOCKET NO.: 160186-EI	PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI EXPLANATION: Provide the following payroll and fringe benefits data for the historical, test year and two prior years. If a projected test year is used, provide the same data for the projected test year and prior years to include two historical years.	Page 2 of 2 Type of Data Shown: ___ Projected Test Year Ended 12/31/17 ___ Prior Year Ended 12/31/16 <u>X</u> Historical Year Ended 12/31/13-12/31/15 Witness: S. D. Ritenour
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(1) Line No.	(2)	(3)			(4)			(5)		
		2015 Adjusted		% Inc	% CPI	2014 Adjusted		% Inc	% CPI	2013 Adjusted
		\$ Amount	% Inc			\$ Amount	% Inc			\$ Amount
1	<u>Total Company Basis</u>									
2	Base Payroll	73,342,501	3.25	0.22	71,031,926	3.84	1.61	68,404,634		
3	Variable Payroll	18,667,564	8.19		17,254,133	115.98		7,988,943		
4	Total Payroll	92,010,066	4.22		88,286,059	15.57		76,393,577		
5	Gross Average Salary	66,290	4.89		63,197	16.89		54,065		
6	<u>Fringe Benefits</u>									
7	Medical and Other Group Insurance	10,066,050	16.02		8,676,155	-6.27		9,256,550		
8	Educational Assistance	125,079	-6.52		133,799	-29.86		190,756		
9	Relocation Assistance	2,451,135	64.95		1,485,981	26.12		1,178,184		
10	Other Employee Benefits	461,749	21.29		380,689	21.05		314,479		
11	Pension	5,462,036	62.00		3,371,729	-50.89		6,866,064		
12	Supplemental Pension	2,011,726	28.78		1,562,141	2.18		1,528,771		
13	Employee Savings Plan	3,273,260	9.12		2,999,815	2.53		2,925,756		
14	Post-Retirement Life	383,634	-38.97		628,579	-4.42		657,635		
15	Post-Retirement Medical (less Subsidy)	2,038,915	19.90		1,700,515	-2.59		1,745,652		
16	Post-Retirement Supplemental	28,736	14761.22		(196)	99.24		(25,758)		
17	Worker's Compensation	67,001	5.27		63,648	0.67		63,223		
18	FICA, Federal, State Unemployment Taxes	-	0.00		-	0.00		-		
19	Sub-Total - Fringes	26,369,321	25.55		21,002,854	-14.97		24,701,312		
20	Total Payroll and Fringes	118,379,386	8.32		109,288,913	8.11		101,094,889		
21	Average Employees	1,388	-0.64		1,397	-1.13		1,413		
22	Payroll and Fringes Per Employee	85,288	9.02		78,231	9.34		71,546		

Supporting Schedules: C-40

Recap Schedules:

Citizens' First Set of Interrogatories  
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**ATTACHMENT 4**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 11**

**BREAKDOWN OF VARIABLE PAYROLL 2013 – 2017**

**Citizens' First Set of Interrogatories  
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GULF POWER COMPANY  
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11. **Labor Costs - Variable Payroll.** Please refer to MFR Schedule C-35. Please provide a breakdown of the amounts on line 3 - Variable Payroll, for each year in the schedule, showing the amount included for each of the various variable payroll plans (i.e., Performance Pay Program, Performance Share Program, Stock Option Program, etc.). Please provide both the total amount by type of variable payroll plan as well as the amount expensed (i.e., excluding capital and other) for each type of variable payroll plan.

**ANSWER**

Please see page 2. See Gulf's response to Citizen's First Set of Interrogatories Item No. 13 for the explanation of change from 2013 to 2014 actual expense.

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**2013-2017 Variable Payroll  
 Labor Costs (\$)**

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2016 YTD Sep</b>	<b>2017 Test Year</b>
<b>PPP</b>	<b>8,091,120</b>	<b>19,790,714</b>	<b>21,314,658</b>	<b>19,044,876</b>	<b>18,668,823</b>	<b>19,773,494</b>
Expense	5,988,601	14,494,457	15,645,598	13,385,254	13,145,121	13,576,581
<b>PSP</b>	<b>1,004,787</b>	<b>1,090,761</b>	<b>2,444,724</b>	<b>2,517,118</b>	<b>2,163,882</b>	<b>2,197,364</b>
Expense	934,308	1,029,473	2,286,610	2,354,260	2,010,197	2,127,201
<b>Stock Options</b>	<b>743,722</b>	<b>834,846</b>	<b>330,228</b>	<b>177,037</b>	<b>136,793</b>	<b>17,301</b>
Expense	705,632	802,016	310,490	166,451	127,010	16,267
<b>Other</b>	<b>400,186</b>	<b>1,070,802</b>	<b>524,990</b>	<b>-</b>	<b>369,615</b>	<b>-</b>
Expense	360,402	928,187	424,866	-	335,760	-
<b>Total Variable Payroll</b>	<b>10,239,815</b>	<b>22,787,123</b>	<b>24,614,600</b>	<b>21,739,031</b>	<b>21,339,113</b>	<b>21,988,159</b>
Expense	7,988,943	17,254,133	18,667,564	15,905,965	15,618,088	15,720,049

**Notes:**

- Expense represents adjusted O&M

**ATTACHMENT 5**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 13**

**OTHER EMPLOYEE BENEFITS**

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13. Labor Costs -Payroll. Please refer to MFR Schedule C-35.
- a. Please explain, in detail, why Variable Payroll cost increased by 122.53% between 2013 and 2014.
  - b. Please explain, in detail, why Base Payroll costs are projected to increase by 10.43% between 2015 actual and 2016 projected.
  - c. Please explain, in detail, why the average number of employees is projected to increase by 6.41% between 2015 and 2016. Additionally, if due in part to the inclusion of Gulfs interest in Scherer 3, please provide a breakdown of the impacts of Scherer 3 on the 6.41% increase.
  - d. Please explain why "Other Employee Benefits" expense is projected to increase from the actual 2015 amount of \$481,164 to the projected 2017 test year amount of \$772,681.

ANSWER:

- a. Approximately 93 percent of the increase in variable payroll cost between 2013 and 2014 was driven by an increase in the level of goal achievement in the short-term at-risk compensation program from 2013 to 2014. The remainder of the increase in cost was due to merit and general wage increases which impact the short and long-term compensation programs.
- b. Base payroll budgeted for 2016 is greater than actual payroll for 2015 due to the need to fill budgeted job positions and increases in base wages of approximately 4 percent due to non-union merit increases, bargain unit increases, bargain unit step increases and promotions.
- c. The Company budgeted for fewer employees in 2016 when compared to the number of employees budgeted for 2015. The referenced 6.41 percent increase is a comparison between the actual average number of employees for 2015 and the budgeted average number of employees for 2016. The Company's 2016 budget appropriately includes the employees necessary to provide service to our customers. The referenced numbers represent Gulf employees, and as such they do not include positions associated with Scherer 3.
- d. As shown in the following table, the actual expenses for "Other Employee Benefits" in 2015 were less than the projected amounts for 2017 due to multiple factors. Interest on Deferred Compensation is projected to increase due to a projected change in the prime rate for 2017. Expenses for Service Awards are projected to increase due to a larger number of employees reaching higher service milestones in 2017. Additionally, the implementation of new programs

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designed to increase the health and well-being of the workforce and engagement of employees contributes to the additional projected costs.

**Other Employee Benefits**  
**Benefit Costs (\$)**

<b>Other Employee Benefits</b>	<b>2015 Actual</b>	<b>2017 Test Year</b>	<b>Variance</b>
Deferred Compensation	120,895	266,409	145,514
Service Awards	191,383	265,711	74,328
Meals & Travel	46,030	92,164	46,134
Wellness Programs	8,463	51,000	42,537
*Executive Financial Planning	19,415	42,500	23,085
Other Miscellaneous	94,977	54,897	(40,080)
<b>Total</b>	<b>481,164</b>	<b>772,681</b>	<b>291,517</b>

\*Note: Executive Financial Planning is removed from test year O&M for ratemaking purposes

**ATTACHMENT 6**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 14**

**CHANGES TO EMPLOYEE BENEFIT PLANS**

Citizens' First Set of Interrogatories  
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14. Labor Costs - Benefits. Please describe, in detail, any changes to the employee benefit plans that have been implemented during 2015, 2016 year to date, and as projected through the end of 2016 and for 2017.

ANSWER:

Year and Plan	Description of Change
2015 Active Medical	<ul style="list-style-type: none"> <li>▪ Add prescription drugs out of pocket maximum</li> <li>▪ Update Affordable Care Act preventative services</li> <li>▪ ValueOptions became system-wide third-party administrator for mental health/substance abuse services and the Employee Assistance Program</li> <li>▪ Extend vaccination services to CVS pharmacy network</li> </ul>
2015 Retiree Medical (Pre-65)	Same as Active Medical, except no out of pocket max added for prescription drugs
2015 Retiree Medical (Post-65)	<ul style="list-style-type: none"> <li>▪ Approve Anthem and VIVA as administrators of post-65 mental health claims</li> <li>▪ Add additional preventative vaccinations and extend vaccination services to CVS pharmacy network</li> </ul>
2016 Active Medical	<ul style="list-style-type: none"> <li>▪ Update prescription drug out of pocket maximum</li> <li>▪ Update ACA preventative services</li> <li>▪ Remove age and frequency limits on specified preventative services                             <ul style="list-style-type: none"> <li>○ Routine abdominal aneurysm ultrasound under adult physicals</li> <li>○ Mammograms</li> <li>○ Routine colorectal services</li> <li>○ Routine PSA (Prostate-Specific Antigen) services</li> <li>○ Shingles vaccine</li> <li>○ Routine pap smears</li> </ul> </li> <li>▪ Update HIPAA Authorized Workforce</li> <li>▪ Add FusionHealth as the sleep medicine program vendor effective October 2016                             <ul style="list-style-type: none"> <li>○ Remove sleep study lifetime limit (if using Fusion Health program) and offer additional treatments</li> </ul> </li> </ul>
2016 Retiree Medical (Pre-65)	<ul style="list-style-type: none"> <li>▪ Same as active except no out of pocket maximum added for prescription drugs</li> <li>▪ Increase pre-65 retiree medical subsidy caps</li> <li>▪ Add new pre-65 fully insured benefit option (BYO \$4,000)                             <ul style="list-style-type: none"> <li>○ Revise eligibility to clarify temps/interns who are eligible for separate min. value plan as active employees are not eligible for retiree medical</li> </ul> </li> <li>▪ Add retiree health reimbursement arrangement (HRA)</li> <li>▪ Revise definition of "spouse" (<i>Obergefell</i>)</li> <li>▪ Clarify anti-assignment language</li> </ul>
2016 Retiree Medical (Post-65)	<ul style="list-style-type: none"> <li>▪ Add retiree health reimbursement arrangement (HRA)</li> <li>▪ Revise definition of "spouse" (<i>Obergefell</i>)</li> <li>▪ Clarify anti-assignment language</li> </ul>

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2016 Pension Plan	<ul style="list-style-type: none"> <li>▪ Reduced Pension Formula for employees hired after 1/1/2016</li> <li>▪ Capped Accredited Service at 30 years for employees hired after 1/1/2016</li> <li>▪ Added lump sum option (under \$100,000) effective 1/1/2017</li> <li>▪ Added non-spousal death benefit options effective 1/1/2017</li> </ul>
2016 Supplemental Executive Retirement Plan	<ul style="list-style-type: none"> <li>▪ Froze participation - no new executives added after 1/1/2016</li> </ul>
2017 Active Medical	<ul style="list-style-type: none"> <li>▪ Update prescription drug out of pocket maximum</li> <li>▪ Add certain services (disease and case management of chronic illness, wellness website, maternity support and nurseline) to be administered through Blue Cross Blue Shield-Alabama and Anthem as a replacement for services previously provided by Optum Health</li> <li>▪ Change medical plan design for 2017 for the BYO \$4,000 option offered to Temporary Employees and Pre-65 Retirees, including: (1) adding an out-of-pocket maximum for out-of-network claims, (2) removing the exclusion for maternity care for dependent children; (3) providing separate visit limits for rehabilitative and habilitative services; (4) removing the exclusion for services or supplies related to surgical sex transformation; and (5) adding coverage for telephonic physician visits</li> <li>▪ Add MD Live as the telemedicine vendor, effective January 1, 2017, and a change to medical plan design to remove the exclusion of services provided through teleconsultations</li> <li>▪ Change to medical plan design to remove exclusions based on an individual's sex or gender identity (including services related to sex transformations) and to cover hormone therapies, medications and procedures related to transgender care, effective January 1, 2017</li> </ul>
2017 Retiree Medical (Pre-65)	Same as Active Medical, except no out of pocket maximum for prescription drugs
2017 Retiree Medical (Post-65)	Change to medical plan design to increase the post-65 retiree prescription drug maximum annual benefit, effective January 1, 2017

**ATTACHMENT 7**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 15**

**2017 VARIABLE PAYROLL CHARGED OR ALLOCATED TO GULF FROM  
AFFILIATES**

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15. Labor Costs. Please provide all amounts included in the adjusted test year expenses for variable pay directly charged or allocated to Gulf from Southern Company Services, the parent company, and other affiliated entities, by variable pay type (i.e., Performance Pay Program, Performance Share Program, Stock Option Program, etc.).

ANSWER:

The table below includes all payroll expense charged to Gulf Power from its affiliates included in the 2017 test year adjusted O&M.

**2017 Variable Payroll Expense  
 Adjusted O&M (\$)**

<b>Variable Pay Type</b>	<b>2017 Test Year</b>
Performance Pay Program	6,130,791
Performance Share Program	1,579,617
Stock Option Program	65,410
Other	10,469
<b>Total</b>	<b>7,786,287</b>

**Note:** Includes Gulf's ownership share of expenses associated with Daniel Units 1 and 2 and Scherer Unit 3.

**ATTACHMENT 8**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 21**

**INSURANCE EXPENSE**

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21. Insurance Expense. Itemize each component of insurance expense included in the test year, and provide comparative information for calendar year 2014, 2015 and 2016 year to date. As part of the response, please explain and show, in detail, how the projected test year amount was determined. Indicate the accounts and amounts in which each item of insurance is recorded.

ANSWER:

Amounts below are recorded to Account 924.

Period Ending	All Risk Insurance Expense	Annual Accrual to Property Reserve	Total
2014	\$4,221,849	\$3,500,000	\$ 7,721,849
2015	\$4,099,815	\$3,500,004	\$ 7,599,819
2016	\$3,031,612	\$2,916,670	\$ 5,948,282*
2016 Projected	\$1,123,024	\$ 583,330	\$ 1,706,354**
2017	\$4,716,972	\$8,900,000	\$13,616,972

\* As of September 30, 2016.

\*\* Projected amounts for the remainder of 2016.

Projected amounts for the remainder of 2016 are based on estimated insurance premiums and the estimated property damage accrual.

Projected amounts for 2017 are based on estimated insurance premiums and the estimated property damage accrual. The estimated premiums are based on prior premium rates escalated to account primarily for increases in property values due to inflation. The estimated property damage accrual includes an increase of \$5,400,000 over the current authorized \$3,500,000 accrual based on the Company's request in this docket to increase the accrual. A discussion of the property damage reserve and the proposed increase in the property damage accrual is addressed in Gulf Witness Hodnett's direct testimony beginning on page 7.

**ATTACHMENT 9**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 22**

**GULF ADJUSTMENTS TO AFFILIATE CHARGES**

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22. **Affiliates. Schedule C-30. Please match the costs shown under column (5) to the expense categories shown on Schedule C-1, and separately to the expenses by account shown on Schedule C-4. Please also identify the amounts shown on Schedule C-30 that are removed from test year expenses per the adjustments shown on Schedule C-1, and state the amounts that are removed.**

## ANSWER:

Pages 4 through 6 of this response describe how the costs shown on MFR C-30 are represented on MFR C-1. Please see page 4 for the matching of the costs on MFR C-30 to the FERC accounts shown on MFR C-4.

Alabama Power Company Transmission Facility Services - \$12,649,000 – The total amount is being removed from test year expenses in column 7, line 7 of MFR C-1.

Georgia Power Company Plant Scherer Unit 3 - \$13,487,000 – Of the total amount, \$8,469,000 is not being removed from test year expenses. This amount represents non-clause operations & maintenance (O&M) expense for the portion of Scherer Unit 3 that has been rededicated to serving retail customers. The remaining amount of \$5,018,000 has been removed from test year expense on MFR C-1 as follows:

*Environmental Clause O&M - \$1,781,000*, Included in the adjustment in column 7, line 9 of MFR C-1. This item has been removed from test year operating income.

*Unit Power Sales (UPS) O&M - \$3,237,000*, Included in the adjustment in column 11, line 10 of MFR C-1. This item has been removed from test year operating income.

Mississippi Power Company Plant Daniel - \$33,772,000 – Of the total amount, \$25,660,000 is not being removed from test year expenses on MFR C-1. This portion is non-clause O&M expense related to Plant Daniel, a retail asset. The remaining amount, \$8,112,000, is Plant Daniel Environmental Clause O&M; this portion is being removed from test year expenses in the adjustment in column 7, line 9 of MFR C-1.

Mississippi Power Company Transmission Facility Services - \$146,000 – None of this amount is being removed from test year expenses on MFR C-1. This is non-clause O&M expense related to ownership in Plant Daniel.

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Page 2 of 6**Southern Company Services Service Agreement - \$66,676,000 –**

Of the total amount, \$64,289,000 is not being removed from test year expenses. This amount represents non-clause O&M that is properly included in test year expenses. The remaining amount of \$2,387,000 has been removed from test year expenses on MFR C-1 as follows:

*Environmental Clause O&M* - \$1,571,000, Included in the adjustment in column 7, line 9 of MFR C-1. This item has been removed from test year net operating income.

*Conservation Clause O&M* – \$800,000, Included in the adjustment in column 7, line 8 of MFR C-1. This item has been removed from test year net operating income.

*Wholesale Related O&M* – \$283,000, Included in the adjustment in column 7, line 10 of MFR C-1. This item has been removed from test year net operating income.

*Economic Development Related O&M (5 percent)* – \$1,000, Included in the adjustment in column 7, line 10 of MFR C-1. This item has been removed from test year net operating income.

*Tallahassee Liaison Related O&M* – \$3,000, Included in the adjustment in column 7, line 10 of MFR C-1. This item relates to information technology costs associated with Gulf's Tallahassee office and has been removed from test year net operating income.

*Pension & OPRB Related O&M* – (\$271,000), Included in the adjustment in column 9, line 10 of MFR C-1. This item represents a portion of the decrease in A&G expense as a result of the Pension Funding discussed in Gulf Witness Garvie's testimony on page 28.

**Southern Company Services Interchange Purchases - \$6,150,000 –** This charge is for the purchased energy and the entire amount has been removed in column 7, line 6 and in column 7, line 7 of MFR C-1.

**Southern Company Services Interchange Sales - (\$120,568,000) –** In conjunction with the fuel clause adjustments, this amount is removed from test year revenues in column 7, line 2 of MFR C-1.

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Southern Company Services Unit Power Sales - (\$19,652,000) – This amount is for capacity and energy revenues from UPS customers, and has been removed from the test year revenues in column 7, line 2 and column 11, line 2 of MFR C-1.

Southern Company Common Stock Dividends - \$120,600,000 – This amount is not included in the calculation of net operating income. Common stock dividends are reflected in equity. Accordingly, it is not shown on MFR C-1, Jurisdictional Net Operating Income.

Southern Company Capital Contributions – (\$150,000,000) – This amount is not included in the calculation of net operating income. Capital Contributions are reflected in equity. Accordingly, it is not shown on MFR C-1, Jurisdictional Net Operating Income.

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<b>Schedule C-30 Affiliates</b>	<b>Schedule C-4 , FERC</b>	<b>Amount (\$000s)</b>
Alabama Power Company Transmission Facility Services	567	12,649
Total		\$ 12,649
Georgia Power Company Plant Scherer Unit 3	500	\$ 453
	501	\$ 456
	502	\$ 1,150
	505	\$ 220
	506	\$ 1,317
	510	\$ 1,140
	511	\$ 734
	512	\$ 4,655
	513	\$ 775
	514	\$ 248
	920-932	\$ 2,339
Total		\$ 13,487
Mississippi Power Company Plant Daniel	500	1,199
	501	2,307
	502	3,867
	505	101
	506	6,435
	510	3,207
	511	696
	512	9,328
	513	1,498
	514	192
	570	1
	920-932	4,940
Total		\$ 33,772
Mississippi Power Company Transmission Facility Services	567	146
Total		\$ 146

Totals may not sum down due to rounding.

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<u>Schedule C-30 Affiliates</u>	<u>Schedule C-4, FERC</u>	<u>Amount (\$000s)</u>
Southern Company Services Service Agreement	500	7,547
	501	1,764
	502	80
	506	3,949
	510	1,867
	512	1,332
	514	4
	546	209
	547	609
	551	275
	553	12
	554	3
	556	1,927
	557	2,723
	560	1,372
	561	2,307
	566	945
	568	15
	569	724
	570	39
	580	3,967
	581	693
	586	87
	587	0
	588	1,753
	590	685
	591	770
	592	143
	593	11
	595	19
	597	7
	901-905	9,654
	907/911	201
	908/912	3,155
	920-932	17,794
	935	36
Total		\$ 66,676

Totals may not sum down due to rounding.

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<u>Schedule C-30 Affiliates</u>	<u>Schedule C-4 , FERC</u>	<u>Amount (\$000s)</u>
Southern Company Services Interchange Purchases	555	6,150
Total		\$ 6,150
Southern Company Services Interchange Sales	440-447	(120,568)
Total		\$ (120,568)
Southern Company Services Unit Power Sales	440-447	(19,652)
Total		\$ (19,652)
Southern Company Common Stock Dividends	N/A -This amount is not included in the calculation of net operating income.	
Southern Company Capital Contributions	N/A -This amount is not included in the calculation of net operating income.	

Totals may not sum down due to rounding.

**ATTACHMENT 10**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 25**

**GULF AFFILIATE CHARGES**

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25. **Affiliates -Allocation Factors.** Regarding the workpapers supporting the allocation factors developed and used to charge Gulf Power for all services and products from all affiliated companies including parent and service companies, please explain:
- a. If the amounts shown in the workpapers provided in response to OPC Document Request 44, after the application of the allocation factor(s) to the expenses, do not match the test year amounts shown on page C-30 of the ry1FRs, please explain why the amounts do not match.
  - b. If the amounts provided in response to OPC Document Request 44 for the 2017 test year, after the application of the allocation factor(s) to the expenses, do not match the amounts shown on MFR Schedule C-30, please provide a reconciliation between what is shown in the MFRs and what is provided for the same years in response to OPC Document Request 44. Please provide any and all workpapers and documents in electronic form, with all spreadsheet links and formulas intact, source data used, and explain all assumptions and calculations used.

**ANSWER:**

The only affiliate listed in MFR C-30 that allocates costs to Gulf Power Company is Southern Company Services (SCS). The SCS allocation manual and procedures were provided in Gulf's response to Citizens' First Request for Production of Documents Item No. 43. The remaining charges/credits in MFR C-30 are based on contractual agreements with each of our affiliates.

- a. The amounts shown in Gulf's response to Citizens' First Request for Production of Documents Item No. 44(b) for the SCS Service Agreement represent the total budget billing from SCS, including all accounts. The amounts shown in MFR C-30 include only the SCS amounts recorded to O&M accounts

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- b. Pages 3 through 36 of this response present the total SCS billing amounts and FERC accounts, including both the O&M SCS billing and the Non-O&M SCS billing amounts. There is an \$800 rounding difference from the amount shown on Citizens' First Request for Production of Documents Item No. 44(b) and the total on page 39 of this response. A reconciliation of the difference between the amounts shown in Citizens' First Request for Production of Documents Item No. 44(b) and MFR C-30 is shown below.

	<u>Amount</u>
OPC POD 44(b)	\$ 85,325,854
MFR C-30 (Row 8)	66,675,681
Difference-Non-O&M	<u>\$ 18,650,173</u>

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
4001GD	GULF POWER GROUNDWATER DEVELOPMENT	882	PRELIMIN SURVEY&INVESTIGATION	2,389
4030AS	SCGEN ACCOUNTING SERVICES	500	STM PWR-OPERATION SUPER, ENG	156,825
4030EC	ENGINEERING & CONSTRUCTION SERVICES CAPITAL SUPPORT	500	STM PWR-OPERATION SUPER, ENG	101,717
403S01	SC GENERATION SYSTEM C/O BA	500	STM PWR-OPERATION SUPER, ENG	105,743
403T01	TRANSMISSION SYSTEM C/O AND BUSINESS ANALYSTS	566	TRANS-MISC TRANS EXPENSES	49,014
404101	SCGEN SAFETY AND HEALTH SUPPORT-ALLOCATED	506	STM PWR-MISC EXP	96,062
404401	SCGEN TRAINING	506	STM PWR-MISC EXP	25,879
404402	SCGEN TRAINING DIRECT TO GULF	506	STM PWR-MISC EXP	276,146
4044EX	SCGEN TRAINING DIRECT TO GULF - EXPENSES	506	STM PWR-MISC EXP	73,376
4044PL	PLATEAU	506	STM PWR-MISC EXP	8,380
4044XP	SCGEN TRAINING - EXPENSES	500	STM PWR-OPERATION SUPER, ENG	22,255
40AA01	CRAFT LABOR OUTAGE	500	STM PWR-OPERATION SUPER, ENG	59,355
40AA02	CRAFT LABOR PROJECT CAPITAL SPLIT	308	<No Desc>	41,550
40AA12	CRAFT LABOR PROJECT O&M SPLIT	500	STM PWR-OPERATION SUPER, ENG	17,808
40AB01	GEN VP OPERATIONS SERVICES	500	STM PWR-OPERATION SUPER, ENG	35,418
40ABCP	CAPITAL CONSTRUCTION SAFETY	308	<No Desc>	29,864
40ABHP	GEN OPERATIONS HUMAN PERFORMANCE	500	STM PWR-OPERATION SUPER, ENG	1,692
40ABOM	O&M CONSTRUCTION SAFETY	506	STM PWR-MISC EXP	34,279
40AC01	TRANS VP OPERS SVCS	566	TRANS-MISC TRANS EXPENSES	7,497
40ACHP	TRANS HUMAN PERFORMANCE	566	TRANS-MISC TRANS EXPENSES	18,067
40ACTT	TRANS TECHNICAL TRAINING	566	TRANS-MISC TRANS EXPENSES	10,698
426801	END-USE RESEARCH PROJECTS	908	CUSTOMER ASSISTANCE EXPENSES	123,970
4268PD	PROJECT DATA ACCESS AND STORAGE	908	CUSTOMER ASSISTANCE EXPENSES	1,568
427001	POWER DELIVERY RESEARCH - OVERHEAD TRANSMISSION	566	TRANS-MISC TRANS EXPENSES	89,477
427101	POWER DELIVERY RESEARCH - GRID OPERATIONS	566	TRANS-MISC TRANS EXPENSES	32,411
4271PM	AREVA PMU EVALUATIONS	566	TRANS-MISC TRANS EXPENSES	660
427201	POWER DELIVERY RESEARCH - TRANSMISSION SUBSTATIONS	566	TRANS-MISC TRANS EXPENSES	55,859
4272GT	GREENSMITH TESTING	891	RESEARCH, DEVOP & DEMO EXP	36
427301	POWER DELIVERY RESEARCH - DISTRIBUTION	581	DIST-LOAD DISPATCHING	94,640
4286LD	LEADERSHIP DEVELOPMENT (SCG-HR)	506	STM PWR-MISC EXP	3,388
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	309	<No Desc>	4,853
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	426	OTHER INCOME & DEDUCTIONS	194
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	500	STM PWR-OPERATION SUPER, ENG	6,044
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	510	STM PWR-MAINT-SUPERVISION,ENG	1,624
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	546	OTH PWR GEN-OPER SUPER, ENG	399
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	551	OTH PWR GEN-MAINT SUPER, ENG	193
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	556	SYST CONTROL AND LOAD DISPATCH	1,166
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	557	OTHER EXPENSES	1,432
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	560	TRANS-OPER SUPERVISION AND ENG	1,880
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	580	DIST-OPERATION SUPERVISION,ENG	1,458
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	580	DIST-MAINT SUPERVISION AND ENG	504
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	737	PROCUREMENT,MAT,STORES EXP	308
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	903	CUST RECORDS AND COLLECT EXP	2,158
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	908	CUSTOMER ASSISTANCE EXPENSES	1,210
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	912	DEMONSTRATING AND SELLING EXP	12
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL	923	OUTSIDE SERVICES EMPLOYED	6,262
430901	SUBSTATION GROUNDWATER MONITORING	569	TRANS-MAINT STRUCT,COMP,EQUIP	85,533
430901	SUBSTATION GROUNDWATER MONITORING	591	DIST-MAINT-STRUCTURES	769,795
4323CP	COMPLIANCE SUPPORT - CROSSWHITE	506	STM PWR-MISC EXP	72,075
4323NC	COMPLIANCE NERC CIP	506	STM PWR-MISC EXP	41,399
4328CP	TRANSMISSION COMPLIANCE SUPPORT	580	TRANS-OPER SUPERVISION AND ENG	56,265
4328NC	COMPLIANCE NERC CIP	580	TRANS-OPER SUPERVISION AND ENG	46,985
4330AC	ENTERPRISE ACCESS CONTROL	935	MAINTENANCE OF GENERAL PLANT	11,564
4330AM	ENTERPRISE ACCESS CONTROL	935	MAINTENANCE OF GENERAL PLANT	24,083
4330C1	ACCESS CONTROL	303	MISCELLANEOUS INTANGIBLE PLANT	120
434901	FUEL SERVICES - PLANNING	501	STM PWR-FUEL	120,408
435001	FIELD SERVICES OTHER THAN MINE OPERATION - PRODUCTION	501	STM PWR-FUEL	57,527
435101	FUEL SERVICES - COAL SUPPORT	501	STM PWR-FUEL	125,162
435105	FUEL SERVICES - GENERAL MGR. COAL PROCUREMENT, PLANNING & LO	501	STM PWR-FUEL	46,521
435106	FUEL SERVICES - GENERAL MGR. PRODUCTION SUPPORT	501	STM PWR-FUEL	33,255
435112	FUEL SERVICES - COAL PROCUREMENT	501	STM PWR-FUEL	188,162
435113	FUEL SERVICES - OIL PROCUREMENT	501	STM PWR-FUEL	17,628
435114	FUEL SERVICES - TRANSPORTATION SERVICES	501	STM PWR-FUEL	197,423
435116	FUEL SERVICES - TECHNICAL SERVICES, WEIGHING & SAMPLING	501	STM PWR-FUEL	96,898
435117	FUEL SERVICES - COMBUSTION BY-PRODUCT SUPPORT	501	STM PWR-FUEL	41,090
435118	LIMESTONE PRODUCTION	512	STM PWR-MAINT-BOILER PLANT	14,095
435121	GYPSSUM PRODUCTION:THURLOW DAM PH ROOF DRAIN & BREAKER PADS RE	502	STM PWR-STEAM EXPENSES	73,078
435122	LIMESTONE PROCUREMENT	506	STM PWR-MISC EXP	14,180
4351AM	FUEL SERVICES - EMISSION ALLOWANCE MANAGEMENT	501	STM PWR-FUEL	8,633
4351B1	BIOMASS - PROCUREMENT	501	STM PWR-FUEL	225
4351RM	RAILCAR MAINTENANCE	501	STM PWR-FUEL	57,747
4351RU	FUEL SERVICES - RAILCAR UTILIZATION	501	STM PWR-FUEL	54,408
435201	FUEL SVCS GAS SUPPORT	501	STM PWR-FUEL	41,779
435201	FUEL SVCS GAS SUPPORT	547	OTH PWR GEN-FUEL	378,006
4352GH	FUEL SERVICES - GULF GAS HEDGING	547	OTH PWR GEN-FUEL	118,047
435601	AIR QUALITY STUDIES	508	STM PWR-MISC EXP	19,590
436201	RESEARCH ADMINISTRATION	930	MISC GEN/GEN ADV EXP	57,188
43622A	RESEARCH ADMIN-EPRI NONREIMBURSABLE EXPENSES	930	MISC GEN/GEN ADV EXP	191
4362HE	HYDROGEN ECONOMY	506	STM PWR-MISC EXP	37,440
4362HE	HYDROGEN ECONOMY	908	CUSTOMER ASSISTANCE EXPENSES	24,960

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
4362UA	UNMANNED AIRCRAFT SYSTEMS	508	STM PWR-MISC EXP	23,712
4362UA	UNMANNED AIRCRAFT SYSTEMS	566	TRANS-MISC TRANS EXPENSES	47,424
4362UA	UNMANNED AIRCRAFT SYSTEMS	588	DIST-MISC DISTRIBUTION EXP	47,424
4362WD	WATER DESALINATION	506	STM PWR-MISC EXP	13,104
4362WD	WATER DESALINATION	908	CUSTOMER ASSISTANCE EXPENSES	8,736
436501	FLUE GAS TREATMENT	506	STM PWR-MISC EXP	218,828
436701	FPSC GPIF SIMULATIONS - SYSTEM PLANNING	510	STM PWR-MAINT-SUPERVISION,ENG	12,898
437401	FUEL SERVICES - OPCO SUPPORT	501	STM PWR-FUEL	433,253
437501	ENVIRONMENTAL REG	508	STM PWR-MISC EXP	273,934
4375UG	J-GROUP DUES	508	STM PWR-MISC EXP	70,200
4376CR	PLANT CRIST ANNUAL WATER QUALITY MONITORING	508	STM PWR-MISC EXP	100,068
4376SH	PLANT SCHOLTZ ANNUAL WATER QUALITY MONITORING	508	STM PWR-MISC EXP	78,740
4378SM	PLANT SMITH ANNUAL WATER QUALITY MONITORING	508	STM PWR-MISC EXP	84,376
437T01	RETAIL GENERATION DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	145,200
438701	ADVANCED END-USE TECHNOLOGY RESEARCH	908	CUSTOMER ASSISTANCE EXPENSES	179,925
4387C8	END-USE EMISSION ANALYSIS TOOL	908	CUSTOMER ASSISTANCE EXPENSES	1,043
4387NT	PQ NEW TECHNOLOGY ASSESSMENTS	908	CUSTOMER ASSISTANCE EXPENSES	12
4387QD	PQ TECHNOLOGY TRANSFER	908	CUSTOMER ASSISTANCE EXPENSES	36
438901	SCGEN PRESIDENT	500	STM PWR-OPERATION SUPER, ENG	144,144
4389FE	T. FANNING EXTERNAL BOARDS (BL)	426	OTHER INCOME & DEDUCTIONS	8,582
4389GF	GENERATION FORUM	500	STM PWR-OPERATION SUPER, ENG	7,920
439901	SOUTHERN COMPANY GENERATION EVP	506	STM PWR-MISC EXP	74,087
4399RR	SCGEN RESCUE RODEO	500	STM PWR-OPERATION SUPER, ENG	11,997
441110	529-MONITORING & DIAGNOSTIC CENTER	500	STM PWR-OPERATION SUPER, ENG	163,785
441114	528-AUTOTOUR SUPPORT	500	STM PWR-OPERATION SUPER, ENG	6,210
441116	531-PORTFOLIO MANAGER SUPPORT	500	STM PWR-OPERATION SUPER, ENG	6,210
441129	PLAYBOOK CHAPTER SIX	500	STM PWR-OPERATION SUPER, ENG	17,866
441143	GROUND WATER MONITORING	506	STM PWR-MISC EXP	13,589
441170	665-EQUIP SUPP MOTORS/ MOTOR REPAIR	500	STM PWR-OPERATION SUPER, ENG	38,824
441185	811-COMPONENT TESTING (PERFORMANCE)-COMBUSTION TUNING	500	STM PWR-OPERATION SUPER, ENG	22,114
441187	813-COMPONENT TESTING (PERFORMANCE)-FANS	500	STM PWR-OPERATION SUPER, ENG	6,245
4411BK	834-OIS USER SUPPORT AND TRAINING	500	STM PWR-OPERATION SUPER, ENG	19,490
4411BS	818-HEAT RATE REVIEWS	500	STM PWR-OPERATION SUPER, ENG	8,061
4411BT	826-HEAT RATE TRAINING	500	STM PWR-OPERATION SUPER, ENG	8,061
4411FR	974-FLEET REVIEW BOARD	500	STM PWR-OPERATION SUPER, ENG	46,437
441238	988-MATS & SCR ENGINEERING & FIELD SUPPORT	500	STM PWR-OPERATION SUPER, ENG	28,889
441251	597-WATER AND WASTEWATER TREATMENT ENG & FIELD SUPP	500	STM PWR-OPERATION SUPER, ENG	35,878
441253	789-COOLING SYSTEMS ENGINEERING & FIELD SUPPORT	500	STM PWR-OPERATION SUPER, ENG	11,785
441255	577-WATER CHEMISTRY FIELD SUPPORT AND TRAINING	500	STM PWR-OPERATION SUPER, ENG	11,785
441281	805-COMPONENT TESTING (PERFORMANCE)-STEAM TURBINE	500	STM PWR-OPERATION SUPER, ENG	18,090
441282	806-COMPONENT TESTING (PERFORMANCE)-STEAM PATH AUDIT	500	STM PWR-OPERATION SUPER, ENG	4,886
441289	815-COMPONENT TESTING (PERFORMANCE)-PUMPS	500	STM PWR-OPERATION SUPER, ENG	12,388
441292	837-THERMAL PERFORMANCE CONSULTING & EVALUATIONS	500	STM PWR-OPERATION SUPER, ENG	6,271
441294	676-DCS SUPPORT -FFC	500	STM PWR-OPERATION SUPER, ENG	3,176
441296	578-TURBINE CONTROL SUPPORT	500	STM PWR-OPERATION SUPER, ENG	1,691
4412A4	687-CONTROL SYSTEMS INTEGRITY	500	STM PWR-OPERATION SUPER, ENG	119,224
4412AJ	780-NEW GEN CYCLES & EQUIPMENT	500	STM PWR-OPERATION SUPER, ENG	3,207
4412AU	766-GAS TURBINE EQUIPMENT EVALUATION	500	STM PWR-OPERATION SUPER, ENG	3,207
4412B7	787-COMPONENT TEAM MAINTENANCE STRATEGY	500	STM PWR-OPERATION SUPER, ENG	3,131
4412B8	788-TURBINE SYSTEM ISSUES, SUPPORT AND PROJECTS	500	STM PWR-OPERATION SUPER, ENG	6,262
4412BR	833-NEW SOURCE REVIEW	500	STM PWR-OPERATION SUPER, ENG	3,136
4412BU	827-HEAT RATE PROGRAM DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	6,271
441315	530-DATA MINING, ANALYSIS & REPORTING	500	STM PWR-OPERATION SUPER, ENG	22,944
441317	532-ENTERPRISE TOOLS (MAXIMO, PRIMAVERA, PP)	500	STM PWR-OPERATION SUPER, ENG	47,794
441318	540-PLANTVIEW SUPPORT	500	STM PWR-OPERATION SUPER, ENG	5,736
441323	825-TURBINE DIAGNOSTICS/BALANCING (SHOP/FIELD)	500	STM PWR-OPERATION SUPER, ENG	5,804
441327	535-CRAFT LABOR SUPPORT	500	STM PWR-OPERATION SUPER, ENG	17,708
441330	538-PROPERTY ACCESS CONTROL	500	STM PWR-OPERATION SUPER, ENG	8,854
441373	668-EQUIP SUPP TRANSFORMERS NON ROUTINE/DGA CONSULTING	500	STM PWR-OPERATION SUPER, ENG	14,801
4413AQ	779-FIBERGLASS AND NON-METALLICS	500	STM PWR-OPERATION SUPER, ENG	8,989
4413BQ	832-EIA (ENERGY INFORMATION ADMINISTRATION)	500	STM PWR-OPERATION SUPER, ENG	3,723
441411	525-CBM	500	STM PWR-OPERATION SUPER, ENG	26,059
441412	526-ASSET MANAGEMENT (PRO)	500	STM PWR-OPERATION SUPER, ENG	33,300
441413	527-CORRECTIVE ACTION PROGRAM RCA	500	STM PWR-OPERATION SUPER, ENG	11,791
441420	802-GASTURB DIAGNOSTICS/BALANCING (SHOP/FIELD)	500	STM PWR-OPERATION SUPER, ENG	4,594
441421	803-VIBRATION DIAGNOSTICS/ALIGNMENT/BALANCING	500	STM PWR-OPERATION SUPER, ENG	7,657
441422	804-SYSTEM 1 SUPPORT	500	STM PWR-OPERATION SUPER, ENG	6,125
441425	533-PLANNED OUTAGE PROCESS IMPROVEMENT	500	STM PWR-OPERATION SUPER, ENG	14,020
441426	534-PLANNED OUTAGE SCHEDULING	500	STM PWR-OPERATION SUPER, ENG	28,039
441443	590-GEOLOGY, GEOCHEMISTRY & GROUNDWATER MONITORING	500	STM PWR-OPERATION SUPER, ENG	39,684
441444	591-GEOTECHNICAL/ GEO-ENV ENG AND FIELD SUPP	500	STM PWR-OPERATION SUPER, ENG	20,917
441448	594-FGD & CHEMICAL SYSTEMS ENGINEERING & FIELD SUPPORT	500	STM PWR-OPERATION SUPER, ENG	44,844
441460	655-NERC/SERC PROGRAM SUPPORT	500	STM PWR-OPERATION SUPER, ENG	39,950
441461	656-PROTECTIVE RELAYING PROGRAM SUPPORT	500	STM PWR-OPERATION SUPER, ENG	82,581
441471	666-EQUIP SUPPO GENERATOR INSPECTION/ TESTING	500	STM PWR-OPERATION SUPER, ENG	14,192
441472	667-EQUIP SUPP BATTERIES NON ROUTINE SUPPORT	500	STM PWR-OPERATION SUPER, ENG	15,328
441474	669-EQUIP SUPP GROUNDING/ CATHODIC PROT/ LIGHTENING PROT	500	STM PWR-OPERATION SUPER, ENG	14,192
441477	672-ENG STUDIES BLACK START/BUS CAPACITY/ VOLTAGE DROPT	500	STM PWR-OPERATION SUPER, ENG	64,452
441483	808-COMPONENT TESTING GAS TURBINE	500	STM PWR-OPERATION SUPER, ENG	20,287
441497	680-PLC SUPPORT	500	STM PWR-OPERATION SUPER, ENG	1,590

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441498	681-CYBER SECURITY SUPPORT	500	STM PWR-OPERATION SUPER, ENG	5,836
441499	682-GOVERNOR MODELLING	500	STM PWR-OPERATION SUPER, ENG	1,537
4414A1	683 - AGC/RTU SUPPORT	500	STM PWR-OPERATION SUPER, ENG	11,673
4414A2	684-OIS AND DATA ACQUISITION SYSTEMS	500	STM PWR-OPERATION SUPER, ENG	33,115
4414A3	685-REVENUE METERING I&C SUPPORT	500	STM PWR-OPERATION SUPER, ENG	17,509
4414A5	689-CYBER SECURITY PROGRAM MANAGEMENT AND SUPPORT	500	STM PWR-OPERATION SUPER, ENG	108,706
4414A8	693-I&C FLEET STRATEGY	500	STM PWR-OPERATION SUPER, ENG	14,813
4414A8	697-I&C TECHNICAL STANDARDS	500	STM PWR-OPERATION SUPER, ENG	29,627
4414AN	775-HIGH ENERGY PIPING, VENT STACKS, HANGERS, PIPELINES, TWI	500	STM PWR-OPERATION SUPER, ENG	15,759
4414AP	777-METALLURGY TROUBLESHOOTING INSPECTION & REPAIR	500	STM PWR-OPERATION SUPER, ENG	20,459
4414AS	782-STEAM & GAS TURBINE TROUBLESHOOTING, INSPECTION & REPAIR	500	STM PWR-OPERATION SUPER, ENG	2,946
4414AW	799-HRSG BOILER EQUIPMENT EVALUATION	500	STM PWR-OPERATION SUPER, ENG	2,670
4414AZ	773-MECH AUX PUMPS TROUBLESHOOTING INSPECTION & REPAIR	500	STM PWR-OPERATION SUPER, ENG	11,778
4414B1	772-MECH AUX VALVES TROUBLESHOOTING INSPECTION & REPAIR	500	STM PWR-OPERATION SUPER, ENG	5,889
4414B2	771-MECH AUX, GEAR BOXES & COUPLINGS TROUBLESHOOTING	500	STM PWR-OPERATION SUPER, ENG	5,889
4414B9	790-HIGH ENERGY PIPING-SYSTEM INITIATIVES	500	STM PWR-OPERATION SUPER, ENG	12,865
4414BB	792-MATERIAL HANDLING SYSTEM ISSUES, SUPPORT AND PROJECTS	500	STM PWR-OPERATION SUPER, ENG	2,958
4414BD	794-METALLURGY DESIGN ISSUES AND SUPP, TECH CONS AND LABS	500	STM PWR-OPERATION SUPER, ENG	1,778
4414BE	795-BOILER SYSTEM ISSUES, SUPPORT AND PROJECTS	500	STM PWR-OPERATION SUPER, ENG	17,790
4414BG	797-HRSG SYSTEM ISSUES AND SUPPORT	500	STM PWR-OPERATION SUPER, ENG	5,909
4414BN	830-OPERATIONS STRATEGY DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	11,088
4414BP	831-UNIT DISPATCH AND COMMITMENT	500	STM PWR-OPERATION SUPER, ENG	2,947
4414BX	977-GADS ADMIN	500	STM PWR-OPERATION SUPER, ENG	7,325
4414BY	978-KPI REPORTING AND ANALYSIS	500	STM PWR-OPERATION SUPER, ENG	7,325
4414C3	982-REGULATORY ACTIVITIES	500	STM PWR-OPERATION SUPER, ENG	7,325
4414C4	983-RELIABILITY CONSULTING	500	STM PWR-OPERATION SUPER, ENG	7,325
4414C5	984-SCGEN GOALS	500	STM PWR-OPERATION SUPER, ENG	7,325
441601	502-CC FLEET MANAGEMENT - REGULATED FLEET ONLY	500	STM PWR-OPERATION SUPER, ENG	54,508
441603	506-LTSA MANAGEMENT	500	STM PWR-OPERATION SUPER, ENG	643
441701	501-CC FLEET MANAGEMENT - REGULATED AND SPC FLEET	500	STM PWR-OPERATION SUPER, ENG	2,105
441702	505-LTSA DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	4,735
441704	507-O&M MODELING	500	STM PWR-OPERATION SUPER, ENG	6,840
441708	511-TECHNICAL SERVICES CC	500	STM PWR-OPERATION SUPER, ENG	702
441709	512-TECHNICAL SERVICES CT	500	STM PWR-OPERATION SUPER, ENG	1,226
441832	587-ENV PLANNING AND STRATEGY-TECH & ECONOMIC ANALYSIS	500	STM PWR-OPERATION SUPER, ENG	44,843
441840	990-ESP & ASH HANDLING ENGINEERING & FIELD SUPPORT	500	STM PWR-OPERATION SUPER, ENG	30,471
441886	812-COMPONENT TESTING (PERFORMANCE)-SCR TUNING	500	STM PWR-OPERATION SUPER, ENG	27,061
4418AM	776-COAL BOILERS TROUBLESHOOTING INSPECTION & REPAIR	500	STM PWR-OPERATION SUPER, ENG	7,322
4418B3	783-ROLLING STOCK MAINTENANCE (O&M)	500	STM PWR-OPERATION SUPER, ENG	7,871
4418BC	793-ROLLING STOCK PROJECTS (CAPITAL)	500	STM PWR-OPERATION SUPER, ENG	7,871
4418BF	FOSSIL FUELS VENDOR ALLIANCE	500	STM PWR-OPERATION SUPER, ENG	6,375
4418CE	FUELS OPERATIONS SUPPORT	500	STM PWR-OPERATION SUPER, ENG	63,749
4418FR	FLEET REVIEW BOARD	500	STM PWR-OPERATION SUPER, ENG	24,417
442901	PROJECT MANAGEMENT	508	STM PWR-MISC EXP	95,506
442904	GENERATION SYSTEM STUDIES	508	STM PWR-MISC EXP	22,053
4429AA	ENGINEERING	508	STM PWR-MISC EXP	3,101
44521Q	QUALITY PROGRAM	510	STM PWR-MAINT-SUPERVISION,ENG	2,174
445301	WATER AND WASTE MANAGEMENT PROGRAMS	508	STM PWR-MISC EXP	10,762
445501	ADVANCED ENERGY SYSTEMS	508	STM PWR-MISC EXP	4,695
4455CL	COAL LIQUEFACTION	508	STM PWR-MISC EXP	2,406
4455CS	PSDF COST SHARE	508	STM PWR-MISC EXP	184,942
4455UN	DOE PROJECT EXPENSES NOT BILLABLE TO DOE	508	STM PWR-MISC EXP	98,006
445601	THERMAL AND FLUID SCIENCES	508	STM PWR-MISC EXP	114,487
4456CB	CONSULTING BUDGET	508	STM PWR-MISC EXP	1,334
446001	SCGEN-TECH TRNG I&C ACADEMY	508	STM PWR-MISC EXP	23,308
4461JC	VENDOR QUALIFICATION	508	STM PWR-MISC EXP	1,374
4462AA	MANAGEMENT AND SUPERVISION	510	STM PWR-MAINT-SUPERVISION,ENG	11,465
446701	ENGINEERING DRAWING STORAGE & MAINT.	500	STM PWR-OPERATION SUPER, ENG	10,967
4467DP	DISTRIBUTION OPERATING PROCEDURES DOCUMENT-GULF	581	DIST-LOAD DISPATCHING	1,746
448D01	MOBILE MAXIMO	506	STM PWR-MISC EXP	10,224
448D01	MOBILE MAXIMO	737	PROCUREMENT,MAT,STORES EXP	17,892
448D01	MOBILE MAXIMO	923	OUTSIDE SERVICES EMPLOYED	23,004
4502SP	SENIOR PRODUCTION OFFICER	500	STM PWR-OPERATION SUPER, ENG	468,337
452301	REGIONAL AIR QUALITY ISSUES	506	STM PWR-MISC EXP	417,260
4583MP	ENV. MAINTENANCE PROCEDURE DEV	508	STM PWR-MISC EXP	21,752
4583OP	ENV. OPERATIONS PROCEDURE DEVELOPMENT	508	STM PWR-MISC EXP	17,672
458701	PIPING AND HANGER INSPECTION PROGRAMS	512	STM PWR-MAINT-BOILER PLANT	1,200
4608AS	ADVISORY SERVICES	309	<No Desc>	71
4608AS	ADVISORY SERVICES	428	OTHER INCOME & DEDUCTIONS	3
4608AS	ADVISORY SERVICES	560	TRANS-OPER SUPERVISION AND ENG	178
4608AS	ADVISORY SERVICES	566	TRANS-MISC TRANS EXPENSES	178
4608AS	ADVISORY SERVICES	580	DIST-OPERATION SUPERVISION,ENG	3,242
4608AS	ADVISORY SERVICES	586	DIST-METER EXPENSES	38
4608AS	ADVISORY SERVICES	590	DIST-MAINT SUPERVISION AND ENG	388
4608AS	ADVISORY SERVICES	592	DIST-MAINT-STATION EQUIP	261
4608AS	ADVISORY SERVICES	595	DIST-MAINT-LINE TRANSFORMERS	24
4608AS	ADVISORY SERVICES	597	DIST-MAINT-METERS	12
4608AS	ADVISORY SERVICES	737	PROCUREMENT,MAT,STORES EXP	416
4608AS	ADVISORY SERVICES	740	VEHICLE MAINTENANCE CENTERS	119
4608AS	ADVISORY SERVICES	903	CUST RECORDS AND COLLECT EXP	713

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
4608AS	ADVISORY SERVICES	905	MISC CUSTOMER ACCOUNTS EXP	2,375
4608AS	ADVISORY SERVICES	907	SUPERVISION	86
4608AS	ADVISORY SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	1,510
4608AS	ADVISORY SERVICES	912	DEMONSTRATING AND SELLING EXP	48
4608AS	ADVISORY SERVICES	923	OUTSIDE SERVICES EMPLOYED	2,257
4608LE	INTELLECTUAL PROPERTY	309	<No Desc>	201
4608LE	INTELLECTUAL PROPERTY	560	TRANS-OPER SUPERVISION AND ENG	503
4608LE	INTELLECTUAL PROPERTY	568	TRANS-MISC TRANS EXPENSES	503
4608LE	INTELLECTUAL PROPERTY	580	DIST-OPERATION SUPERVISION,ENG	9,158
4608LE	INTELLECTUAL PROPERTY	586	DIST-METER EXPENSES	101
4608LE	INTELLECTUAL PROPERTY	590	DIST-MAINT SUPERVISION AND ENG	1,040
4608LE	INTELLECTUAL PROPERTY	592	DIST-MAINT-STATION EQUIP	739
4608LE	INTELLECTUAL PROPERTY	595	DIST-MAINT-LINE TRANSFORMERS	69
4608LE	INTELLECTUAL PROPERTY	597	DIST-MAINT-METERS	32
4608LE	INTELLECTUAL PROPERTY	737	PROCUREMENT,MAT,STORES EXP	1,174
4608LE	INTELLECTUAL PROPERTY	740	VEHICLE MAINTENANCE CENTERS	333
4608LE	INTELLECTUAL PROPERTY	903	CUST RECORDS AND COLLECT EXP	2,013
4608LE	INTELLECTUAL PROPERTY	905	MISC CUSTOMER ACCOUNTS EXP	6,711
4608LE	INTELLECTUAL PROPERTY	907	SUPERVISION	190
4608LE	INTELLECTUAL PROPERTY	908	CUSTOMER ASSISTANCE EXPENSES	4,255
4608LE	INTELLECTUAL PROPERTY	912	DEMONSTRATING AND SELLING EXP	132
4608LE	INTELLECTUAL PROPERTY	923	OUTSIDE SERVICES EMPLOYED	6,374
4608TC	TECHNOLOGY CONSULTING	309	<No Desc>	14
4608TC	TECHNOLOGY CONSULTING	560	TRANS-OPER SUPERVISION AND ENG	39
4608TC	TECHNOLOGY CONSULTING	566	TRANS-MISC TRANS EXPENSES	39
4608TC	TECHNOLOGY CONSULTING	580	DIST-OPERATION SUPERVISION,ENG	716
4608TC	TECHNOLOGY CONSULTING	586	DIST-METER EXPENSES	11
4608TC	TECHNOLOGY CONSULTING	590	DIST-MAINT SUPERVISION AND ENG	84
4608TC	TECHNOLOGY CONSULTING	592	DIST-MAINT-STATION EQUIP	58
4608TC	TECHNOLOGY CONSULTING	595	DIST-MAINT-LINE TRANSFORMERS	2
4608TC	TECHNOLOGY CONSULTING	737	PROCUREMENT,MAT,STORES EXP	91
4608TC	TECHNOLOGY CONSULTING	740	VEHICLE MAINTENANCE CENTERS	26
4608TC	TECHNOLOGY CONSULTING	903	CUST RECORDS AND COLLECT EXP	159
4608TC	TECHNOLOGY CONSULTING	905	MISC CUSTOMER ACCOUNTS EXP	527
4608TC	TECHNOLOGY CONSULTING	907	SUPERVISION	21
4608TC	TECHNOLOGY CONSULTING	908	CUSTOMER ASSISTANCE EXPENSES	328
4608TC	TECHNOLOGY CONSULTING	912	DEMONSTRATING AND SELLING EXP	12
4608TC	TECHNOLOGY CONSULTING	923	OUTSIDE SERVICES EMPLOYED	506
4651B1	BUDGET SIMPLIFICATION PRODUCTION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	21,185
4661MB	ITRON EE SUPPORT	902	METER READING EXPENSES	75,937
4661MB	ITRON EE SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	3,996
4661MS	METS PRODUCTION SUPPORT	586	DIST-METER EXPENSES	14,834
4661MT	ITRON EE ENHANCEMENTS	902	METER READING EXPENSES	17,938
4661MT	ITRON EE ENHANCEMENTS	908	CUSTOMER ASSISTANCE EXPENSES	944
4661UP	ITRON UPGRADES	902	METER READING EXPENSES	15,077
4661UP	ITRON UPGRADES	908	CUSTOMER ASSISTANCE EXPENSES	795
466909	POWER DELIVERY SYST-PROGRAM MAINTENANCE	588	DIST-MISC DISTRIBUTION EXP	59,617
4669CJ	JACOB	588	DIST-MISC DISTRIBUTION EXP	9,590
4669CM	CAMP 1.8 RELEASE	588	DIST-MISC DISTRIBUTION EXP	2,728
4669CO	ARCOS	588	DIST-MISC DISTRIBUTION EXP	30,886
4669FA	FALLS LIGHTNING STRIKE DATA APPLICATION	588	DIST-MISC DISTRIBUTION EXP	5,000
4669GJ	JETS - GULF REPORTING	588	DIST-MISC DISTRIBUTION EXP	3,838
4669JU	JOINT USE - GULF	588	DIST-MISC DISTRIBUTION EXP	3,838
4669M5	M5 SUPPORT	740	VEHICLE MAINTENANCE CENTERS	10,156
4669MA	MOBILE/FIELD APPLICATIONS	308	<No Desc>	11,328
4669MA	MOBILE/FIELD APPLICATIONS	588	DIST-MISC DISTRIBUTION EXP	3,192
4669MO	MORI FIELD AUTO	588	DIST-MISC DISTRIBUTION EXP	935
4669OS	SC OUTAGE SUMMARY	588	DIST-MISC DISTRIBUTION EXP	3,406
4669RM	REMEDY	581	DIST-LOAD DISPATCHING	37,080
4669RN	ROUGHIN	588	DIST-MISC DISTRIBUTION EXP	3,838
4669SB	AS SUBSCRIPTIONS	588	DIST-MISC DISTRIBUTION EXP	45,386
4669ST	STORM TOOL	588	DIST-MISC DISTRIBUTION EXP	7,638
4669T9	CAMP ENHANCEMENTS	588	DIST-MISC DISTRIBUTION EXP	18,187
4669TL	SOUTHERN COMPANY ON-LINE TOOL CATALOG	588	DIST-MISC DISTRIBUTION EXP	975
4669TS	CAMP SUPPORT	588	DIST-MISC DISTRIBUTION EXP	10,249
4675DA	EMS DAR/SCADA	580	DIST-OPERATION SUPERVISION,ENG	33,252
4675EM	GULF EMS DATA NETWORK SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	6,104
4675EM	GULF EMS DATA NETWORK SUPPORT	561	TRANS-LOAD DISPATCHING	36,611
4675EM	GULF EMS DATA NETWORK SUPPORT	581	DIST-LOAD DISPATCHING	18,307
4675EX	EXMUX O&M WORK	570	TRANS-MAINT-STATION EQUIP	38,796
4675FA	GULF EMS FAN CIRCUITS	556	SYST CONTROL AND LOAD DISPATCH	573
4675FA	GULF EMS FAN CIRCUITS	561	TRANS-LOAD DISPATCHING	3,444
4675FA	GULF EMS FAN CIRCUITS	581	DIST-LOAD DISPATCHING	1,721
4675FR	GULF SUBSTATION FRAME RELAY CIRCUIT COSTS	556	SYST CONTROL AND LOAD DISPATCH	1,504
4675FR	GULF SUBSTATION FRAME RELAY CIRCUIT COSTS	561	TRANS-LOAD DISPATCHING	9,024
4675FR	GULF SUBSTATION FRAME RELAY CIRCUIT COSTS	581	DIST-LOAD DISPATCHING	4,512
4675MA	GULF MAS RADIO INFRASTRUCTURE SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	21,642
4675MA	GULF MAS RADIO INFRASTRUCTURE SUPPORT	561	TRANS-LOAD DISPATCHING	129,853
4675MA	GULF MAS RADIO INFRASTRUCTURE SUPPORT	581	DIST-LOAD DISPATCHING	64,828
4675RU	FPC EMS FIELD RTU REPAIR	556	SYST CONTROL AND LOAD DISPATCH	3,324

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4675RJ	FPC EMS FIELD RTU REPAIR	561	TRANS-LOAD DISPATCHING	19,956
4675RJ	FPC EMS FIELD RTU REPAIR	581	DIST-LOAD DISPATCHING	9,972
4690AE	ADVANCED ENERGY MANAGEMENT	908	CUSTOMER ASSISTANCE EXPENSES	315,808
46AETA	STRATEGIC TELECOMMUNICATIONS	560	TRANS-OPER SUPERVISION AND ENG	19,700
46AETA	STRATEGIC TELECOMMUNICATIONS	561	TRANS-LOAD DISPATCHING	17,626
46AETA	STRATEGIC TELECOMMUNICATIONS	566	TRANS-MISC TRANS EXPENSES	3,110
46AETA	STRATEGIC TELECOMMUNICATIONS	580	DIST-OPERATION SUPERVISION,ENG	27,993
46AETA	STRATEGIC TELECOMMUNICATIONS	581	DIST-LOAD DISPATCHING	8,297
46AETA	STRATEGIC TELECOMMUNICATIONS	903	CUST RECORDS AND COLLECT EXP	24,886
46AETA	STRATEGIC TELECOMMUNICATIONS	923	OUTSIDE SERVICES EMPLOYED	2,076
46AF01	ACCOUNTING MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	3,600
46AF03	TAX & COST ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	1,884
46AF04	CORPORATE ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	1,894
46AF05	ACCOUNTING SERVICES	923	OUTSIDE SERVICES EMPLOYED	5,724
46AF06	PROPERTY ACCOUNTING	309	<No Desc>	3,888
46AF06	PROPERTY ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	1,296
46AF07	CORPORATE PLANNING ADMIN.	923	OUTSIDE SERVICES EMPLOYED	4,380
46AF08	BUDGETS	923	OUTSIDE SERVICES EMPLOYED	2,616
46AF10	TREASURY	923	OUTSIDE SERVICES EMPLOYED	948
46AF11	RATES & REGULATORY MATTERS	923	OUTSIDE SERVICES EMPLOYED	10,200
46AF12	TREASURY & RATES/REGULATORY	923	OUTSIDE SERVICES EMPLOYED	468
46AF14	INTERNAL CONTROLS	923	OUTSIDE SERVICES EMPLOYED	2,424
46AF15	ACCOUNTING SYSTEMS	923	OUTSIDE SERVICES EMPLOYED	2,280
46AFAP	ACCOUNTS PAYABLE MAINFRAME CHARGES	923	OUTSIDE SERVICES EMPLOYED	1,281
46AP21	MISC P&M APPS PRODUCTION SUPPORT	737	PROCUREMENT,MAT,STORES EXP	2,653
46AP21	MISC P&M APPS PRODUCTION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	2,653
46APPO	POWER OUTLET	923	OUTSIDE SERVICES EMPLOYED	2,272
46AT01	ARMS ENHANCEMENTS	588	DIST-MISC DISTRIBUTION EXP	22,944
46AT02	ARMS PRODUCTION SUPPORT	588	DIST-MISC DISTRIBUTION EXP	244,835
46AT3I	ARMS III IMPLEMENTATION	303	MISCELLANEOUS INTANGIBLE PLANT	2,771
46ATOV	ARMS DASHBOARD	588	DIST-MISC DISTRIBUTION EXP	17,914
46ATPN	ARMS - PRIVATE NETWORK OPTIONS (VERIZON)	588	DIST-MISC DISTRIBUTION EXP	84
46AW01	AIRWATCH	309	<No Desc>	207
46AW01	AIRWATCH	426	OTHER INCOME & DEDUCTIONS	9
46AW01	AIRWATCH	500	STM PWR-OPERATION SUPER, ENG	3,883
46AW01	AIRWATCH	506	STM PWR-MISC EXP	713
46AW01	AIRWATCH	510	STM PWR-MAINT-SUPERVISION,ENG	1,703
46AWC1	AIRWATCH	546	OTH PWR GEN-OPER SUPER, ENG	223
46AW01	AIRWATCH	560	TRANS-OPER SUPERVISION AND ENG	317
46AW01	AIRWATCH	561	TRANS-LOAD DISPATCHING	157
46AW01	AIRWATCH	566	TRANS-MISC TRANS EXPENSES	474
46AW01	AIRWATCH	580	DIST-OPERATION SUPERVISION,ENG	8,559
46AW01	AIRWATCH	586	DIST-METER EXPENSES	84
46AW01	AIRWATCH	590	DIST-MAINT SUPERVISION AND ENG	1,001
46AW01	AIRWATCH	592	DIST-MAINT-STATION EQUIP	672
46AW01	AIRWATCH	595	DIST-MAINT-LINE TRANSFORMERS	80
46AW01	AIRWATCH	597	DIST-MAINT-METERS	34
46AW01	AIRWATCH	737	PROCUREMENT,MAT,STORES EXP	1,010
46AW01	AIRWATCH	740	VEHICLE MAINTENANCE CENTERS	317
46AW01	AIRWATCH	903	CUST RECORDS AND COLLECT EXP	2,213
46AW01	AIRWATCH	905	MISC CUSTOMER ACCOUNTS EXP	5,919
46AW01	AIRWATCH	907	SUPERVISION	175
46AW01	AIRWATCH	908	CUSTOMER ASSISTANCE EXPENSES	3,992
46AW01	AIRWATCH	912	DEMONSTRATING AND SELLING EXP	118
46AW01	AIRWATCH	923	OUTSIDE SERVICES EMPLOYED	6,822
46C805	PE 4305 WIRELESS SYSTEMS	308	<No Desc>	744,268
46CA01	CUSTOMER ACCOUNTING	903	CUST RECORDS AND COLLECT EXP	5,664
46CAOC	OCC EVOLUTION - CAPITAL	303	MISCELLANEOUS INTANGIBLE PLANT	76,798
46CAOO	OCC EVOLUTION - O&M	903	CUST RECORDS AND COLLECT EXP	20,343
46CAOP	OCC PROJECTS	903	CUST RECORDS AND COLLECT EXP	61,102
46CAOS	OCC SUPPORT	903	CUST RECORDS AND COLLECT EXP	165,614
46CC10	OUTAGE OUTSOURCING	903	CUST RECORDS AND COLLECT EXP	17,832
46CC20	QUALITY MONITORING	903	CUST RECORDS AND COLLECT EXP	27,503
46CC30	SYSTEMS MONITORING - SYMON	903	CUST RECORDS AND COLLECT EXP	36
46CC40	WORKFORCE MGMT - TOTALVIEW I	903	CUST RECORDS AND COLLECT EXP	9,993
46CC50	CTI SUPPORT	903	CUST RECORDS AND COLLECT EXP	10,041
46CC90	CALL CENTER TELEPHONY SUPPORT	903	CUST RECORDS AND COLLECT EXP	131,264
46CCV3	VRU - CUSTOMER SERVICE TECHNOLOGY UPGRADES	903	CUST RECORDS AND COLLECT EXP	20,496
46CCVD	VRU SPEECH APPLICATION SUPPORT AND MAINTENANCE	903	CUST RECORDS AND COLLECT EXP	60,504
46CCVR	VRU SPEECH ENHANCEMENTS	903	CUST RECORDS AND COLLECT EXP	57,755
46CO01	GULF PRESIDENT & CEO - EXECUTIVE	923	OUTSIDE SERVICES EMPLOYED	11,112
46CO04	GULF VP-FINANCE	923	OUTSIDE SERVICES EMPLOYED	468
46CO05	GULF VP-CUSTOMER OPERATIONS	923	OUTSIDE SERVICES EMPLOYED	948
46CO07	CORPORATE SERVICES	923	OUTSIDE SERVICES EMPLOYED	1,884
46CO08	CORPORATE SECRETARIAL ADMIN	923	OUTSIDE SERVICES EMPLOYED	1,884
46COCD	AUTOCAD	580	DIST-OPERATION SUPERVISION,ENG	4,667
46COCI	IT CIO/BA	309	<No Desc>	809
46COCI	IT CIO/BA	426	OTHER INCOME & DEDUCTIONS	39
46COCI	IT CIO/BA	500	STM PWR-OPERATION SUPER, ENG	15,869
46COCI	IT CIO/BA	506	STM PWR-MISC EXP	3,075

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
46COCI	IT CIO/BA	510	STM PWR-MAINT-SUPERVISION,ENG	7,127
46COCI	IT CIO/BA	548	OTH PWR GEN-OPER SUPER, ENG	972
46COCI	IT CIO/BA	560	TRANS-OPER SUPERVISION AND ENG	1,945
46COCI	IT CIO/BA	566	TRANS-MISC TRANS EXPENSES	1,945
46COCI	IT CIO/BA	580	DIST-OPERATION SUPERVISION,ENG	36,759
46COCI	IT CIO/BA	586	DIST-METER EXPENSES	324
46COCI	IT CIO/BA	590	DIST-MAINT SUPERVISION AND ENG	4,211
46COCI	IT CIO/BA	592	DIST-MAINT-STATION EQUIP	2,917
46COCI	IT CIO/BA	595	DIST-MAINT-LINE TRANSFORMERS	324
46COCI	IT CIO/BA	597	DIST-MAINT-METERS	162
46COCI	IT CIO/BA	737	PROCUREMENT,MAT,STORES EXP	4,697
46COCI	IT CIO/BA	740	VEHICLE MAINTENANCE CENTERS	1,294
46COCI	IT CIO/BA	903	CUST RECORDS AND COLLECT EXP	8,095
46COCI	IT CIO/BA	905	MISC CUSTOMER ACCOUNTS EXP	26,879
46COCI	IT CIO/BA	907	SUPERVISION	753
46COCI	IT CIO/BA	908	CUSTOMER ASSISTANCE EXPENSES	17,026
46COCI	IT CIO/BA	912	DEMONSTRATING AND SELLING EXP	485
46COCI	IT CIO/BA	923	OUTSIDE SERVICES EMPLOYED	25,425
46COCI	IT CIO/BA	928	REGULATORY COMMISSION EXPENSES	809
46COCs	GULF CLIENT SERVICES LABOR	309	<No Desc>	9,210
46COCs	GULF CLIENT SERVICES LABOR	428	OTHER INCOME & DEDUCTIONS	444
46COCs	GULF CLIENT SERVICES LABOR	500	STM PWR-OPERATION SUPER, ENG	180,465
46COCs	GULF CLIENT SERVICES LABOR	506	STM PWR-MISC EXP	34,988
46COCs	GULF CLIENT SERVICES LABOR	510	STM PWR-MAINT-SUPERVISION,ENG	81,025
46COCs	GULF CLIENT SERVICES LABOR	546	OTH PWR GEN-OPER SUPER, ENG	11,050
46COCs	GULF CLIENT SERVICES LABOR	560	TRANS-OPER SUPERVISION AND ENG	22,098
46COCs	GULF CLIENT SERVICES LABOR	566	TRANS-MISC TRANS EXPENSES	22,098
46COCs	GULF CLIENT SERVICES LABOR	580	DIST-OPERATION SUPERVISION,ENG	418,017
46COCs	GULF CLIENT SERVICES LABOR	586	DIST-METER EXPENSES	3,684
46COCs	GULF CLIENT SERVICES LABOR	590	DIST-MAINT SUPERVISION AND ENG	47,880
46COCs	GULF CLIENT SERVICES LABOR	592	DIST-MAINT-STATION EQUIP	33,146
46COCs	GULF CLIENT SERVICES LABOR	595	DIST-MAINT-LINE TRANSFORMERS	3,684
46COCs	GULF CLIENT SERVICES LABOR	597	DIST-MAINT-METERS	1,639
46COCs	GULF CLIENT SERVICES LABOR	737	PROCUREMENT,MAT,STORES EXP	53,402
46COCs	GULF CLIENT SERVICES LABOR	740	VEHICLE MAINTENANCE CENTERS	14,732
46COCs	GULF CLIENT SERVICES LABOR	903	CUST RECORDS AND COLLECT EXP	92,076
46COCs	GULF CLIENT SERVICES LABOR	905	MISC CUSTOMER ACCOUNTS EXP	305,685
46COCs	GULF CLIENT SERVICES LABOR	907	SUPERVISION	8,581
46COCs	GULF CLIENT SERVICES LABOR	908	CUSTOMER ASSISTANCE EXPENSES	193,542
46COCs	GULF CLIENT SERVICES LABOR	912	DEMONSTRATING AND SELLING EXP	5,522
46COCs	GULF CLIENT SERVICES LABOR	923	OUTSIDE SERVICES EMPLOYED	289,108
46COCs	GULF CLIENT SERVICES LABOR	928	REGULATORY COMMISSION EXPENSES	9,210
46CORM	RECORDS MANAGEMENT APPLICATION	923	OUTSIDE SERVICES EMPLOYED	7,952
46CS02	PRODUCTION SUPPORT (LABOR & EXPENSES)	903	CUST RECORDS AND COLLECT EXP	34,296
46CS06	CSS REPORTS	903	CUST RECORDS AND COLLECT EXP	4,268
46CS24	INFORMATION WAREHOUSE SUPPORT	903	CUST RECORDS AND COLLECT EXP	42,507
46CS25	EMR SUPPORT	903	CUST RECORDS AND COLLECT EXP	4,064
46CS26	CASH SUPPORT	903	CUST RECORDS AND COLLECT EXP	33,600
46CS35	EDI LABOR CHARGES	903	CUST RECORDS AND COLLECT EXP	17,993
46CSAM	AMI SUPPORT FOR OPCO'S	586	DIST-METER EXPENSES	1,272
46CSAM	AMI SUPPORT FOR OPCO'S	902	METER READING EXPENSES	24,120
46CSAS	CSS APPLICATION SUPPORT	903	CUST RECORDS AND COLLECT EXP	859,726
46CSBP	BILL PRINT UPGRADE	903	CUST RECORDS AND COLLECT EXP	13,003
46CSBS	CSS BUSINESS UNIT SUPPORT	903	CUST RECORDS AND COLLECT EXP	449,218
46CSCE	CSS EVOLUTION O&M	903	CUST RECORDS AND COLLECT EXP	114,890
46CSIH	INTEGRATION HUB	303	MISCELLANEOUS INTANGIBLE PLANT	29,684
46CSMS	MAIL SUPPORT	903	CUST RECORDS AND COLLECT EXP	29,812
46CSMU	MAINFRAFRAME USAGE	903	CUST RECORDS AND COLLECT EXP	619,466
46CSRP	REPORTING	903	CUST RECORDS AND COLLECT EXP	54,299
46CSSO	CSS SYSTEM SUPPORT	903	CUST RECORDS AND COLLECT EXP	676
46DBDB	DATABASE SERVER APPLICATIONS	309	<No Desc>	1,077
46DBDB	DATABASE SERVER APPLICATIONS	428	OTHER INCOME & DEDUCTIONS	51
46DBDB	DATABASE SERVER APPLICATIONS	500	STM PWR-OPERATION SUPER, ENG	21,107
46DBDB	DATABASE SERVER APPLICATIONS	506	STM PWR-MISC EXP	4,090
46DBDB	DATABASE SERVER APPLICATIONS	510	STM PWR-MAINT-SUPERVISION,ENG	9,475
46DBDB	DATABASE SERVER APPLICATIONS	546	OTH PWR GEN-OPER SUPER, ENG	1,293
46DBDB	DATABASE SERVER APPLICATIONS	560	TRANS-OPER SUPERVISION AND ENG	2,585
46DBDB	DATABASE SERVER APPLICATIONS	566	TRANS-MISC TRANS EXPENSES	2,585
46DBDB	DATABASE SERVER APPLICATIONS	580	DIST-OPERATION SUPERVISION,ENG	48,888
46DBDB	DATABASE SERVER APPLICATIONS	586	DIST-METER EXPENSES	430
46DBDB	DATABASE SERVER APPLICATIONS	590	DIST-MAINT SUPERVISION AND ENG	5,599
46DBDB	DATABASE SERVER APPLICATIONS	592	DIST-MAINT-STATION EQUIP	3,878
46DBDB	DATABASE SERVER APPLICATIONS	595	DIST-MAINT-LINE TRANSFORMERS	430
46DBDB	DATABASE SERVER APPLICATIONS	597	DIST-MAINT-METERS	218
46DBDB	DATABASE SERVER APPLICATIONS	737	PROCUREMENT,MAT,STORES EXP	6,245
46DBDB	DATABASE SERVER APPLICATIONS	740	VEHICLE MAINTENANCE CENTERS	1,722
46DBDB	DATABASE SERVER APPLICATIONS	903	CUST RECORDS AND COLLECT EXP	10,769
46DBDB	DATABASE SERVER APPLICATIONS	905	MISC CUSTOMER ACCOUNTS EXP	35,748
46DBDB	DATABASE SERVER APPLICATIONS	907	SUPERVISION	1,002
46DBDB	DATABASE SERVER APPLICATIONS	908	CUSTOMER ASSISTANCE EXPENSES	22,635

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46BDB	DATABASE SERVER APPLICATIONS	912	DEMONSTRATING AND SELLING EXP	645
46BDB	DATABASE SERVER APPLICATIONS	923	OUTSIDE SERVICES EMPLOYED	34,886
46DC01	JETS PRODUCTION SUPPORT	588	DIST-MISC DISTRIBUTION EXP	7,730
46DC09	JETS ENHANCEMENTS	588	DIST-MISC DISTRIBUTION EXP	28,429
46DDCY	GULF POWER CYM/DIST SUPPORT	588	DIST-MISC DISTRIBUTION EXP	26,376
46DDIC	ICLEAR SUPPORT	588	DIST-MISC DISTRIBUTION EXP	2,938
46DDIC	ICLEAR SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	2,936
46DDSK	SOCKET SUPPORT	588	DIST-MISC DISTRIBUTION EXP	17,472
46DMC1	DOCUMENT CONTROL SYSTEM - MAINTENANCE (IRO)	923	OUTSIDE SERVICES EMPLOYED	84,956
46DR01	POWER DELIVERY ADMINISTRATION	588	DIST-MISC DISTRIBUTION EXP	3,336
46DR02	TECHNICAL SERVICES	588	DIST-MISC DISTRIBUTION EXP	45,528
46DR08	WESTERN PWR DEL ENGR & CONSTR	588	DIST-MISC DISTRIBUTION EXP	44,016
46DR12	CENTRAL PWR DEL ENGR & CONSTR	588	DIST-MISC DISTRIBUTION EXP	13,944
46DR16	EASTERN PWR DEL ENGR & CONSTR	588	DIST-MISC DISTRIBUTION EXP	17,112
46DR19	POWER DELIVERY PROJECT SERVS	588	DIST-MISC DISTRIBUTION EXP	3,972
46DR22	LINE EQUIPMENT SERVICE CENTER	588	DIST-MISC DISTRIBUTION EXP	2,424
46DR23	METER SHOP	588	DIST-MISC DISTRIBUTION EXP	23,724
46DR24	DISTRIBUTION CONTROL CTR	588	DIST-MISC DISTRIBUTION EXP	33,120
46DR25	STORM RADIOS	588	DIST-MISC DISTRIBUTION EXP	5,520
46EA01	ENVIRONMENTAL AFFAIRS	508	STM PWR-MISC EXP	14,918
46EE01	SMART ENERGY DATA PILOT	588	DIST-METER EXPENSES	12,197
46EE01	SMART ENERGY DATA PILOT	902	METER READING EXPENSES	12,180
46EE01	SMART ENERGY DATA PILOT	908	CUSTOMER ASSISTANCE EXPENSES	12,180
46EL01	ENERLINK	908	CUSTOMER ASSISTANCE EXPENSES	5,753
46ETAM	APPLICATION MONITORING	308	<No Desc>	1,063
46ETAM	APPLICATION MONITORING	309	<No Desc>	470
46ETAM	APPLICATION MONITORING	428	OTHER INCOME & DEDUCTIONS	246
46ETAM	APPLICATION MONITORING	500	STM PWR-OPERATION SUPER, ENG	1,064
46ETAM	APPLICATION MONITORING	501	STM PWR-FUEL	322
46ETAM	APPLICATION MONITORING	508	STM PWR-MISC EXP	346
46ETAM	APPLICATION MONITORING	580	TRANS-OPER SUPERVISION AND ENG	1,634
46ETAM	APPLICATION MONITORING	580	DIST-OPERATION SUPERVISION,ENG	1,115
46ETAM	APPLICATION MONITORING	588	DIST-METER EXPENSES	148
46ETAM	APPLICATION MONITORING	588	DIST-MISC DISTRIBUTION EXP	3,340
46ETAM	APPLICATION MONITORING	593	DIST-MAINT-OVERHEAD LINES	1,559
46ETAM	APPLICATION MONITORING	737	PROCUREMENT,MAT,STORES EXP	1,115
46ETAM	APPLICATION MONITORING	740	VEHICLE MAINTENANCE CENTERS	248
46ETAM	APPLICATION MONITORING	903	CUST RECORDS AND COLLECT EXP	1,309
46ETAM	APPLICATION MONITORING	905	MISC CUSTOMER ACCOUNTS EXP	100
46ETAM	APPLICATION MONITORING	907	SUPERVISION	297
46ETAM	APPLICATION MONITORING	908	CUSTOMER ASSISTANCE EXPENSES	3,733
46ETAM	APPLICATION MONITORING	923	OUTSIDE SERVICES EMPLOYED	8,631
46ETDA	APPLICATION ENTERPRISE TOOLS	309	<No Desc>	347
46ETDA	APPLICATION ENTERPRISE TOOLS	428	OTHER INCOME & DEDUCTIONS	201
46ETDA	APPLICATION ENTERPRISE TOOLS	500	STM PWR-OPERATION SUPER, ENG	795
46ETDA	APPLICATION ENTERPRISE TOOLS	501	STM PWR-FUEL	239
46ETDA	APPLICATION ENTERPRISE TOOLS	580	TRANS-OPER SUPERVISION AND ENG	1,218
46ETDA	APPLICATION ENTERPRISE TOOLS	580	DIST-OPERATION SUPERVISION,ENG	828
46ETDA	APPLICATION ENTERPRISE TOOLS	588	DIST-METER EXPENSES	115
46ETDA	APPLICATION ENTERPRISE TOOLS	588	DIST-MISC DISTRIBUTION EXP	2,488
46ETDA	APPLICATION ENTERPRISE TOOLS	593	DIST-MAINT-OVERHEAD LINES	1,157
46ETDA	APPLICATION ENTERPRISE TOOLS	737	PROCUREMENT,MAT,STORES EXP	818
46ETDA	APPLICATION ENTERPRISE TOOLS	740	VEHICLE MAINTENANCE CENTERS	187
46ETDA	APPLICATION ENTERPRISE TOOLS	903	CUST RECORDS AND COLLECT EXP	974
46ETDA	APPLICATION ENTERPRISE TOOLS	905	MISC CUSTOMER ACCOUNTS EXP	67
46ETDA	APPLICATION ENTERPRISE TOOLS	907	SUPERVISION	227
46ETDA	APPLICATION ENTERPRISE TOOLS	908	CUSTOMER ASSISTANCE EXPENSES	3,812
46ETDA	APPLICATION ENTERPRISE TOOLS	923	OUTSIDE SERVICES EMPLOYED	4,959
46ETDT	DEVELOPMENT SOFTWARE	428	OTHER INCOME & DEDUCTIONS	204
46ETDT	DEVELOPMENT SOFTWARE	580	TRANS-OPER SUPERVISION AND ENG	1,278
46ETDT	DEVELOPMENT SOFTWARE	587	DIST-CUST INSTALLATIONS EXP	26
46ETDT	DEVELOPMENT SOFTWARE	588	DIST-MISC DISTRIBUTION EXP	7,675
46ETDT	DEVELOPMENT SOFTWARE	740	VEHICLE MAINTENANCE CENTERS	173
46ETDT	DEVELOPMENT SOFTWARE	902	METER READING EXPENSES	60
46ETDT	DEVELOPMENT SOFTWARE	907	SUPERVISION	349
46ETDT	DEVELOPMENT SOFTWARE	908	CUSTOMER ASSISTANCE EXPENSES	2,849
46ETDT	DEVELOPMENT SOFTWARE	923	OUTSIDE SERVICES EMPLOYED	16,452
46ETIT	INTEGRATION TOOLS	428	OTHER INCOME & DEDUCTIONS	648
46ETIT	INTEGRATION TOOLS	560	TRANS-OPER SUPERVISION AND ENG	4,074
46ETIT	INTEGRATION TOOLS	587	DIST-CUST INSTALLATIONS EXP	93
46ETIT	INTEGRATION TOOLS	588	DIST-MISC DISTRIBUTION EXP	24,446
46ETIT	INTEGRATION TOOLS	740	VEHICLE MAINTENANCE CENTERS	555
46ETIT	INTEGRATION TOOLS	902	METER READING EXPENSES	183
46ETIT	INTEGRATION TOOLS	907	SUPERVISION	1,110
46ETIT	INTEGRATION TOOLS	908	CUSTOMER ASSISTANCE EXPENSES	9,074
46ETIT	INTEGRATION TOOLS	923	OUTSIDE SERVICES EMPLOYED	52,413
46ETRT	BLUEPRINT CONSULTING	428	OTHER INCOME & DEDUCTIONS	33
46ETRT	BLUEPRINT CONSULTING	560	TRANS-OPER SUPERVISION AND ENG	202
46ETRT	BLUEPRINT CONSULTING	587	DIST-CUST INSTALLATIONS EXP	1
46ETRT	BLUEPRINT CONSULTING	588	DIST-MISC DISTRIBUTION EXP	1,202

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46ETRT	BLUEPRINT CONSULTING	740	VEHICLE MAINTENANCE CENTERS	27
46ETRT	BLUEPRINT CONSULTING	902	METER READING EXPENSES	6
46ETRT	BLUEPRINT CONSULTING	907	SUPERVISION	52
46ETRT	BLUEPRINT CONSULTING	908	CUSTOMER ASSISTANCE EXPENSES	446
46ETRT	BLUEPRINT CONSULTING	923	OUTSIDE SERVICES EMPLOYED	2,579
46ETRU	REUSE/APPLISTRUCURE	923	OUTSIDE SERVICES EMPLOYED	16,171
46ETSD	SOURCE CONTROLLED	923	OUTSIDE SERVICES EMPLOYED	2,052
46ETTT	TESTING TOOLS	428	OTHER INCOME & DEDUCTIONS	280
46ETTT	TESTING TOOLS	580	TRANS-OPER SUPERVISION AND ENG	1,840
46ETTT	TESTING TOOLS	587	DIST-CUST INSTALLATIONS EXP	38
46ETTT	TESTING TOOLS	588	DIST-MISC DISTRIBUTION EXP	9,842
46ETTT	TESTING TOOLS	740	VEHICLE MAINTENANCE CENTERS	223
46ETTT	TESTING TOOLS	902	METER READING EXPENSES	72
46ETTT	TESTING TOOLS	907	SUPERVISION	448
46ETTT	TESTING TOOLS	908	CUSTOMER ASSISTANCE EXPENSES	3,654
46ETTT	TESTING TOOLS	923	OUTSIDE SERVICES EMPLOYED	21,103
46ETWA	WEB AUTH	923	OUTSIDE SERVICES EMPLOYED	7,334
46EZBL	EGAIN SUPPORT	903	CUST RECORDS AND COLLECT EXP	17,444
46EZPR	PROJECTS	903	CUST RECORDS AND COLLECT EXP	2,817
46FL01	TRANSPORTATION ADMINISTRATION	740	VEHICLE MAINTENANCE CENTERS	3,300
46FL02	FLEET MAINTENANCE / SUPPORT	740	VEHICLE MAINTENANCE CENTERS	3,708
46GE02	FACILITIES MAINTENANCE	923	OUTSIDE SERVICES EMPLOYED	1,176
46GE04	FACILITIES DEPT	923	OUTSIDE SERVICES EMPLOYED	8,292
46GE05	LAND DEPT	923	OUTSIDE SERVICES EMPLOYED	2,760
46GI01	DISTGIS SUPPORT	588	DIST-MISC DISTRIBUTION EXP	172,688
46GI09	DISTGIS ENHANCEMENTS	588	DIST-MISC DISTRIBUTION EXP	96,338
46GI8H	ENTERPRISE GIS	588	DIST-MISC DISTRIBUTION EXP	22,545
46GI8L	LABOR - ENTERPRISE GIS	588	DIST-MISC DISTRIBUTION EXP	22,970
46GI8S	ESRI - ENTERPRISE GIS	588	DIST-MISC DISTRIBUTION EXP	40,146
46GI8T	TELEATLAS - ENTERPRISE GIS	588	DIST-MISC DISTRIBUTION EXP	5,717
46GI0M	DISTRIBUTION GIS O&M	588	DIST-MISC DISTRIBUTION EXP	44,106
46HR01	HR ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	14,340
46HR02	EMPLOYEE RELATIONS	923	OUTSIDE SERVICES EMPLOYED	16,942
46HR08	SAFETY & HEALTH	923	OUTSIDE SERVICES EMPLOYED	6,504
46HRRK	CHEMICAL RTK PROJECT	923	OUTSIDE SERVICES EMPLOYED	9,756
46HS01	MEDGATE SAFETY SYSTEMS	923	OUTSIDE SERVICES EMPLOYED	8,814
46IDBL	LOAD DATA VIEWER BASE SUPPORT	923	OUTSIDE SERVICES EMPLOYED	5,799
46IDPR	LOAD DATA PRODUCTION	923	OUTSIDE SERVICES EMPLOYED	6,090
46ITDN	DELIVERY INFRASTRUCTURE	309	<No Desc>	30,534
46ITDN	DELIVERY INFRASTRUCTURE	428	OTHER INCOME & DEDUCTIONS	1,357
46ITDN	DELIVERY INFRASTRUCTURE	500	STM PWR-OPERATION SUPER, ENG	543,936
46ITDN	DELIVERY INFRASTRUCTURE	508	STM PWR-MISC EXP	105,189
46ITDN	DELIVERY INFRASTRUCTURE	510	STM PWR-MAINT-SUPERVISION,ENG	251,614
46ITDN	DELIVERY INFRASTRUCTURE	546	OTH PWR GEN-OPER SUPER, ENG	32,794
46ITDN	DELIVERY INFRASTRUCTURE	560	TRANS-OPER SUPERVISION AND ENG	46,930
46ITDN	DELIVERY INFRASTRUCTURE	561	TRANS-LOAD DISPATCHING	23,181
46ITDN	DELIVERY INFRASTRUCTURE	566	TRANS-MISC TRANS EXPENSES	70,113
46ITDN	DELIVERY INFRASTRUCTURE	580	DIST-OPERATION SUPERVISION,ENG	1,264,286
46ITDN	DELIVERY INFRASTRUCTURE	586	DIST-METER EXPENSES	12,439
46ITDN	DELIVERY INFRASTRUCTURE	590	DIST-MAINT SUPERVISION AND ENG	147,576
46ITDN	DELIVERY INFRASTRUCTURE	592	DIST-MAINT-STATION EQUIP	99,516
46ITDN	DELIVERY INFRASTRUCTURE	595	DIST-MAINT-LINE TRANSFORMERS	11,873
46ITDN	DELIVERY INFRASTRUCTURE	597	DIST-MAINT-METERS	5,091
46ITDN	DELIVERY INFRASTRUCTURE	737	PROCUREMENT,MAT,STORES EXP	149,271
46ITDN	DELIVERY INFRASTRUCTURE	740	VEHICLE MAINTENANCE CENTERS	46,930
46ITDN	DELIVERY INFRASTRUCTURE	903	CUST RECORDS AND COLLECT EXP	326,816
46ITDN	DELIVERY INFRASTRUCTURE	905	MISC CUSTOMER ACCOUNTS EXP	874,145
46ITDN	DELIVERY INFRASTRUCTURE	907	SUPERVISION	28,122
46ITDN	DELIVERY INFRASTRUCTURE	908	CUSTOMER ASSISTANCE EXPENSES	588,835
46ITDN	DELIVERY INFRASTRUCTURE	912	DEMONSTRATING AND SELLING EXP	17,528
46ITDN	DELIVERY INFRASTRUCTURE	923	OUTSIDE SERVICES EMPLOYED	978,183
46ITIA	46ITIA	309	<No Desc>	414
46ITIA	46ITIA	428	OTHER INCOME & DEDUCTIONS	16
46ITIA	46ITIA	500	STM PWR-OPERATION SUPER, ENG	7,384
46ITIA	46ITIA	508	STM PWR-MISC EXP	1,428
46ITIA	46ITIA	510	STM PWR-MAINT-SUPERVISION,ENG	3,417
46ITIA	46ITIA	546	OTH PWR GEN-OPER SUPER, ENG	448
46ITIA	46ITIA	560	TRANS-OPER SUPERVISION AND ENG	638
46ITIA	46ITIA	561	TRANS-LOAD DISPATCHING	314
46ITIA	46ITIA	566	TRANS-MISC TRANS EXPENSES	954
46ITIA	46ITIA	580	DIST-OPERATION SUPERVISION,ENG	17,183
46ITIA	46ITIA	586	DIST-METER EXPENSES	188
46ITIA	46ITIA	590	DIST-MAINT SUPERVISION AND ENG	2,003
46ITIA	46ITIA	592	DIST-MAINT-STATION EQUIP	1,350
46ITIA	46ITIA	595	DIST-MAINT-LINE TRANSFORMERS	180
46ITIA	46ITIA	597	DIST-MAINT-METERS	70
46ITIA	46ITIA	737	PROCUREMENT,MAT,STORES EXP	2,028
46ITIA	46ITIA	740	VEHICLE MAINTENANCE CENTERS	639
46ITIA	46ITIA	903	CUST RECORDS AND COLLECT EXP	4,436
46ITIA	46ITIA	905	MISC CUSTOMER ACCOUNTS EXP	11,866

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
46ITIA	46ITIA	907	SUPERVISION	354
46ITIA	46ITIA	908	CUSTOMER ASSISTANCE EXPENSES	7,997
46ITIA	46ITIA	912	DEMONSTRATING AND SELLING EXP	238
46ITIA	46ITIA	923	OUTSIDE SERVICES EMPLOYED	13,283
46ITIE	46ITIE	923	OUTSIDE SERVICES EMPLOYED	40,427
46ITIT	CORPORATE BILLINGS	923	OUTSIDE SERVICES EMPLOYED	7,074
46LRBL	RATE EXPERT BASE SUPPORT	923	OUTSIDE SERVICES EMPLOYED	13,730
46LRPR	RATE EXPERT PROJECTS	908	CUSTOMER ASSISTANCE EXPENSES	2,358
46MIPS	PREMIUM SURGE	418	MERCH.JOBBING,CONTRCT WORK EXP	4,856
46MIPT	CUSTOMER PROFILE TOOL	908	CUSTOMER ASSISTANCE EXPENSES	5,818
46MK01	MARKETING ADMINISTRATION	907	SUPERVISION	1,080
46MK02	INDUSTRIAL MARKETING	908	CUSTOMER ASSISTANCE EXPENSES	7,282
46MK04	MARKETING SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	8,126
46MK05	MARKETING/PENSACOLA	908	CUSTOMER ASSISTANCE EXPENSES	16,716
46MK06	MARKETING/FT. WALTON	908	CUSTOMER ASSISTANCE EXPENSES	8,820
46MK07	MARKETING/PANAMA CITY	908	CUSTOMER ASSISTANCE EXPENSES	7,776
46MK08	COMMERCIAL MARKETING	428	OTHER INCOME & DEDUCTIONS	173
46MK08	COMMERCIAL MARKETING	907	SUPERVISION	121
46MK08	COMMERCIAL MARKETING	908	CUSTOMER ASSISTANCE EXPENSES	9,677
46MK10	BUSINESS DEVELOPMENT	908	CUSTOMER ASSISTANCE EXPENSES	540
46MKBA	MARKETING BUSINESS AUDITS (ECCR) COMMERCIAL ONLINE ENERGY AU	908	CUSTOMER ASSISTANCE EXPENSES	7,212
46MKCR	CUSTOMER RELATIONSHIP MANAGEMENT	907	SUPERVISION	58,680
46MKES	ENERGY SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	6,589
46MKLR	LOAD RESEARCH	586	DIST-METER EXPENSES	228
46MKLR	LOAD RESEARCH	902	METER READING EXPENSES	1,392
46MKLR	LOAD RESEARCH	908	CUSTOMER ASSISTANCE EXPENSES	696
46MKLS	LIGHTING SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	7,980
46MKLT	OUTDOOR LIGHTING WEB PAGE PROJECT	908	CUSTOMER ASSISTANCE EXPENSES	6,083
46MKRP	GULF POWER REAL TIME PRICING	908	CUSTOMER ASSISTANCE EXPENSES	468
46MKS	IFACTOR STREETLIGHT OUTAGE REPORTING APPLICATION	908	CUSTOMER ASSISTANCE EXPENSES	5,150
46MU01	MAINFRAME USAGE	500	STM PWR-OPERATION SUPER, ENG	2,528
46MU01	MAINFRAME USAGE	506	STM PWR-MISC EXP	1,204
46MU01	MAINFRAME USAGE	510	STM PWR-MAINT-SUPERVISION,ENG	1,023
46MU01	MAINFRAME USAGE	546	OTH PWR GEN-OPER SUPER, ENG	664
46MU01	MAINFRAME USAGE	580	DIST-OPERATION SUPERVISION,ENG	1,805
46MU01	MAINFRAME USAGE	588	DIST-MISC DISTRIBUTION EXP	4,214
46MU01	MAINFRAME USAGE	593	DIST-MAINT-OVERHEAD LINES	8,428
46MU01	MAINFRAME USAGE	737	PROCUREMENT,MAT,STORES EXP	3,071
46MU01	MAINFRAME USAGE	905	MISC CUSTOMER ACCOUNTS EXP	1,805
46MU01	MAINFRAME USAGE	908	CUSTOMER ASSISTANCE EXPENSES	1,805
46MU01	MAINFRAME USAGE	923	OUTSIDE SERVICES EMPLOYED	33,651
46OCIF	IFACTOR OUTAGE COMMUNICATION PILOT	588	DIST-MISC DISTRIBUTION EXP	127,485
46PG09	SCS IT MACON FIBER RING MAINTENANCE	908	CUSTOMER ASSISTANCE EXPENSES	1,469
46PGBL	PRICEGEN MAINTENANCE	908	CUSTOMER ASSISTANCE EXPENSES	5,781
46PM01	PURCHASING	506	STM PWR-MISC EXP	1,776
46PM01	PURCHASING	737	PROCUREMENT,MAT,STORES EXP	4,152
46PM01	PURCHASING	923	OUTSIDE SERVICES EMPLOYED	5,928
46PM02	WAREHOUSE OPERATIONS	737	PROCUREMENT,MAT,STORES EXP	10,608
46PM04	POWER GEN MATERIAL BUYER	506	STM PWR-MISC EXP	6,804
46RD01	AUTOMATED METER READING	586	DIST-METER EXPENSES	518
46RD01	AUTOMATED METER READING	902	METER READING EXPENSES	9,838
46RD7E	AMI METERING AND ANALYTICS MGMT	586	DIST-METER EXPENSES	1,668
46RD7E	AMI METERING AND ANALYTICS MGMT	902	METER READING EXPENSES	31,656
46RDBI	DISTRIBUTION ANALYTICS	586	DIST-METER EXPENSES	17,760
46RDBI	DISTRIBUTION ANALYTICS	588	DIST-MISC DISTRIBUTION EXP	17,760
46RDDA	MCDA REWRITE PROJECT	588	DIST-METER EXPENSES	124
46RDDA	MCDA REWRITE PROJECT	902	METER READING EXPENSES	2,340
46RDMC	METER CONFIGURATION MAINT & SUPPORT	586	DIST-METER EXPENSES	146
46RDMC	METER CONFIGURATION MAINT & SUPPORT	902	METER READING EXPENSES	2,811
46RDME	SMARTMETER METER ENCRYPTION PROJECT	586	DIST-METER EXPENSES	15
46RDME	SMARTMETER METER ENCRYPTION PROJECT	902	METER READING EXPENSES	281
46RDPL	AMI SYSTEM PLANNING AND SUPPORT	586	DIST-METER EXPENSES	147
46RDPL	AMI SYSTEM PLANNING AND SUPPORT	902	METER READING EXPENSES	2,782
46RDRE	AMI RNI O&M - SHARED LABOR, HW AND SW MAINT COSTS FOR GULF	586	DIST-METER EXPENSES	13,397
46RDRE	AMI RNI O&M - SHARED LABOR, HW AND SW MAINT COSTS FOR GULF	902	METER READING EXPENSES	187,525
46RDRO	RNI UPGRADE PROJECT	586	DIST-METER EXPENSES	1,688
46RDRO	RNI UPGRADE PROJECT	902	METER READING EXPENSES	32,056
46RDTE	AMI TGB & TGB INTERFACE SITE O&M	586	DIST-METER EXPENSES	6,006
46RDTE	AMI TGB & TGB INTERFACE SITE O&M	902	METER READING EXPENSES	114,126
46RDTO	AMI TGB INSTALLATION, ENGINEERING & SUPERVISION	370	DIST PLT-METERS	295,894
46RE01	CUSTOMER OPERS. SUPPORT ADMIN.	923	OUTSIDE SERVICES EMPLOYED	4,224
46RE02	CUSTOMER SERVICES ADMIN	905	MISC CUSTOMER ACCOUNTS EXP	948
46RE03	PENSACOLA DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	16,140
46RE04	CUSTOMER SERVICE CENTER	903	CUST RECORDS AND COLLECT EXP	50,496
46RE05	MILTON DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	3,300
46RE06	CENTURY LOCAL OFFICE	905	MISC CUSTOMER ACCOUNTS EXP	468
46RE07	FT. WALTON DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	10,832
46RE08	NICEVILLE LOCAL OFFICE	905	MISC CUSTOMER ACCOUNTS EXP	2,364
46RE09	CRESTVIEW DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	3,972
46RE10	DEFUNIAK SPRINGS LOCAL OFFICE	905	MISC CUSTOMER ACCOUNTS EXP	948

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46RE11	PANAMA CITY DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	11,328
46RE12	CHIPLEY DISTRICT	905	MISC CUSTOMER ACCOUNTS EXP	2,832
46RE17	CUSTOMER SERVICE WORK FLOW MANAGER AND FINAL BILL	905	MISC CUSTOMER ACCOUNTS EXP	1,884
46RE18	CUSTOMER SERVICE SUPPORT TEAM	905	MISC CUSTOMER ACCOUNTS EXP	3,024
46RE22	ENERGY EFFICIENCY CALL CENTER	416	MERCH,JOBGING,CONTRCT WORK EXP	2,028
46RE22	ENERGY EFFICIENCY CALL CENTER	903	CUST RECORDS AND COLLECT EXP	2,508
46RE22	ENERGY EFFICIENCY CALL CENTER	908	CUSTOMER ASSISTANCE EXPENSES	4,752
46REAR	ARCS-AUTOMATED ROUTE CONTROL SYSTEM	902	METER READING EXPENSES	10,450
46SE01	SECURITY SERVICES	923	OUTSIDE SERVICES EMPLOYED	18,570
46STOM	SMART GRID STIMULUS O&M CHARGES	588	TRANS-MISC TRANS EXPENSES	242,872
46STOM	SMART GRID STIMULUS O&M CHARGES	588	DIST-MISC DISTRIBUTION EXP	36,307
46STSP	T&D CYBER SECURITY	307	<No Desc>	458,488
46STSP	T&D CYBER SECURITY	397	GEN PLT-COMMUNICATION EQUIP	68,510
46TC02	TCMS SUPPORT	588	DIST-MISC DISTRIBUTION EXP	194,568
46TC03	TCMS ENHANCEMENTS	588	DIST-MISC DISTRIBUTION EXP	98,593
46TCIP	TCMS/DSCADA/ICCP INTERFACE	303	MISCELLANEOUS INTANGIBLE PLANT	5,296
46TCOB	TCMS OBVIENT SUPPORT	588	DIST-MISC DISTRIBUTION EXP	1,030
46TCSE	TCMS STANDARD GIS EXTRACTOR	588	DIST-MISC DISTRIBUTION EXP	938
46TXLC	GULF TRANSPORT CORPORATE- LINC	308	<No Desc>	74,896
46TXLC	GULF TRANSPORT CORPORATE- LINC	500	STM PWR-OPERATION SUPER, ENG	10,264
46TXLC	GULF TRANSPORT CORPORATE- LINC	510	STM PWR-MAINT-SUPERVISION,ENG	25,503
46TXLC	GULF TRANSPORT CORPORATE- LINC	561	TRANS-LOAD DISPATCHING	7,754
46TXLC	GULF TRANSPORT CORPORATE- LINC	568	TRANS-MAINT-SUPERVISION, ENG	865
46TXLC	GULF TRANSPORT CORPORATE- LINC	580	DIST-OPERATION SUPERVISION,ENG	78,562
46TXLC	GULF TRANSPORT CORPORATE- LINC	590	DIST-MAINT SUPERVISION AND ENG	21,316
46TXLC	GULF TRANSPORT CORPORATE- LINC	737	PROCUREMENT,MAT,STORES EXP	6,888
46TXLC	GULF TRANSPORT CORPORATE- LINC	740	VEHICLE MAINTENANCE CENTERS	5,269
46TXLC	GULF TRANSPORT CORPORATE- LINC	903	CUST RECORDS AND COLLECT EXP	19,481
46TXLC	GULF TRANSPORT CORPORATE- LINC	907	SUPERVISION	1,675
46TXLC	GULF TRANSPORT CORPORATE- LINC	921	OFFICE SUPPLIES AND EXPENSES	19,588
46TXNT	NON-TRANSPORT LEASED CIRCUITS	428	OTHER INCOME & DEDUCTIONS	48
46TXNT	NON-TRANSPORT LEASED CIRCUITS	500	STM PWR-OPERATION SUPER, ENG	28,932
46TXNT	NON-TRANSPORT LEASED CIRCUITS	508	STM PWR-MISC EXP	5,904
46TXNT	NON-TRANSPORT LEASED CIRCUITS	510	STM PWR-MAINT-SUPERVISION,ENG	13,032
46TXNT	NON-TRANSPORT LEASED CIRCUITS	546	OTH PWR GEN-OPER SUPER, ENG	1,740
46TXNT	NON-TRANSPORT LEASED CIRCUITS	560	TRANS-OPER SUPERVISION AND ENG	84,308
46TXNT	NON-TRANSPORT LEASED CIRCUITS	561	TRANS-LOAD DISPATCHING	86,196
46TXNT	NON-TRANSPORT LEASED CIRCUITS	568	TRANS-MISC TRANS EXPENSES	17,268
46TXNT	NON-TRANSPORT LEASED CIRCUITS	580	DIST-OPERATION SUPERVISION,ENG	148,784
46TXNT	NON-TRANSPORT LEASED CIRCUITS	581	DIST-LOAD DISPATCHING	44,160
46TXNT	NON-TRANSPORT LEASED CIRCUITS	588	DIST-METER EXPENSES	612
46TXNT	NON-TRANSPORT LEASED CIRCUITS	580	DIST-MAINT SUPERVISION AND ENG	7,856
46TXNT	NON-TRANSPORT LEASED CIRCUITS	595	DIST-MAINT-LINE TRANSFORMERS	612
46TXNT	NON-TRANSPORT LEASED CIRCUITS	737	PROCUREMENT,MAT,STORES EXP	8,556
46TXNT	NON-TRANSPORT LEASED CIRCUITS	740	VEHICLE MAINTENANCE CENTERS	1,512
46TXNT	NON-TRANSPORT LEASED CIRCUITS	903	CUST RECORDS AND COLLECT EXP	201,780
46TXNT	NON-TRANSPORT LEASED CIRCUITS	905	MISC CUSTOMER ACCOUNTS EXP	45,828
46TXNT	NON-TRANSPORT LEASED CIRCUITS	907	SUPERVISION	1,080
46TXNT	NON-TRANSPORT LEASED CIRCUITS	908	CUSTOMER ASSISTANCE EXPENSES	24,756
46TXNT	NON-TRANSPORT LEASED CIRCUITS	923	OUTSIDE SERVICES EMPLOYED	57,576
46TXRV	AFFILIATE TRANSPORT ASSET REIMBURSEMENT (CREDIT)	454	RENT FROM ELECTRIC PROPERTY	(1,111,888)
46TXTC	GULF TRANSPORT CORPORATE	428	OTHER INCOME & DEDUCTIONS	124
46TXTC	GULF TRANSPORT CORPORATE	500	STM PWR-OPERATION SUPER, ENG	87,215
46TXTC	GULF TRANSPORT CORPORATE	508	STM PWR-MISC EXP	11,612
46TXTC	GULF TRANSPORT CORPORATE	510	STM PWR-MAINT-SUPERVISION,ENG	30,264
46TXTC	GULF TRANSPORT CORPORATE	546	OTH PWR GEN-OPER SUPER, ENG	4,245
46TXTC	GULF TRANSPORT CORPORATE	560	TRANS-OPER SUPERVISION AND ENG	149,385
46TXTC	GULF TRANSPORT CORPORATE	561	TRANS-LOAD DISPATCHING	200,233
46TXTC	GULF TRANSPORT CORPORATE	568	TRANS-MISC TRANS EXPENSES	40,117
46TXTC	GULF TRANSPORT CORPORATE	580	DIST-OPERATION SUPERVISION,ENG	340,996
46TXTC	GULF TRANSPORT CORPORATE	581	DIST-LOAD DISPATCHING	102,580
46TXTC	GULF TRANSPORT CORPORATE	588	DIST-METER EXPENSES	1,407
46TXTC	GULF TRANSPORT CORPORATE	590	DIST-MAINT SUPERVISION AND ENG	17,772
46TXTC	GULF TRANSPORT CORPORATE	595	DIST-MAINT-LINE TRANSFORMERS	1,407
46TXTC	GULF TRANSPORT CORPORATE	737	PROCUREMENT,MAT,STORES EXP	19,882
46TXTC	GULF TRANSPORT CORPORATE	740	VEHICLE MAINTENANCE CENTERS	3,521
46TXTC	GULF TRANSPORT CORPORATE	903	CUST RECORDS AND COLLECT EXP	461,169
46TXTC	GULF TRANSPORT CORPORATE	905	MISC CUSTOMER ACCOUNTS EXP	106,452
46TXTC	GULF TRANSPORT CORPORATE	907	SUPERVISION	2,533
46TXTC	GULF TRANSPORT CORPORATE	908	CUSTOMER ASSISTANCE EXPENSES	57,535
46TXTC	GULF TRANSPORT CORPORATE	923	OUTSIDE SERVICES EMPLOYED	141,287
46XA01	REGULATORY AFFAIRS - TALLAHASSEE	923	OUTSIDE SERVICES EMPLOYED	3,024
46XA02	PUBLIC AFFAIRS	428	OTHER INCOME & DEDUCTIONS	1,248
46XA02	PUBLIC AFFAIRS	923	OUTSIDE SERVICES EMPLOYED	840
46XA03	CORPORATE SERVICES MGR	912	DEMONSTRATING AND SELLING EXP	2,748
46XA04	COMMUNICATIONS SERVICES	923	OUTSIDE SERVICES EMPLOYED	7,573
46XA05	PUBLIC AFFAIRS	923	OUTSIDE SERVICES EMPLOYED	5,460
46XA06	WORKFORCE DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	1,008
46XA06	WORKFORCE DEVELOPMENT	588	DIST-MISC DISTRIBUTION EXP	1,008
46XA07	COMMUNITY DEVELOPMENT	923	OUTSIDE SERVICES EMPLOYED	2,472

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
46XA09	CORPORATE OFFICE LEASED PRINTERS	923	OUTSIDE SERVICES EMPLOYED	5,949
46XA10	RISK MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	2,280
470101	GENERATION AUDITS (EXCEPT FUEL)	500	STM PWR-OPERATION SUPER, ENG	113,994
470A01	IA MANAGEMENT AND ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	968,598
470G01	FINANCE AND CONTRACT SERVICES GENERAL	556	SYST CONTROL AND LOAD DISPATCH	57,122
470G01	FINANCE AND CONTRACT SERVICES GENERAL	561	TRANS-LOAD DISPATCHING	10,079
470GPM	FINANCE AND CONTRACT SERVICES PMC	556	SYST CONTROL AND LOAD DISPATCH	5,565
470GPM	FINANCE AND CONTRACT SERVICES PMO	561	TRANS-LOAD DISPATCHING	985
471001	CORP & LEGAL-EXEC,ADMIN,SYST ACCTG	923	OUTSIDE SERVICES EMPLOYED	1,402
471020	CORP & LEGAL-REGULATORY FILINGS	923	OUTSIDE SERVICES EMPLOYED	38,837
4710PX	PROXY PROCESSING- ANNUAL MEETING	923	OUTSIDE SERVICES EMPLOYED	113,000
4710ZY	ZYIMAGE APP SUPPORT	923	OUTSIDE SERVICES EMPLOYED	58
471101	SHORT TERM FINANCE	923	OUTSIDE SERVICES EMPLOYED	58,215
4711CP	CONSOLIDATED COMMERCIAL PAPER PROGRAM	923	OUTSIDE SERVICES EMPLOYED	26,582
471201	GENERAL EXECUTIVE & ADVISORY FOR COMPANIES	923	OUTSIDE SERVICES EMPLOYED	858,566
4712BF	BUSINESS FORUM	923	OUTSIDE SERVICES EMPLOYED	37,108
4712MC	SOUTHERN COMPANY MANAGEMENT COUNCIL ACTIVITIES	923	OUTSIDE SERVICES EMPLOYED	11,806
471401	NEW SECURITY ISSUES	923	OUTSIDE SERVICES EMPLOYED	35,708
471490	GULF POWER - MBFC FIRST SERIES 2014	923	OUTSIDE SERVICES EMPLOYED	1,929
471491	GULF POWER SERIES 2014A SENIOR NOTES	181	UNAMORTIZED DEBT EXPENSE	14,692
471501	INVESTOR RELATIONS-GENERAL	923	OUTSIDE SERVICES EMPLOYED	78,929
4715AM	ANALYST MEETING	923	OUTSIDE SERVICES EMPLOYED	701
471601	ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	623,640
4716DT	EXTERNAL AUDIT FEES	923	OUTSIDE SERVICES EMPLOYED	1,023,000
471900	CORPORATE SERVICES-PUBLIC RELATIONS	309	<No Desc>	630
471900	CORPORATE SERVICES-PUBLIC RELATIONS	426	OTHER INCOME & DEDUCTIONS	24
471900	CORPORATE SERVICES-PUBLIC RELATIONS	500	STM PWR-OPERATION SUPER, ENG	770
471900	CORPORATE SERVICES-PUBLIC RELATIONS	510	STM PWR-MAINT-SUPERVISION,ENG	207
471900	CORPORATE SERVICES-PUBLIC RELATIONS	548	OTH PWR GEN-OPER SUPER, ENG	50
471900	CORPORATE SERVICES-PUBLIC RELATIONS	551	OTH PWR GEN-MAINT SUPER, ENG	24
471900	CORPORATE SERVICES-PUBLIC RELATIONS	556	SYST CONTROL AND LOAD DISPATCH	147
471900	CORPORATE SERVICES-PUBLIC RELATIONS	557	OTHER EXPENSES	184
471900	CORPORATE SERVICES-PUBLIC RELATIONS	560	TRANS-OPER SUPERVISION AND ENG	253
471900	CORPORATE SERVICES-PUBLIC RELATIONS	580	DIST-OPERATION SUPERVISION,ENG	185
471900	CORPORATE SERVICES-PUBLIC RELATIONS	590	DIST-MAINT SUPERVISION AND ENG	63
471900	CORPORATE SERVICES-PUBLIC RELATIONS	737	PROCUREMENT,MAT,STORES EXP	38
471900	CORPORATE SERVICES-PUBLIC RELATIONS	903	CUST RECORDS AND COLLECT EXP	274
471900	CORPORATE SERVICES-PUBLIC RELATIONS	908	CUSTOMER ASSISTANCE EXPENSES	156
471900	CORPORATE SERVICES-PUBLIC RELATIONS	923	OUTSIDE SERVICES EMPLOYED	797
471A52	CORP. & LEGAL - OPERATIONS AND CONTROL	923	OUTSIDE SERVICES EMPLOYED	108,682
471EGS	GENERATION SVCS LEGAL - GENERATION MARKET STRATEGIES	428	OTHER INCOME & DEDUCTIONS	3,084
471JEG	EFFLUENT GUIDELINES	500	STM PWR-OPERATION SUPER, ENG	324
471JLL	NSR LITIGATION	506	STM PWR-MISC EXP	51,752
471JML	SECTION 114 (NSR)	506	STM PWR-MISC EXP	3,312
471JMM	MULTI MEDIA/CCR LITIGATION	500	STM PWR-OPERATION SUPER, ENG	160,120
471JMS	MATS LITIGATION & REGULATORY SPT	506	STM PWR-MISC EXP	21,861
471JPR	NSR PROJECT REVIEW	506	STM PWR-MISC EXP	29,954
471JSS	STARTUP SHUTDOWN MALFUNCTION - SIP	506	STM PWR-MISC EXP	25,208
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	309	<No Desc>	766
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	426	OTHER INCOME & DEDUCTIONS	28
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	500	STM PWR-OPERATION SUPER, ENG	936
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	510	STM PWR-MAINT-SUPERVISION,ENG	251
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	548	OTH PWR GEN-OPER SUPER, ENG	63
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	551	OTH PWR GEN-MAINT SUPER, ENG	28
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	556	SYST CONTROL AND LOAD DISPATCH	179
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	557	OTHER EXPENSES	222
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	560	TRANS-OPER SUPERVISION AND ENG	309
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	580	DIST-OPERATION SUPERVISION,ENG	225
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	590	DIST-MAINT SUPERVISION AND ENG	76
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	737	PROCUREMENT,MAT,STORES EXP	50
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	903	CUST RECORDS AND COLLECT EXP	336
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	908	CUSTOMER ASSISTANCE EXPENSES	187
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV	923	OUTSIDE SERVICES EMPLOYED	872
472101	FINANCIAL PLANNING	923	OUTSIDE SERVICES EMPLOYED	191,672
4721FA	FINANCIAL ANALYSIS	923	OUTSIDE SERVICES EMPLOYED	26,775
4721RA	RATING AGENCY MEETING	923	OUTSIDE SERVICES EMPLOYED	3,928
4721RM	RISK PROFILE DEVELOPMENT	923	OUTSIDE SERVICES EMPLOYED	53,348
4721SI	SNL INTERACTIVE	923	OUTSIDE SERVICES EMPLOYED	10,032
4721UD	UTILITY PLANNING MODEL - DEVELOPMENT	923	OUTSIDE SERVICES EMPLOYED	67,728
4721UM	UTILITY PLANNING MODEL - MAINTENANCE	923	OUTSIDE SERVICES EMPLOYED	4,404
472701	FINANCIAL COORDINATION SERVICES	923	OUTSIDE SERVICES EMPLOYED	4,407
472805	EXECUTIVE CONTRACTS	923	OUTSIDE SERVICES EMPLOYED	347
472811	COMPENSATION, BENEFITS, LEGISLATIVE & COMPLIANCE - GENERAL	923	OUTSIDE SERVICES EMPLOYED	122,194
4728PC	PLAN ADMINISTRATION COMMITTEE	923	OUTSIDE SERVICES EMPLOYED	2,622
4728WP	HR COMMUNICATIONS - WELFARE PLANS	923	OUTSIDE SERVICES EMPLOYED	1,666
472901	CAPITAL MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	38,554
472BDE	DERIVATIVES (DEBT AND ENERGY)	923	OUTSIDE SERVICES EMPLOYED	10,789
472D01	CREDIT ANALYSIS - POWER MARKETING	923	OUTSIDE SERVICES EMPLOYED	17,077
472EEP	REGULATORY AFFAIRS & ENERGY POLICY	500	STM PWR-OPERATION SUPER, ENG	38,632
472EES	ENERGY STANDARDS	500	STM PWR-OPERATION SUPER, ENG	8,605

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472EF2	IIC ADMINISTRATION	500	STM PWR-OPERATION SUPER, ENG	8,521
472FCS	FUEL SERVICES LEGAL - COAL SUPPORT	501	STM PWR-FUEL	25,872
472GCO	CONTRACT OFFICER	500	STM PWR-OPERATION SUPER, ENG	12,520
472GCP	COMPLIANCE LEGAL	500	STM PWR-OPERATION SUPER, ENG	8,040
472GF2	IIC ADMINISTRATION	500	STM PWR-OPERATION SUPER, ENG	5,364
472GF4	MBR - ENERGY AUCTION	500	STM PWR-OPERATION SUPER, ENG	10,716
472GFC	FERC LEGAL MATTERS (GENERAL)	500	STM PWR-OPERATION SUPER, ENG	23,928
472GLG	LEGAL MATTERS (SCG)	500	STM PWR-OPERATION SUPER, ENG	21,421
472JME	MGT ENVIRONMENTAL LITIGATION & PUBLIC POLICY	426	OTHER INCOME & DEDUCTIONS	39,280
473001	TAXES	923	OUTSIDE SERVICES EMPLOYED	413,688
473201	TREASURY	923	OUTSIDE SERVICES EMPLOYED	94,617
4732WS	TREASURY SERVICES - WORKSTATION	923	OUTSIDE SERVICES EMPLOYED	18,623
473401	SOUTHERN COMPANY HUMAN RESOURCES MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	88,137
4734CU	HR COMMUNICATIONS	923	OUTSIDE SERVICES EMPLOYED	17,619
4734SC	SUPPLY CHAIN MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	1,797
4737AS	ENERSIM APPLICATION SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	11,585
4737CA	COSTING ANALYSIS	923	OUTSIDE SERVICES EMPLOYED	41,016
4737ES	ENERSIM	908	CUSTOMER ASSISTANCE EXPENSES	14,835
473801	INSURANCE (RISK MANAGEMENT)	923	OUTSIDE SERVICES EMPLOYED	136,251
473FGS	FUEL SERVICES LEGAL - GAS SUPPORT	501	STM PWR-FUEL	4,298
473FGS	FUEL SERVICES LEGAL - GAS SUPPORT	547	OTH PWR GEN-FUEL	38,640
473JCL	CO2 POLICY & TECHNOLOGY ADVOCACY	426	OTHER INCOME & DEDUCTIONS	96,562
473JCO	CO2 LITIGATION	500	STM PWR-OPERATION SUPER, ENG	610
473JOE	SECTION 111	500	STM PWR-OPERATION SUPER, ENG	266,069
474101	PENSION TRUSTS	923	OUTSIDE SERVICES EMPLOYED	36,650
4741SR	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN (SERP)	923	OUTSIDE SERVICES EMPLOYED	713
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	309	<No Desc>	15,486
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	426	OTHER INCOME & DEDUCTIONS	600
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	500	STM PWR-OPERATION SUPER, ENG	18,897
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	510	STM PWR-MAINT-SUPERVISION,ENG	5,072
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	546	OTH PWR GEN-OPER SUPER, ENG	1,251
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	551	OTH PWR GEN-MAINT SUPER, ENG	599
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	556	SYST CONTROL AND LOAD DISPATCH	3,643
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	557	OTHER EXPENSES	4,483
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	560	TRANS-OPER SUPERVISION AND ENG	6,196
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	580	DIST-OPERATION SUPERVISION,ENG	4,558
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	590	DIST-MAINT SUPERVISION AND ENG	1,568
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	737	PROCUREMENT,MAT,STORES EXP	959
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	903	CUST RECORDS AND COLLECT EXP	6,748
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	908	CUSTOMER ASSISTANCE EXPENSES	3,779
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	912	DEMONSTRATING AND SELLING EXP	27
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM	923	OUTSIDE SERVICES EMPLOYED	19,582
474401	PUBLIC RELATIONS	923	OUTSIDE SERVICES EMPLOYED	23,310
4744ME	MEDIA RELATIONS	923	OUTSIDE SERVICES EMPLOYED	61,875
4744PR	APP SUPPORT - PRESSROOM	923	OUTSIDE SERVICES EMPLOYED	108
4744SH	SOUTHERN HIGHLIGHTS	923	OUTSIDE SERVICES EMPLOYED	12,206
4744TN	SCTN AND WEBCASTS	923	OUTSIDE SERVICES EMPLOYED	2,748
4744WW	WORLD WIDE WEB	923	OUTSIDE SERVICES EMPLOYED	49,099
474701	ESP ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	5,837
4748SR	ALLOC. SYSTEM WORK	908	CUSTOMER ASSISTANCE EXPENSES	25,887
4749PC	CONTINGENCY FUND FOR MAJOR POLICY CHALLENGES	426	OTHER INCOME & DEDUCTIONS	5,986
474A01	ANNUAL MEETING	923	OUTSIDE SERVICES EMPLOYED	47,168
474GBG	THE BRATTLE GROUP	557	OTHER EXPENSES	68,832
474JBL	ENVIRONMENTAL LITIGATION & PUBLIC POLICY BTL	426	OTHER INCOME & DEDUCTIONS	4,652
475001	GOVERNMENTAL AFFAIRS	426	OTHER INCOME & DEDUCTIONS	93,341
475020	GOVERNMENTAL AFFAIRS - LOBBYING EXPENSES	426	OTHER INCOME & DEDUCTIONS	256,926
475021	GOVERNMENTAL AFFAIRS - OUTSIDE CONSULTANTS-LOBBYING	426	OTHER INCOME & DEDUCTIONS	142,461
475025	SYSTEM PAC ADMINISTRATION	426	OTHER INCOME & DEDUCTIONS	631
4750CD	SCS BELOW THE LINE COSTS - SOCIAL/ATHLETIC DUES	426	OTHER INCOME & DEDUCTIONS	1,800
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	309	<No Desc>	625
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	426	OTHER INCOME & DEDUCTIONS	25
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	500	STM PWR-OPERATION SUPER, ENG	763
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	510	STM PWR-MAINT-SUPERVISION,ENG	205
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	546	OTH PWR GEN-OPER SUPER, ENG	51
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	551	OTH PWR GEN-MAINT SUPER, ENG	25
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	556	SYST CONTROL AND LOAD DISPATCH	147
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	557	OTHER EXPENSES	183
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	560	TRANS-OPER SUPERVISION AND ENG	252
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	580	DIST-OPERATION SUPERVISION,ENG	183
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	590	DIST-MAINT SUPERVISION AND ENG	62
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	737	PROCUREMENT,MAT,STORES EXP	37
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	903	CUST RECORDS AND COLLECT EXP	274
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	908	CUSTOMER ASSISTANCE EXPENSES	154
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (8	923	OUTSIDE SERVICES EMPLOYED	793
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	309	<No Desc>	6,016
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	426	OTHER INCOME & DEDUCTIONS	235
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	500	STM PWR-OPERATION SUPER, ENG	7,341
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	510	STM PWR-MAINT-SUPERVISION,ENG	1,973
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	546	OTH PWR GEN-OPER SUPER, ENG	485
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	551	OTH PWR GEN-MAINT SUPER, ENG	232

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	556	SYST CONTROL AND LOAD DISPATCH	1,416
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	557	OTHER EXPENSES	1,740
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	560	TRANS-OPER SUPERVISION AND ENG	2,408
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	580	DIST-OPERATION SUPERVISION,ENG	1,768
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	590	DIST-MAINT SUPERVISION AND ENG	610
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	737	PROCUREMENT,MAT,STORES EXP	373
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	903	CUST RECORDS AND COLLECT EXP	2,820
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	908	CUSTOMER ASSISTANCE EXPENSES	1,487
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	912	DEMONSTRATING AND SELLING EXP	12
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH	923	OUTSIDE SERVICES EMPLOYED	7,808
475F01	CONTRACT ADMINISTRATION - LEGAL	556	SYST CONTROL AND LOAD DISPATCH	2,904
476400	CORPORATE SERVICES-BUDGET-ATLANTA	309	<No Desc>	45,569
476400	CORPORATE SERVICES-BUDGET-ATLANTA	426	OTHER INCOME & DEDUCTIONS	1,764
476400	CORPORATE SERVICES-BUDGET-ATLANTA	500	STM PWR-OPERATION SUPER, ENG	55,613
476400	CORPORATE SERVICES-BUDGET-ATLANTA	510	STM PWR-MAINT-SUPERVISION,ENG	14,938
476400	CORPORATE SERVICES-BUDGET-ATLANTA	546	OTH PWR GEN-OPER SUPER, ENG	3,673
476400	CORPORATE SERVICES-BUDGET-ATLANTA	551	OTH PWR GEN-MAINT SUPER, ENG	1,751
476400	CORPORATE SERVICES-BUDGET-ATLANTA	556	SYST CONTROL AND LOAD DISPATCH	10,718
476400	CORPORATE SERVICES-BUDGET-ATLANTA	557	OTHER EXPENSES	13,187
476400	CORPORATE SERVICES-BUDGET-ATLANTA	560	TRANS-OPER SUPERVISION AND ENG	18,234
476400	CORPORATE SERVICES-BUDGET-ATLANTA	580	DIST-OPERATION SUPERVISION,ENG	13,407
476400	CORPORATE SERVICES-BUDGET-ATLANTA	590	DIST-MAINT SUPERVISION AND ENG	4,622
476400	CORPORATE SERVICES-BUDGET-ATLANTA	737	PROCUREMENT,MAT,STORES EXP	2,819
476400	CORPORATE SERVICES-BUDGET-ATLANTA	903	CUST RECORDS AND COLLECT EXP	19,858
476400	CORPORATE SERVICES-BUDGET-ATLANTA	908	CUSTOMER ASSISTANCE EXPENSES	11,122
476400	CORPORATE SERVICES-BUDGET-ATLANTA	912	DEMONSTRATING AND SELLING EXP	84
476400	CORPORATE SERVICES-BUDGET-ATLANTA	923	OUTSIDE SERVICES EMPLOYED	57,825
476501	STAFF SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	21,684
476501	STAFF SUPPORT	923	OUTSIDE SERVICES EMPLOYED	65,054
4765LR	LOAD RESEARCH ACTIVITIES IN SUPPORT OF REGULATORY REQUIREMNT	923	OUTSIDE SERVICES EMPLOYED	135,314
476601	GENERAL MARKET FORECASTING	923	OUTSIDE SERVICES EMPLOYED	135,289
4772XB	GENERAL REQUESTS	923	OUTSIDE SERVICES EMPLOYED	45,940
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	309	<No Desc>	1,380
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	426	OTHER INCOME & DEDUCTIONS	48
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	500	STM PWR-OPERATION SUPER, ENG	1,680
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	510	STM PWR-MAINT-SUPERVISION,ENG	456
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	546	OTH PWR GEN-OPER SUPER, ENG	108
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	551	OTH PWR GEN-MAINT SUPER, ENG	48
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	556	SYST CONTROL AND LOAD DISPATCH	324
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	557	OTHER EXPENSES	398
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	560	TRANS-OPER SUPERVISION AND ENG	552
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	580	DIST-OPERATION SUPERVISION,ENG	408
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	590	DIST-MAINT SUPERVISION AND ENG	144
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	737	PROCUREMENT,MAT,STORES EXP	84
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	903	CUST RECORDS AND COLLECT EXP	600
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	908	CUSTOMER ASSISTANCE EXPENSES	336
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL	923	OUTSIDE SERVICES EMPLOYED	1,740
478601	SOCO T&D	737	PROCUREMENT,MAT,STORES EXP	117,882
478601	SOCO T&D	923	OUTSIDE SERVICES EMPLOYED	13,107
478801	SVP OPERATIONS GENERAL COUNSEL	508	STM PWR-MISC EXP	19,633
478B01	ACCOUNTING POLICY AND RESEARCH	923	OUTSIDE SERVICES EMPLOYED	84,299
478E01	FLEET, OPS & TRADING LEGAL - GENERAL FOT	500	STM PWR-OPERATION SUPER, ENG	12,336
478F01	LEGAL - SOUTHERN WHOLESALE ENERGY (SWE)	557	OTHER EXPENSES	83,040
478S00	ACCOUNTING	309	<No Desc>	529
478S00	ACCOUNTING	426	OTHER INCOME & DEDUCTIONS	15
478S00	ACCOUNTING	500	STM PWR-OPERATION SUPER, ENG	845
478S00	ACCOUNTING	510	STM PWR-MAINT-SUPERVISION,ENG	172
478S00	ACCOUNTING	546	OTH PWR GEN-OPER SUPER, ENG	40
478S00	ACCOUNTING	551	OTH PWR GEN-MAINT SUPER, ENG	21
478S00	ACCOUNTING	556	SYST CONTROL AND LOAD DISPATCH	126
478S00	ACCOUNTING	557	OTHER EXPENSES	153
478S00	ACCOUNTING	560	TRANS-OPER SUPERVISION AND ENG	211
478S00	ACCOUNTING	580	DIST-OPERATION SUPERVISION,ENG	154
478S00	ACCOUNTING	590	DIST-MAINT SUPERVISION AND ENG	53
478S00	ACCOUNTING	737	PROCUREMENT,MAT,STORES EXP	34
478S00	ACCOUNTING	903	CUST RECORDS AND COLLECT EXP	231
478S00	ACCOUNTING	908	CUSTOMER ASSISTANCE EXPENSES	128
478S00	ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	667
4798DR	PROJECT MANAGEMENT SUPPORT FOR ACTIVE STUDY OF RECENT TRANS	908	CUSTOMER ASSISTANCE EXPENSES	31,468
4798SR	CUSTOMER SATISFACTION	908	CUSTOMER ASSISTANCE EXPENSES	83,395
4799IN	SCS INCOME TAX	560	TRANS-OPER SUPERVISION AND ENG	197,820
4799LA	LABOR ACCRUAL	923	OUTSIDE SERVICES EMPLOYED	40,086
4799TA	PAYROLL TAX ACCRUAL	923	OUTSIDE SERVICES EMPLOYED	2,806
479E01	RETAIL GEN SVCS LEGAL - RETAIL GENERATION DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	2,760
47A800	AIRWATCH	309	<No Desc>	1,732
47A800	AIRWATCH	426	OTHER INCOME & DEDUCTIONS	67
47A800	AIRWATCH	500	STM PWR-OPERATION SUPER,ENG	2,113
47A800	AIRWATCH	510	STM PWR-MAINT-SUPERVISION,ENG	567
47A800	AIRWATCH	546	OTH PWR GEN-OPER SUPER, ENG	139
47A800	AIRWATCH	551	OTH PWR GEN-MAINT SUPER, ENG	67

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
47A800	AIRWATCH	556	SYST CONTROL AND LOAD DISPATCH	406
47A800	AIRWATCH	557	OTHER EXPENSES	502
47A800	AIRWATCH	580	TRANS-OPER SUPERVISION AND ENG	693
47A800	AIRWATCH	580	DIST-OPERATION SUPERVISION,ENG	511
47A800	AIRWATCH	590	DIST-MAINT SUPERVISION AND ENG	177
47A800	AIRWATCH	737	PROCUREMENT,MAT,STORES EXP	106
47A800	AIRWATCH	903	CUST RECORDS AND COLLECT EXP	758
47A800	AIRWATCH	908	CUSTOMER ASSISTANCE EXPENSES	423
47A800	AIRWATCH	912	DEMONSTRATING AND SELLING EXP	4
47A800	AIRWATCH	923	OUTSIDE SERVICES EMPLOYED	2,192
47AD01	SOX SECTION 404 COORDINATION	923	OUTSIDE SERVICES EMPLOYED	170,418
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	309	<No Desc>	61
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	426	OTHER INCOME & DEDUCTIONS	1
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	500	STM PWR-OPERATION SUPER, ENG	77
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	510	STM PWR-MAINT-SUPERVISION,ENG	18
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	546	OTH PWR GEN-OPER SUPER, ENG	2
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	551	OTH PWR GEN-MAINT SUPER, ENG	1
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	558	SYST CONTROL AND LOAD DISPATCH	16
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	557	OTHER EXPENSES	17
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	580	TRANS-OPER SUPERVISION AND ENG	27
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	580	DIST-OPERATION SUPERVISION,ENG	17
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	590	DIST-MAINT SUPERVISION AND ENG	2
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	737	PROCUREMENT,MAT,STORES EXP	1
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	903	CUST RECORDS AND COLLECT EXP	28
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	16
47AG00	AMPS MAINTENANCE / PRODUCTION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	78
47AJ01	CUSTOMER ANALYTICS	908	CUSTOMER ASSISTANCE EXPENSES	136,302
47AJDR	DIRECT CHARGES	908	CUSTOMER ASSISTANCE EXPENSES	6,561
47AP01	SOUTHERN COMPANY DISBURSEMENTS	923	OUTSIDE SERVICES EMPLOYED	478,892
47APPR	PROCUREMENT CARD REBATE	923	OUTSIDE SERVICES EMPLOYED	(162,988)
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	309	<No Desc>	21,280
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	426	OTHER INCOME & DEDUCTIONS	823
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	500	STM PWR-OPERATION SUPER, ENG	25,944
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	510	STM PWR-MAINT-SUPERVISION,ENG	6,969
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	546	OTH PWR GEN-OPER SUPER, ENG	1,715
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	551	OTH PWR GEN-MAINT SUPER, ENG	818
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	556	SYST CONTROL AND LOAD DISPATCH	5,000
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	557	OTHER EXPENSES	6,154
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	580	TRANS-OPER SUPERVISION AND ENG	8,510
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	580	DIST-OPERATION SUPERVISION,ENG	6,257
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	580	DIST-MAINT SUPERVISION AND ENG	2,156
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	737	PROCUREMENT,MAT,STORES EXP	1,317
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	903	CUST RECORDS AND COLLECT EXP	9,263
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	908	CUSTOMER ASSISTANCE EXPENSES	5,187
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	912	DEMONSTRATING AND SELLING EXP	37
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.	923	OUTSIDE SERVICES EMPLOYED	26,889
47AZC1	SOUTHERN AFT SYSTEMS	923	OUTSIDE SERVICES EMPLOYED	93,440
47BFC1	AGENCY - TREASURY BANK FEES	923	OUTSIDE SERVICES EMPLOYED	265,200
47BG01	GLSCAPE TECHNOLOGY SUPPORT	923	OUTSIDE SERVICES EMPLOYED	122,224
47BG02	GLSCAPE TECHNOLOGY SUPPORT (ORACLE)	923	OUTSIDE SERVICES EMPLOYED	123,122
47BG03	GLSCAPE TECHNOLOGY SUPPORT (POWERPLANT)	923	OUTSIDE SERVICES EMPLOYED	128,115
47BG03	3RD PARTY APPLICATIONS END USER SUPPORT-AFT-ESS CAPITAL	303	MISCELLANEOUS INTANGIBLE PLANT	140,580
47BG72	TRANSCEPTA	923	OUTSIDE SERVICES EMPLOYED	4,788
47BG73	SINGLE SOURCE ACCRUAL TOOL	923	OUTSIDE SERVICES EMPLOYED	4,900
47BG74	AMIA (AMPS MATERIALS INVENTORY ADJUSTMENT)	923	OUTSIDE SERVICES EMPLOYED	6,462
47BG75	BULK EXTRACTION TOOL	923	OUTSIDE SERVICES EMPLOYED	2,810
47BG79	MANCHESTER 1099	923	OUTSIDE SERVICES EMPLOYED	3,360
47BG7A	ASSURENET	923	OUTSIDE SERVICES EMPLOYED	4,358
47BG7B	BUDWORKS	923	OUTSIDE SERVICES EMPLOYED	32,498
47BG7C	RECONNENT	923	OUTSIDE SERVICES EMPLOYED	7,393
47BG7F	SOCOFINANCIALS	923	OUTSIDE SERVICES EMPLOYED	6,262
47BG7G	GENERATING EWOS/AFFILIATE BILLINGS	923	OUTSIDE SERVICES EMPLOYED	11,023
47BG7L	TAULIA	923	OUTSIDE SERVICES EMPLOYED	42,876
47BG7N	SANDS	923	OUTSIDE SERVICES EMPLOYED	6,602
47BG7O	ORACLE FINANCIALS	923	OUTSIDE SERVICES EMPLOYED	464,252
47BG7P	POWERPLANT	923	OUTSIDE SERVICES EMPLOYED	130,443
47BG7S	SARA	923	OUTSIDE SERVICES EMPLOYED	8,013
47BG7T	RJA THOMPSON	923	OUTSIDE SERVICES EMPLOYED	3,551
47BG7V	ACCOUNT VALIDATION MAINTENANCE	923	OUTSIDE SERVICES EMPLOYED	10,485
47BG7Z	BROWZ	923	OUTSIDE SERVICES EMPLOYED	9,588
47BGZ2	3RD PARTY SUPPORT	923	OUTSIDE SERVICES EMPLOYED	1,968
47BGZ3	3RD PARTY SUPPORT	923	OUTSIDE SERVICES EMPLOYED	8,282
47BGZ4	COMPLIANCE & CONTROLS (AFT/SC)-AFT	923	OUTSIDE SERVICES EMPLOYED	43,634
47BGZ5	ESS PROCURE TO PAY	923	OUTSIDE SERVICES EMPLOYED	82,913
47BGZ7	3RD PARTY SUPPORT - AFT ONLY	923	OUTSIDE SERVICES EMPLOYED	42,204
47BP01	BUSINESS PERFORMANCE SERVICES	923	OUTSIDE SERVICES EMPLOYED	24
47BPBM	BPS BENCHMARKING LABOR AND EXPENSES	923	OUTSIDE SERVICES EMPLOYED	30,892
47BPBM	BPS PROJECT MANAGEMENT GENERAL	923	OUTSIDE SERVICES EMPLOYED	73,163
47C200	COOLCOMPLIANCE SUPPORT	309	<No Desc>	1,499
47C200	COOLCOMPLIANCE SUPPORT	426	OTHER INCOME & DEDUCTIONS	59

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47C200	COOLCOMPLIANCE SUPPORT	500	STM PWR-OPERATION SUPER, ENG	1,828
47C200	COOLCOMPLIANCE SUPPORT	510	STM PWR-MAINT-SUPERVISION,ENG	492
47C200	COOLCOMPLIANCE SUPPORT	546	OTH PWR GEN-OPER SUPER, ENG	122
47C200	COOLCOMPLIANCE SUPPORT	551	OTH PWR GEN-MAINT SUPER, ENG	58
47C200	COOLCOMPLIANCE SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	350
47C200	COOLCOMPLIANCE SUPPORT	557	OTHER EXPENSES	435
47C200	COOLCOMPLIANCE SUPPORT	560	TRANS-OPER SUPERVISION AND ENG	598
47C200	COOLCOMPLIANCE SUPPORT	580	DIST-OPERATION SUPERVISION,ENG	439
47C200	COOLCOMPLIANCE SUPPORT	590	DIST-MAINT SUPERVISION AND ENG	152
47C200	COOLCOMPLIANCE SUPPORT	737	PROCUREMENT,MAT,STORES EXP	91
47C200	COOLCOMPLIANCE SUPPORT	903	CUST RECORDS AND COLLECT EXP	654
47C200	COOLCOMPLIANCE SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	364
47C200	COOLCOMPLIANCE SUPPORT	923	OUTSIDE SERVICES EMPLOYED	1,893
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	309	<No Desc>	4,104
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	426	OTHER INCOME & DEDUCTIONS	159
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	500	STM PWR-OPERATION SUPER, ENG	5,009
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	510	STM PWR-MAINT-SUPERVISION,ENG	1,346
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	546	OTH PWR GEN-OPER SUPER, ENG	331
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	551	OTH PWR GEN-MAINT SUPER, ENG	158
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	556	SYST CONTROL AND LOAD DISPATCH	966
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	557	OTHER EXPENSES	1,188
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	560	TRANS-OPER SUPERVISION AND ENG	1,642
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	580	DIST-OPERATION SUPERVISION,ENG	1,208
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	590	DIST-MAINT SUPERVISION AND ENG	418
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	737	PROCUREMENT,MAT,STORES EXP	253
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	903	CUST RECORDS AND COLLECT EXP	1,789
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	908	CUSTOMER ASSISTANCE EXPENSES	1,030
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	912	DEMONSTRATING AND SELLING EXP	12
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING	923	OUTSIDE SERVICES EMPLOYED	5,192
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	309	<No Desc>	3,365
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	426	OTHER INCOME & DEDUCTIONS	128
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	500	STM PWR-OPERATION SUPER, ENG	4,106
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	510	STM PWR-MAINT-SUPERVISION,ENG	1,104
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	546	OTH PWR GEN-OPER SUPER, ENG	271
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	551	OTH PWR GEN-MAINT SUPER, ENG	131
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	556	SYST CONTROL AND LOAD DISPATCH	792
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	557	OTHER EXPENSES	974
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	560	TRANS-OPER SUPERVISION AND ENG	1,347
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	580	DIST-OPERATION SUPERVISION,ENG	990
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	590	DIST-MAINT SUPERVISION AND ENG	342
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	737	PROCUREMENT,MAT,STORES EXP	207
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	903	CUST RECORDS AND COLLECT EXP	1,486
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	908	CUSTOMER ASSISTANCE EXPENSES	821
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	912	DEMONSTRATING AND SELLING EXP	6
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS	923	OUTSIDE SERVICES EMPLOYED	4,253
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	309	<No Desc>	9,476
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	426	OTHER INCOME & DEDUCTIONS	366
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	500	STM PWR-OPERATION SUPER, ENG	11,565
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	510	STM PWR-MAINT-SUPERVISION,ENG	3,105
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	546	OTH PWR GEN-OPER SUPER, ENG	765
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	551	OTH PWR GEN-MAINT SUPER, ENG	364
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	556	SYST CONTROL AND LOAD DISPATCH	2,228
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	557	OTHER EXPENSES	2,743
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	560	TRANS-OPER SUPERVISION AND ENG	3,793
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	580	DIST-OPERATION SUPERVISION,ENG	2,790
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	590	DIST-MAINT SUPERVISION AND ENG	962
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	737	PROCUREMENT,MAT,STORES EXP	586
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	903	CUST RECORDS AND COLLECT EXP	4,130
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	908	CUSTOMER ASSISTANCE EXPENSES	2,312
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	912	DEMONSTRATING AND SELLING EXP	15
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE	923	OUTSIDE SERVICES EMPLOYED	11,984
47CG00	SOX SECTION 404 COORDINATION	309	<No Desc>	6,518
47CG00	SOX SECTION 404 COORDINATION	426	OTHER INCOME & DEDUCTIONS	250
47CG00	SOX SECTION 404 COORDINATION	500	STM PWR-OPERATION SUPER, ENG	7,955
47CG00	SOX SECTION 404 COORDINATION	510	STM PWR-MAINT-SUPERVISION,ENG	2,137
47CG00	SOX SECTION 404 COORDINATION	546	OTH PWR GEN-OPER SUPER, ENG	525
47CG00	SOX SECTION 404 COORDINATION	551	OTH PWR GEN-MAINT SUPER, ENG	249
47CG00	SOX SECTION 404 COORDINATION	556	SYST CONTROL AND LOAD DISPATCH	1,531
47CG00	SOX SECTION 404 COORDINATION	557	OTHER EXPENSES	1,889
47CG00	SOX SECTION 404 COORDINATION	560	TRANS-OPER SUPERVISION AND ENG	2,810
47CG00	SOX SECTION 404 COORDINATION	580	DIST-OPERATION SUPERVISION,ENG	1,817
47CG00	SOX SECTION 404 COORDINATION	590	DIST-MAINT SUPERVISION AND ENG	661
47CG00	SOX SECTION 404 COORDINATION	737	PROCUREMENT,MAT,STORES EXP	405
47CG00	SOX SECTION 404 COORDINATION	903	CUST RECORDS AND COLLECT EXP	2,840
47CG00	SOX SECTION 404 COORDINATION	908	CUSTOMER ASSISTANCE EXPENSES	1,589
47CG00	SOX SECTION 404 COORDINATION	912	DEMONSTRATING AND SELLING EXP	12
47CG00	SOX SECTION 404 COORDINATION	923	OUTSIDE SERVICES EMPLOYED	8,243
47CMCM	CASE MANAGEMENT SYSTEM	923	OUTSIDE SERVICES EMPLOYED	5,604
47CMGA	GENERAL ETHICS & COMPLIANCE PROGRAM ACTIVITY	923	OUTSIDE SERVICES EMPLOYED	93,866
47CMRS	PERSONNAL FISK ASSESSMENT INVESTIGATIONS	923	OUTSIDE SERVICES EMPLOYED	21,817

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
47CMRT	PERSONNAL FISK ASSESSMENT PRE-EMPLOYMENT	923	OUTSIDE SERVICES EMPLOYED	25,226
47CMWE	WORK PLACE ETHICS- CORPORATE CONCERNS	923	OUTSIDE SERVICES EMPLOYED	16,839
47CN40	COMP ADMIN - GENERAL	923	OUTSIDE SERVICES EMPLOYED	78,264
47CN43	MARKET PRICING OF JOBS	923	OUTSIDE SERVICES EMPLOYED	3,930
47CN60	STOCK OPTION ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	3,408
47CN70	SOCO COMP COMM REQUEST - GENERAL	923	OUTSIDE SERVICES EMPLOYED	1,381
47CNPP	PPP PAY ALLOCATION TOOL	923	OUTSIDE SERVICES EMPLOYED	1,362
47CO01	SCG COMMUNICATIONS	500	STM PWR-OPERATION SUPER, ENG	35,831
47CONL	GENERATION NEWSLETTER	500	STM PWR-OPERATION SUPER, ENG	308
47CONT	GENERATION INTRANET	500	STM PWR-OPERATION SUPER, ENG	4,114
47COTF	COO SPECIAL PROJECTS	500	STM PWR-OPERATION SUPER, ENG	504
47CPRA	CP RATING FEE	923	OUTSIDE SERVICES EMPLOYED	31,501
47CS01	GENERAL	923	OUTSIDE SERVICES EMPLOYED	11,336
47CTMS	CORPORATE TRAVEL & MEETING SERVICES	923	OUTSIDE SERVICES EMPLOYED	17,499
47DA00	DRUG AND ALCOHOL TESTING	309	<No Desc>	732
47DA00	DRUG AND ALCOHOL TESTING	426	OTHER INCOME & DEDUCTIONS	24
47DA00	DRUG AND ALCOHOL TESTING	500	STM PWR-OPERATION SUPER, ENG	888
47DA00	DRUG AND ALCOHOL TESTING	510	STM PWR-MAINT-SUPERVISION,ENG	240
47DA00	DRUG AND ALCOHOL TESTING	546	OTH PWR GEN-OPER SUPER, ENG	60
47DA00	DRUG AND ALCOHOL TESTING	551	OTH PWR GEN-MAINT SUPER, ENG	24
47DA00	DRUG AND ALCOHOL TESTING	558	SYST CONTROL AND LOAD DISPATCH	168
47DA00	DRUG AND ALCOHOL TESTING	557	OTHER EXPENSES	216
47DA00	DRUG AND ALCOHOL TESTING	560	TRANS-OPER SUPERVISION AND ENG	288
47DA00	DRUG AND ALCOHOL TESTING	580	DIST-OPERATION SUPERVISION,ENG	216
47DA00	DRUG AND ALCOHOL TESTING	590	DIST-MAINT SUPERVISION AND ENG	72
47DA00	DRUG AND ALCOHOL TESTING	737	PROCUREMENT,MAT,STORES EXP	48
47DA00	DRUG AND ALCOHOL TESTING	903	CUST RECORDS AND COLLECT EXP	324
47DA00	DRUG AND ALCOHOL TESTING	908	CUSTOMER ASSISTANCE EXPENSES	180
47DA00	DRUG AND ALCOHOL TESTING	923	OUTSIDE SERVICES EMPLOYED	924
47DB00	DATABASE SERVER APPLICATIONS	309	<No Desc>	5,715
47DB00	DATABASE SERVER APPLICATIONS	426	OTHER INCOME & DEDUCTIONS	220
47DB00	DATABASE SERVER APPLICATIONS	500	STM PWR-OPERATION SUPER, ENG	6,972
47DB00	DATABASE SERVER APPLICATIONS	510	STM PWR-MAINT-SUPERVISION,ENG	1,873
47DB00	DATABASE SERVER APPLICATIONS	546	OTH PWR GEN-OPER SUPER, ENG	461
47DB00	DATABASE SERVER APPLICATIONS	551	OTH PWR GEN-MAINT SUPER, ENG	220
47DB00	DATABASE SERVER APPLICATIONS	558	SYST CONTROL AND LOAD DISPATCH	1,343
47DB00	DATABASE SERVER APPLICATIONS	557	OTHER EXPENSES	1,652
47DB00	DATABASE SERVER APPLICATIONS	560	TRANS-OPER SUPERVISION AND ENG	2,287
47DB00	DATABASE SERVER APPLICATIONS	580	DIST-OPERATION SUPERVISION,ENG	1,682
47DB00	DATABASE SERVER APPLICATIONS	590	DIST-MAINT SUPERVISION AND ENG	579
47DB00	DATABASE SERVER APPLICATIONS	737	PROCUREMENT,MAT,STORES EXP	353
47DB00	DATABASE SERVER APPLICATIONS	903	CUST RECORDS AND COLLECT EXP	2,490
47DB00	DATABASE SERVER APPLICATIONS	908	CUSTOMER ASSISTANCE EXPENSES	1,396
47DB00	DATABASE SERVER APPLICATIONS	912	DEMONSTRATING AND SELLING EXP	12
47DB00	DATABASE SERVER APPLICATIONS	923	OUTSIDE SERVICES EMPLOYED	7,225
47EA01	EXTERNAL AFFAIRS - GENERAL	923	OUTSIDE SERVICES EMPLOYED	61,150
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	309	<No Desc>	353
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	426	OTHER INCOME & DEDUCTIONS	14
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	500	STM PWR-OPERATION SUPER, ENG	432
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	510	STM PWR-MAINT-SUPERVISION,ENG	116
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	546	OTH PWR GEN-OPER SUPER, ENG	30
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	551	OTH PWR GEN-MAINT SUPER, ENG	14
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	558	SYST CONTROL AND LOAD DISPATCH	84
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	557	OTHER EXPENSES	102
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	560	TRANS-OPER SUPERVISION AND ENG	141
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	580	DIST-OPERATION SUPERVISION,ENG	104
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	590	DIST-MAINT SUPERVISION AND ENG	37
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	737	PROCUREMENT,MAT,STORES EXP	23
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	903	CUST RECORDS AND COLLECT EXP	154
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	908	CUSTOMER ASSISTANCE EXPENSES	85
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (	923	OUTSIDE SERVICES EMPLOYED	449
47EN01	ENVIRONMENTAL POLICY	500	STM PWR-OPERATION SUPER, ENG	37,932
47EO01	EMPTORIS SUPPORT-ESS	737	PROCUREMENT,MAT,STORES EXP	1,261
47EO01	EMPTORIS SUPPORT-ESS	923	OUTSIDE SERVICES EMPLOYED	1,261
47EOT1	EMPTORIS POST-IMPLEMENTATION SUPPORT	737	PROCUREMENT,MAT,STORES EXP	24,711
47EOT1	EMPTORIS POST-IMPLEMENTATION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	24,711
47ERDM	SYSTEM DISABILITY MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	1,308
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL	923	OUTSIDE SERVICES EMPLOYED	112,245
47ERIG	ENTERPRISE INFORMATION GOVERNANCE	923	OUTSIDE SERVICES EMPLOYED	62,662
47ET00	APPLICATION ENTERPRISE TOOLS	309	<No Desc>	9,418
47ET00	APPLICATION ENTERPRISE TOOLS	426	OTHER INCOME & DEDUCTIONS	365
47ET00	APPLICATION ENTERPRISE TOOLS	500	STM PWR-OPERATION SUPER, ENG	11,491
47ET00	APPLICATION ENTERPRISE TOOLS	510	STM PWR-MAINT-SUPERVISION,ENG	3,087
47ET00	APPLICATION ENTERPRISE TOOLS	546	OTH PWR GEN-OPER SUPER, ENG	761
47ET00	APPLICATION ENTERPRISE TOOLS	551	OTH PWR GEN-MAINT SUPER, ENG	363
47ET00	APPLICATION ENTERPRISE TOOLS	558	SYST CONTROL AND LOAD DISPATCH	2,215
47ET00	APPLICATION ENTERPRISE TOOLS	557	OTHER EXPENSES	2,725
47ET00	APPLICATION ENTERPRISE TOOLS	560	TRANS-OPER SUPERVISION AND ENG	3,768
47ET00	APPLICATION ENTERPRISE TOOLS	580	DIST-OPERATION SUPERVISION,ENG	2,769
47ET00	APPLICATION ENTERPRISE TOOLS	590	DIST-MAINT SUPERVISION AND ENG	954

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47ET00	APPLICATION ENTERPRISE TOOLS	737	PROCUREMENT,MAT.STORES EXP	581
47ET00	APPLICATION ENTERPRISE TOOLS	903	CUST RECORDS AND COLLECT EXP	4,103
47ET00	APPLICATION ENTERPRISE TOOLS	908	CUSTOMER ASSISTANCE EXPENSES	2,298
47ET00	APPLICATION ENTERPRISE TOOLS	912	DEMONSTRATING AND SELLING EXP	16
47ET00	APPLICATION ENTERPRISE TOOLS	923	OUTSIDE SERVICES EMPLOYED	11,907
47EX00	EXECUTIVE EDUCATION	309	<No Desc>	2,223
47EX00	EXECUTIVE EDUCATION	426	OTHER INCOME & DEDUCTIONS	88
47EX00	EXECUTIVE EDUCATION	500	STM PWR-OPERATION SUPER, ENG	2,713
47EX00	EXECUTIVE EDUCATION	510	STM PWR-MAINT-SUPERVISION,ENG	727
47EX00	EXECUTIVE EDUCATION	546	OTH PWR GEN-OPER SUPER, ENG	179
47EX00	EXECUTIVE EDUCATION	551	OTH PWR GEN-MAINT SUPER, ENG	85
47EX00	EXECUTIVE EDUCATION	556	SYST CONTROL AND LOAD DISPATCH	524
47EX00	EXECUTIVE EDUCATION	557	OTHER EXPENSES	644
47EX00	EXECUTIVE EDUCATION	560	TRANS-OPER SUPERVISION AND ENG	890
47EX00	EXECUTIVE EDUCATION	580	DIST-OPERATION SUPERVISION,ENG	655
47EX00	EXECUTIVE EDUCATION	590	DIST-MAINT SUPERVISION AND ENG	225
47EX00	EXECUTIVE EDUCATION	737	PROCUREMENT,MAT.STORES EXP	138
47EX00	EXECUTIVE EDUCATION	903	CUST RECORDS AND COLLECT EXP	989
47EX00	EXECUTIVE EDUCATION	908	CUSTOMER ASSISTANCE EXPENSES	544
47EX00	EXECUTIVE EDUCATION	912	DEMONSTRATING AND SELLING EXP	3
47EX00	EXECUTIVE EDUCATION	923	OUTSIDE SERVICES EMPLOYED	2,811
47FC01	CONSOLIDATED FUEL ACCOUNTING - COAL	923	OUTSIDE SERVICES EMPLOYED	102,942
47FCLS	LIMESTONE ACCOUNTING	502	STM PWR-STEAM EXPENSES	6,742
47FFRA	GULF ANNUAL RATING AGENCY FEES	923	OUTSIDE SERVICES EMPLOYED	60,034
47FG01	CONSOLIDATED FUEL ACCOUNTING - GAS	923	OUTSIDE SERVICES EMPLOYED	74,553
47GN01	GENERAL	506	STM PWR-MISC EXP	88,879
47GSRC	RECRUITMENT	508	STM PWR-MISC EXP	11,351
47GSTA	STAFFING-TEST ADMIN	506	STM PWR-MISC EXP	15,051
47GX01	GENERAL	500	STM PWR-OPERATION SUPER, ENG	18,480
47HC60	ADMINISTRATION OF SYSTEMWIDE HEALTH CARE PLANS	923	OUTSIDE SERVICES EMPLOYED	52,773
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	309	<No Desc>	5,149
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	426	OTHER INCOME & DEDUCTIONS	202
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	500	STM PWR-OPERATION SUPER, ENG	6,282
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	510	STM PWR-MAINT-SUPERVISION,ENG	1,888
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	546	OTH PWR GEN-OPER SUPER, ENG	416
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	551	OTH PWR GEN-MAINT SUPER, ENG	198
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	556	SYST CONTROL AND LOAD DISPATCH	1,210
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	557	OTHER EXPENSES	1,489
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	560	TRANS-OPER SUPERVISION AND ENG	2,080
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	580	DIST-OPERATION SUPERVISION,ENG	1,514
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	590	DIST-MAINT SUPERVISION AND ENG	521
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	737	PROCUREMENT,MAT.STORES EXP	318
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	903	CUST RECORDS AND COLLECT EXP	2,244
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	908	CUSTOMER ASSISTANCE EXPENSES	1,256
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	912	DEMONSTRATING AND SELLING EXP	12
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION	923	OUTSIDE SERVICES EMPLOYED	6,510
47HR01	SHIPS - HRBSS PRODUCTION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	120,586
47HRCB	COMP AND BENEFITS SUPPORT	923	OUTSIDE SERVICES EMPLOYED	1,807
47HRDM	DISABILITY MGT CRM	923	OUTSIDE SERVICES EMPLOYED	284
47HRER	EMPLOYEE RELATIONS SUPPORT	923	OUTSIDE SERVICES EMPLOYED	177
47HRIT	DESKTOP HARDWARE	923	OUTSIDE SERVICES EMPLOYED	17,008
47HRLD	LEADERSHIP PROJECT	923	OUTSIDE SERVICES EMPLOYED	427
47HRMS	SUPPORT FOR MYSOURCE	923	OUTSIDE SERVICES EMPLOYED	31,251
47HRSC	SERVICE CENTER SYSTEMS	923	OUTSIDE SERVICES EMPLOYED	19,831
47HRTA	TALENT ACQUISITION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	1,492
47HRWF	WORKFORCE PLANNING SUPPORT	923	OUTSIDE SERVICES EMPLOYED	1,208
47HS00	SAFETY & HEALTH	309	<No Desc>	233
47HS00	SAFETY & HEALTH	426	OTHER INCOME & DEDUCTIONS	9
47HS00	SAFETY & HEALTH	500	STM PWR-OPERATION SUPER, ENG	281
47HS00	SAFETY & HEALTH	510	STM PWR-MAINT-SUPERVISION,ENG	74
47HS00	SAFETY & HEALTH	546	OTH PWR GEN-OPER SUPER, ENG	18
47HS00	SAFETY & HEALTH	551	OTH PWR GEN-MAINT SUPER, ENG	8
47HS00	SAFETY & HEALTH	556	SYST CONTROL AND LOAD DISPATCH	52
47HS00	SAFETY & HEALTH	557	OTHER EXPENSES	66
47HS00	SAFETY & HEALTH	560	TRANS-OPER SUPERVISION AND ENG	90
47HS00	SAFETY & HEALTH	580	DIST-OPERATION SUPERVISION,ENG	67
47HS00	SAFETY & HEALTH	590	DIST-MAINT SUPERVISION AND ENG	22
47HS00	SAFETY & HEALTH	737	PROCUREMENT,MAT.STORES EXP	14
47HS00	SAFETY & HEALTH	903	CUST RECORDS AND COLLECT EXP	103
47HS00	SAFETY & HEALTH	908	CUSTOMER ASSISTANCE EXPENSES	54
47HS00	SAFETY & HEALTH	923	OUTSIDE SERVICES EMPLOYED	293
47IM01	DIRECTOR, SCGEN SUPPLY CHAIN MANAGEMENT	506	STM PWR-MISC EXP	44,821
47IMCT	SCGEN CONTRACTS	506	STM PWR-MISC EXP	35,412
47IMDM	DATA MANAGEMENT	506	STM PWR-MISC EXP	15,111
47IMES	SCM SOURCING GEN CONSTRUCTION	506	STM PWR-MISC EXP	195,764
47IMGP	GENERATION COMPLIANCE	506	STM PWR-MISC EXP	34,156
47IMLS	SCGEN LEGAL SERVICES	506	STM PWR-MISC EXP	6,703
47IMPG	SCGEN PROCUREMENT	506	STM PWR-MISC EXP	104,704
47IN01	CAMO-GENERAL	908	CUSTOMER ASSISTANCE EXPENSES	5,232
47IT00	IT CORPORATE BILLINGS	309	<No Desc>	202,632

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
47IT00	IT CORPORATE BILLINGS	426	OTHER INCOME & DEDUCTIONS	7,850
47IT00	IT CORPORATE BILLINGS	500	STM PWR-OPERATION SUPER, ENG	247,288
47IT00	IT CORPORATE BILLINGS	510	STM PWR-MAINT-SUPERVISION,ENG	66,419
47IT00	IT CORPORATE BILLINGS	546	OTH PWR GEN-OPER SUPER, ENG	16,336
47IT00	IT CORPORATE BILLINGS	551	OTH PWR GEN-MAINT SUPER, ENG	7,788
47IT00	IT CORPORATE BILLINGS	556	SYST CONTROL AND LOAD DISPATCH	47,650
47IT00	IT CORPORATE BILLINGS	557	OTHER EXPENSES	58,643
47IT00	IT CORPORATE BILLINGS	560	TRANS-OPER SUPERVISION AND ENG	81,081
47IT00	IT CORPORATE BILLINGS	580	DIST-OPERATION SUPERVISION,ENG	59,622
47IT00	IT CORPORATE BILLINGS	590	DIST-MAINT SUPERVISION AND ENG	20,555
47IT00	IT CORPORATE BILLINGS	737	PROCUREMENT,MAT,STORES EXP	12,533
47IT00	IT CORPORATE BILLINGS	903	CUST RECORDS AND COLLECT EXP	88,294
47IT00	IT CORPORATE BILLINGS	908	CUSTOMER ASSISTANCE EXPENSES	49,448
47IT00	IT CORPORATE BILLINGS	912	DEMONSTRATING AND SELLING EXP	366
47IT00	IT CORPORATE BILLINGS	923	OUTSIDE SERVICES EMPLOYED	256,240
47IV01	INNOVATION CENTER	923	OUTSIDE SERVICES EMPLOYED	626,080
47KGE	ENERGY EFFICIENCY REPORTING TOOL	908	CUSTOMER ASSISTANCE EXPENSES	34,169
47LC00	SOUTHERN SYSTEM LINC CHARGES	309	<No Desc>	114,528
47LC00	SOUTHERN SYSTEM LINC CHARGES	426	OTHER INCOME & DEDUCTIONS	4,440
47LC00	SOUTHERN SYSTEM LINC CHARGES	500	STM PWR-OPERATION SUPER, ENG	139,784
47LC00	SOUTHERN SYSTEM LINC CHARGES	510	STM PWR-MAINT-SUPERVISION,ENG	37,536
47LC00	SOUTHERN SYSTEM LINC CHARGES	546	OTH PWR GEN-OPER SUPER, ENG	9,228
47LC00	SOUTHERN SYSTEM LINC CHARGES	551	OTH PWR GEN-MAINT SUPER, ENG	4,404
47LC00	SOUTHERN SYSTEM LINC CHARGES	556	SYST CONTROL AND LOAD DISPATCH	26,928
47LC00	SOUTHERN SYSTEM LINC CHARGES	557	OTHER EXPENSES	33,144
47LC00	SOUTHERN SYSTEM LINC CHARGES	560	TRANS-OPER SUPERVISION AND ENG	45,828
47LC00	SOUTHERN SYSTEM LINC CHARGES	580	DIST-OPERATION SUPERVISION,ENG	33,696
47LC00	SOUTHERN SYSTEM LINC CHARGES	590	DIST-MAINT SUPERVISION AND ENG	11,616
47LC00	SOUTHERN SYSTEM LINC CHARGES	737	PROCUREMENT,MAT,STORES EXP	7,080
47LC00	SOUTHERN SYSTEM LINC CHARGES	903	CUST RECORDS AND COLLECT EXP	49,696
47LC00	SOUTHERN SYSTEM LINC CHARGES	908	CUSTOMER ASSISTANCE EXPENSES	27,948
47LC00	SOUTHERN SYSTEM LINC CHARGES	912	DEMONSTRATING AND SELLING EXP	204
47LC00	SOUTHERN SYSTEM LINC CHARGES	923	OUTSIDE SERVICES EMPLOYED	144,816
47LD01	GENERAL	923	OUTSIDE SERVICES EMPLOYED	115,592
47LDEX	EXECUTIVE DEVELOPMENT	923	OUTSIDE SERVICES EMPLOYED	1,616
47LW01	CORPORATE COUNSEL	923	OUTSIDE SERVICES EMPLOYED	274,054
47LWBL	LEGAL BELOW THE LINE	426	OTHER INCOME & DEDUCTIONS	989
47LWCT	CONTRACT TEMPLATES	923	OUTSIDE SERVICES EMPLOYED	75
47LWCY	CYBER SECURITY	923	OUTSIDE SERVICES EMPLOYED	13,227
47LWGC	GOVERNMENT CONTRACT COMPLIANCE OVERSIGHT	923	OUTSIDE SERVICES EMPLOYED	22,918
47LWPB	PRO BONO LEGAL WORK	426	OTHER INCOME & DEDUCTIONS	1,080
47MI01	COMPETITIVE INTELLIGENCE RESEARCH AND STUDIES	908	CUSTOMER ASSISTANCE EXPENSES	55,330
47MICS	CODES AND STANDARDS	908	CUSTOMER ASSISTANCE EXPENSES	10,854
47MIDR	REQUESTED MARKET INTELLIGENCE	908	CUSTOMER ASSISTANCE EXPENSES	24,898
47MIMP	STRATEGIC MARKET PLANNING CORE COMPANIES	908	CUSTOMER ASSISTANCE EXPENSES	219,657
47NAD1	NATIONAL ACCOUNTS - GENERAL	908	CUSTOMER ASSISTANCE EXPENSES	188,076
47NABD	NATIONAL ACCOUNTS - BUSINESS DEVELOPMENT	908	CUSTOMER ASSISTANCE EXPENSES	31,146
47NABL	NATIONAL ACCOUNTS - BELOW THE LINE	426	OTHER INCOME & DEDUCTIONS	3,229
47NGCM	SCM CENTRAL COMMODITY	500	STM PWR-OPERATION SUPER, ENG	18,474
47NGCM	SCM CENTRAL COMMODITY	510	STM PWR-MAINT-SUPERVISION,ENG	18,474
47NGDI	SCM DATA INTEGRITY	500	STM PWR-OPERATION SUPER, ENG	41,465
47PN20	PENSION AND CAPITAL PLAN ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	18,707
47PN21	QUALIFIED PENSION PLAN ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	74,611
47PN22	SUPPLEMENTAL PLAN ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	5,235
47PN45	SERP ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	2,616
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	309	<No Desc>	990
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	426	OTHER INCOME & DEDUCTIONS	37
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	500	STM PWR-OPERATION SUPER, ENG	1,209
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	510	STM PWR-MAINT-SUPERVISION,ENG	325
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	546	OTH PWR GEN-OPER SUPER, ENG	79
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	551	OTH PWR GEN-MAINT SUPER, ENG	39
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	556	SYST CONTROL AND LOAD DISPATCH	233
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	557	OTHER EXPENSES	287
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	560	TRANS-OPER SUPERVISION AND ENG	396
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	580	DIST-OPERATION SUPERVISION,ENG	293
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	590	DIST-MAINT SUPERVISION AND ENG	100
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	737	PROCUREMENT,MAT,STORES EXP	60
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	903	CUST RECORDS AND COLLECT EXP	431
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	908	CUSTOMER ASSISTANCE EXPENSES	242
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	912	DEMONSTRATING AND SELLING EXP	1
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	923	OUTSIDE SERVICES EMPLOYED	1,253
47PY01	SO. CO. PAYROLL-PRODUCTION ACTIVITIES	923	OUTSIDE SERVICES EMPLOYED	155,418
47PYD1	ECCENTER PRODUCTION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	2,925
47PYXX	SO. CO. PAYROLL-STARS-IT SUPPORT	923	OUTSIDE SERVICES EMPLOYED	31,431
47PYZZ	PAYROLL PORTION OF GENERAL SHIPS EXPENSE (97ZZ)	923	OUTSIDE SERVICES EMPLOYED	73,592
47RM01	RISK SERVICES	923	OUTSIDE SERVICES EMPLOYED	7,481
47RN01	RISK MASTER	923	OUTSIDE SERVICES EMPLOYED	12,125
47S100	CORPORATE SERVICES - HR OPERATIONS	309	<No Desc>	5,300
47S100	CORPORATE SERVICES - HR OPERATIONS	426	OTHER INCOME & DEDUCTIONS	207
47S100	CORPORATE SERVICES - HR OPERATIONS	500	STM PWR-OPERATION SUPER, ENG	6,468

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47S100	CORPORATE SERVICES - HR OPERATIONS	510	STM PWR-MAINT-SUPERVISION,ENG	1,738
47S100	CORPORATE SERVICES - HR OPERATIONS	546	OTH PWR GEN-OPER SUPER, ENG	426
47S100	CORPORATE SERVICES - HR OPERATIONS	551	OTH PWR GEN-MAINT SUPER, ENG	205
47S100	CORPORATE SERVICES - HR OPERATIONS	556	SYST CONTROL AND LOAD DISPATCH	1,244
47S100	CORPORATE SERVICES - HR OPERATIONS	557	OTHER EXPENSES	1,534
47S100	CORPORATE SERVICES - HR OPERATIONS	560	TRANS-OPER SUPERVISION AND ENG	2,122
47S100	CORPORATE SERVICES - HR OPERATIONS	580	DIST-OPERATION SUPERVISION,ENG	1,559
47S100	CORPORATE SERVICES - HR OPERATIONS	590	DIST-MAINT SUPERVISION AND ENG	538
47S100	CORPORATE SERVICES - HR OPERATIONS	737	PROCUREMENT,MAT,STORES EXP	328
47S100	CORPORATE SERVICES - HR OPERATIONS	903	CUST RECORDS AND COLLECT EXP	2,310
47S100	CORPORATE SERVICES - HR OPERATIONS	908	CUSTOMER ASSISTANCE EXPENSES	1,294
47S100	CORPORATE SERVICES - HR OPERATIONS	912	DEMONSTRATING AND SELLING EXP	12
47S100	CORPORATE SERVICES - HR OPERATIONS	923	OUTSIDE SERVICES EMPLOYED	6,701
47SC01	HR OPERATIONS	923	OUTSIDE SERVICES EMPLOYED	16,409
47SC02	HR CUSTOMER SERVICE	923	OUTSIDE SERVICES EMPLOYED	60,512
47SC03	BENEFITS DELIVERY	923	OUTSIDE SERVICES EMPLOYED	53,476
47SC04	HR DIRECT- SHIPS	923	OUTSIDE SERVICES EMPLOYED	69,398
47SS01	STAFFING-GENERAL	923	OUTSIDE SERVICES EMPLOYED	30,795
47SSCR	TALENT ACQUISITION - CAMPUS RECRUITING	923	OUTSIDE SERVICES EMPLOYED	39,773
47SSJS	STAFFING-JOBSOURCE	923	OUTSIDE SERVICES EMPLOYED	30,795
47SSRL	STAFFING-RELOCATION	923	OUTSIDE SERVICES EMPLOYED	17,697
47SSSTA	STAFFING-TEST DELIVERY	923	OUTSIDE SERVICES EMPLOYED	25,930
47SSWFP	STAFFING-WRKFORCE PLAN	923	OUTSIDE SERVICES EMPLOYED	42,579
47SV01	EMPLOYEE SERVICE CENTER - OPERATIONS	923	OUTSIDE SERVICES EMPLOYED	55,646
47SVEC	EMPLOYEE SERVICE CENTER	923	OUTSIDE SERVICES EMPLOYED	210,405
47SVTS	TAX SAVER PLANS	923	OUTSIDE SERVICES EMPLOYED	13,604
47SVYT	YOUJR TOTAL REWARDS	923	OUTSIDE SERVICES EMPLOYED	5,124
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	309	<No Desc>	63,207
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	426	OTHER INCOME & DEDUCTIONS	2,447
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	500	STM PWR-OPERATION SUPER, ENG	77,138
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	510	STM PWR-MAINT-SUPERVISION,ENG	20,718
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	546	OTH PWR GEN-OPER SUPER, ENG	5,096
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	551	OTH PWR GEN-MAINT SUPER, ENG	2,430
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	556	SYST CONTROL AND LOAD DISPATCH	14,863
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	557	OTHER EXPENSES	18,293
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	560	TRANS-OPER SUPERVISION AND ENG	25,291
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	580	DIST-OPERATION SUPERVISION,ENG	18,598
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	590	DIST-MAINT SUPERVISION AND ENG	6,411
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	737	PROCUREMENT,MAT,STORES EXP	3,909
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	903	CUST RECORDS AND COLLECT EXP	27,542
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	908	CUSTOMER ASSISTANCE EXPENSES	15,424
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	912	DEMONSTRATING AND SELLING EXP	112
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL	923	OUTSIDE SERVICES EMPLOYED	79,931
47TM00	AUDITING RELATED ACTIVITIES - BUD	309	<No Desc>	4,825
47TM00	AUDITING RELATED ACTIVITIES - BUD	426	OTHER INCOME & DEDUCTIONS	190
47TM00	AUDITING RELATED ACTIVITIES - BUD	500	STM PWR-OPERATION SUPER, ENG	5,890
47TM00	AUDITING RELATED ACTIVITIES - BUD	510	STM PWR-MAINT-SUPERVISION,ENG	1,582
47TM00	AUDITING RELATED ACTIVITIES - BUD	546	OTH PWR GEN-OPER SUPER, ENG	387
47TM00	AUDITING RELATED ACTIVITIES - BUD	551	OTH PWR GEN-MAINT SUPER, ENG	185
47TM00	AUDITING RELATED ACTIVITIES - BUD	556	SYST CONTROL AND LOAD DISPATCH	1,136
47TM00	AUDITING RELATED ACTIVITIES - BUD	557	OTHER EXPENSES	1,396
47TM00	AUDITING RELATED ACTIVITIES - BUD	560	TRANS-OPER SUPERVISION AND ENG	1,931
47TM00	AUDITING RELATED ACTIVITIES - BUD	580	DIST-OPERATION SUPERVISION,ENG	1,420
47TM00	AUDITING RELATED ACTIVITIES - BUD	590	DIST-MAINT SUPERVISION AND ENG	488
47TM00	AUDITING RELATED ACTIVITIES - BUD	737	PROCUREMENT,MAT,STORES EXP	297
47TM00	AUDITING RELATED ACTIVITIES - BUD	903	CUST RECORDS AND COLLECT EXP	2,103
47TM00	AUDITING RELATED ACTIVITIES - BUD	908	CUSTOMER ASSISTANCE EXPENSES	1,176
47TM00	AUDITING RELATED ACTIVITIES - BUD	912	DEMONSTRATING AND SELLING EXP	12
47TM00	AUDITING RELATED ACTIVITIES - BUD	923	OUTSIDE SERVICES EMPLOYED	6,103
47TX00	TRANSPORT NETWORK CHARGES	309	<No Desc>	24,047
47TX00	TRANSPORT NETWORK CHARGES	426	OTHER INCOME & DEDUCTIONS	931
47TX00	TRANSPORT NETWORK CHARGES	500	STM PWR-OPERATION SUPER, ENG	29,347
47TX00	TRANSPORT NETWORK CHARGES	510	STM PWR-MAINT-SUPERVISION,ENG	7,883
47TX00	TRANSPORT NETWORK CHARGES	546	OTH PWR GEN-OPER SUPER, ENG	1,939
47TX00	TRANSPORT NETWORK CHARGES	551	OTH PWR GEN-MAINT SUPER, ENG	925
47TX00	TRANSPORT NETWORK CHARGES	556	SYST CONTROL AND LOAD DISPATCH	5,655
47TX00	TRANSPORT NETWORK CHARGES	557	OTHER EXPENSES	6,961
47TX00	TRANSPORT NETWORK CHARGES	560	TRANS-OPER SUPERVISION AND ENG	9,622
47TX00	TRANSPORT NETWORK CHARGES	580	DIST-OPERATION SUPERVISION,ENG	7,075
47TX00	TRANSPORT NETWORK CHARGES	590	DIST-MAINT SUPERVISION AND ENG	2,440
47TX00	TRANSPORT NETWORK CHARGES	737	PROCUREMENT,MAT,STORES EXP	1,488
47TX00	TRANSPORT NETWORK CHARGES	903	CUST RECORDS AND COLLECT EXP	10,479
47TX00	TRANSPORT NETWORK CHARGES	908	CUSTOMER ASSISTANCE EXPENSES	5,870
47TX00	TRANSPORT NETWORK CHARGES	912	DEMONSTRATING AND SELLING EXP	45
47TX00	TRANSPORT NETWORK CHARGES	923	OUTSIDE SERVICES EMPLOYED	30,410
47VSC1	UPGRADE STRATEGY- INVENTORY MANAGEMENT(SCM)	303	MISCELLANEOUS INTANGIBLE PLANT	75,495
47VSE1	UPGRADE STRATEGY- INVENTORY MANAGEMENT(SCM)	506	STM PWR-MISC EXP	426
47VSE1	UPGRADE STRATEGY- INVENTORY MANAGEMENT(SCM)	737	PROCUREMENT,MAT,STORES EXP	746
47VSE1	UPGRADE STRATEGY- INVENTORY MANAGEMENT(SCM)	923	OUTSIDE SERVICES EMPLOYED	960
47VSM	ESS INVENTORY MANAGEMENT	506	STM PWR-MISC EXP	13,618

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
47VSIM	ESS INVENTORY MANAGEMENT	737	PROCUREMENT,MAT,STORES EXP	68,093
47VSIM	ESS INVENTORY MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	54,473
47VSTM	MAXIMO SUPPLY CHAIN	506	STM PWR-MISC EXP	240
47VSTM	MAXIMO SUPPLY CHAIN	737	PROCUREMENT,MAT,STORES EXP	408
47VSTM	MAXIMO SUPPLY CHAIN	923	OUTSIDE SERVICES EMPLOYED	528
47VSTS	SABRIX SCM SUPPORT	506	STM PWR-MISC EXP	1,602
47VSTS	SABRIX SCM SUPPORT	737	PROCUREMENT,MAT,STORES EXP	2,805
47VSTS	SABRIX SCM SUPPORT	923	OUTSIDE SERVICES EMPLOYED	3,807
47VSTT	ESS MAXIMO TOTAL SUPPORT - SCM	506	STM PWR-MISC EXP	79,759
47VSTT	ESS MAXIMO TOTAL SUPPORT - SCM	737	PROCUREMENT,MAT,STORES EXP	139,579
47VSTT	ESS MAXIMO TOTAL SUPPORT - SCM	923	OUTSIDE SERVICES EMPLOYED	179,458
47VSTZ	BROWZ - SCM SUPPORT	506	STM PWR-MISC EXP	2,109
47VSTZ	BROWZ - SCM SUPPORT	737	PROCUREMENT,MAT,STORES EXP	5,083
47VSTZ	BROWZ - SCM SUPPORT	923	OUTSIDE SERVICES EMPLOYED	2,397
47VSZ2	APPLICATION GOVERNANCE-SC	506	STM PWR-MISC EXP	381
47VSZ2	APPLICATION GOVERNANCE-SC	737	PROCUREMENT,MAT,STORES EXP	669
47VSZ2	APPLICATION GOVERNANCE-SC	923	OUTSIDE SERVICES EMPLOYED	861
47VSZ3	3RD PARTY APPLICATIONS END USER SUPPORT-SC	506	STM PWR-MISC EXP	1,658
47VSZ3	3RD PARTY APPLICATIONS END USER SUPPORT-SC	737	PROCUREMENT,MAT,STORES EXP	2,901
47VSZ3	3RD PARTY APPLICATIONS END USER SUPPORT-SC	923	OUTSIDE SERVICES EMPLOYED	3,727
47VSZ5	ESS PROCURE-TO-PAY	506	STM PWR-MISC EXP	12,683
47VSZ5	ESS PROCURE-TO-PAY	737	PROCUREMENT,MAT,STORES EXP	22,019
47VSZ5	ESS PROCURE-TO-PAY	923	OUTSIDE SERVICES EMPLOYED	28,310
47W100	WALKER PROJECT CORP SVCS-W SNC	309	<No Desc>	173
47W100	WALKER PROJECT CORP SVCS-W SNC	426	OTHER INCOME & DEDUCTIONS	4
47W100	WALKER PROJECT CORP SVCS-W SNC	500	STM PWR-OPERATION SUPER, ENG	213
47W100	WALKER PROJECT CORP SVCS-W SNC	510	STM PWR-MAINT-SUPERVISION,ENG	59
47W100	WALKER PROJECT CORP SVCS-W SNC	546	OTH PWR GEN-OPER SUPER, ENG	14
47W100	WALKER PROJECT CORP SVCS-W SNC	551	OTH PWR GEN-MAINT SUPER, ENG	10
47W100	WALKER PROJECT CORP SVCS-W SNC	556	SYST CONTROL AND LOAD DISPATCH	40
47W100	WALKER PROJECT CORP SVCS-W SNC	557	OTHER EXPENSES	51
47W100	WALKER PROJECT CORP SVCS-W SNC	580	TRANS-OPER SUPERVISION AND ENG	72
47W100	WALKER PROJECT CORP SVCS-W SNC	580	DIST-OPERATION SUPERVISION,ENG	51
47W100	WALKER PROJECT CORP SVCS-W SNC	590	DIST-MAINT SUPERVISION AND ENG	14
47W100	WALKER PROJECT CORP SVCS-W SNC	737	PROCUREMENT,MAT,STORES EXP	12
47W100	WALKER PROJECT CORP SVCS-W SNC	903	CUST RECORDS AND COLLECT EXP	75
47W100	WALKER PROJECT CORP SVCS-W SNC	908	CUSTOMER ASSISTANCE EXPENSES	42
47W100	WALKER PROJECT CORP SVCS-W SNC	923	OUTSIDE SERVICES EMPLOYED	219
47W01	HJMAN RESOURCES WORKFORCE INTELLIGENCE- GENERAL	923	OUTSIDE SERVICES EMPLOYED	240,693
47WP30	WELFARE PLAN ADMINISTRATION	923	OUTSIDE SERVICES EMPLOYED	122
47ZD00	CORPORATE PROGRAM - MISC	309	<No Desc>	18,997
47ZD00	CORPORATE PROGRAM - MISC	426	OTHER INCOME & DEDUCTIONS	744
47ZD00	CORPORATE PROGRAM - MISC	500	STM PWR-OPERATION SUPER, ENG	23,178
47ZD00	CORPORATE PROGRAM - MISC	510	STM PWR-MAINT-SUPERVISION,ENG	6,228
47ZD00	CORPORATE PROGRAM - MISC	546	OTH PWR GEN-OPER SUPER, ENG	1,536
47ZD00	CORPORATE PROGRAM - MISC	551	OTH PWR GEN-MAINT SUPER, ENG	732
47ZD00	CORPORATE PROGRAM - MISC	556	SYST CONTROL AND LOAD DISPATCH	4,464
47ZD00	CORPORATE PROGRAM - MISC	557	OTHER EXPENSES	5,496
47ZD00	CORPORATE PROGRAM - MISC	560	TRANS-OPER SUPERVISION AND ENG	7,597
47ZD00	CORPORATE PROGRAM - MISC	580	DIST-OPERATION SUPERVISION,ENG	5,692
47ZD00	CORPORATE PROGRAM - MISC	590	DIST-MAINT SUPERVISION AND ENG	1,832
47ZD00	CORPORATE PROGRAM - MISC	737	PROCUREMENT,MAT,STORES EXP	1,176
47ZD00	CORPORATE PROGRAM - MISC	903	CUST RECORDS AND COLLECT EXP	8,280
47ZD00	CORPORATE PROGRAM - MISC	908	CUSTOMER ASSISTANCE EXPENSES	4,632
47ZD00	CORPORATE PROGRAM - MISC	912	DEMONSTRATING AND SELLING EXP	36
47ZD00	CORPORATE PROGRAM - MISC	923	OUTSIDE SERVICES EMPLOYED	24,018
47ZE00	SMART RIDE/NOZONER PROGRAMS	309	<No Desc>	552
47ZE00	SMART RIDE/NOZONER PROGRAMS	426	OTHER INCOME & DEDUCTIONS	24
47ZE00	SMART RIDE/NOZONER PROGRAMS	500	STM PWR-OPERATION SUPER, ENG	672
47ZE00	SMART RIDE/NOZONER PROGRAMS	510	STM PWR-MAINT-SUPERVISION,ENG	180
47ZE00	SMART RIDE/NOZONER PROGRAMS	546	OTH PWR GEN-OPER SUPER, ENG	48
47ZE00	SMART RIDE/NOZONER PROGRAMS	551	OTH PWR GEN-MAINT SUPER, ENG	24
47ZE00	SMART RIDE/NOZONER PROGRAMS	556	SYST CONTROL AND LOAD DISPATCH	132
47ZE00	SMART RIDE/NOZONER PROGRAMS	557	OTHER EXPENSES	156
47ZE00	SMART RIDE/NOZONER PROGRAMS	560	TRANS-OPER SUPERVISION AND ENG	216
47ZE00	SMART RIDE/NOZONER PROGRAMS	580	DIST-OPERATION SUPERVISION,ENG	168
47ZE00	SMART RIDE/NOZONER PROGRAMS	590	DIST-MAINT SUPERVISION AND ENG	60
47ZE00	SMART RIDE/NOZONER PROGRAMS	737	PROCUREMENT,MAT,STORES EXP	36
47ZE0C	SMART RIDE/NOZONER PROGRAMS	903	CUST RECORDS AND COLLECT EXP	240
47ZE00	SMART RIDE/NOZONER PROGRAMS	908	CUSTOMER ASSISTANCE EXPENSES	132
47ZE00	SMART RIDE/NOZONER PROGRAMS	923	OUTSIDE SERVICES EMPLOYED	696
480G01	WHOLESALE CONTRACT BILLING	557	OTHER EXPENSES	69,197
480G1T	WHOLESALE CONTRACTS INFRASTRUCTURE SERVICES	557	OTHER EXPENSES	80,057
480GWC	WHOLESALE CONTRACTS	556	SYST CONTROL AND LOAD DISPATCH	23,210
480RFC	FUEL CLAUSE RECOVERY	501	STM PWR-FUEL	9,473
481W01	SYSTEM ALL RISK INSURANCE	165	PREPAYMENTS	4,106,400
481WAP	PROPERTY INSURANCE APPRAISAL	924	PROPERTY INSURANCE	3,569
481WAR	MISC. PROPERTY INSURANCE	143	OTHER ACCOUNTS RECEIVABLE	120,500
481Y01	SYSTEM DIRECTORS AND OFFICERS INSURANCE	165	PREPAYMENTS	118,900
481Z01	SYSTEM EXCESS WORKERS COMPENSATION INSURANCE	165	PREPAYMENTS	209,000

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
481ZAS	WORKER COMPENSATION ACTUARIAL STUDIES	925	INJURIES AND DAMAGES	9,000
4820ED	ENERGY DIRECT	428	OTHER INCOME & DEDUCTIONS	13,645
482BCC	CHARITABLE CONTRIBUTIONS	428	OTHER INCOME & DEDUCTIONS	8,390
482BMS	SCS SCHOLARSHIP PROGRAM	426	OTHER INCOME & DEDUCTIONS	1,867
482Y01	INSURANCE-MISC. INSURANCE	925	INJURIES AND DAMAGES	11,500
483101	SUPPLY CHAIN MANAGEMENT - VP & ADMIN SUPPORT	923	OUTSIDE SERVICES EMPLOYED	38,314
4831CO	CONTRACTS OFFICER	923	OUTSIDE SERVICES EMPLOYED	27,573
483BCC	CHARITABLE CONTRIBUTIONS	428	OTHER INCOME & DEDUCTIONS	2,545
483BCD	SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP	428	OTHER INCOME & DEDUCTIONS	1,332
483BCS	SUPPORT OF PROGRAMS	428	OTHER INCOME & DEDUCTIONS	82,172
483W01	INSURANCE-OCEAN MARINE	151	FUEL STOCK	67,208
484BCA	CIVIC ACTIVITIES	428	OTHER INCOME & DEDUCTIONS	528
484BCC	CHARITABLE CONTRIBUTIONS	428	OTHER INCOME & DEDUCTIONS	1,056
484W01	INSURANCE-TRANSIT INLAND	924	PROPERTY INSURANCE	5,000
485701	ESP - INVESTMENT CHARGES	923	OUTSIDE SERVICES EMPLOYED	13,372
485BCC	CHARITABLE CONTRIBUTIONS	426	OTHER INCOME & DEDUCTIONS	612
485Y01	INSURANCE-FIDUCIARY	925	INJURIES AND DAMAGES	52,500
486016	SYS AIR AVAILABILITY - N16PC	923	OUTSIDE SERVICES EMPLOYED	245,928
486030	SYS AIR AVAILABILITY - N30PC	923	OUTSIDE SERVICES EMPLOYED	141,092
486040	SYS AIR AVAILABILITY - N40PC	923	OUTSIDE SERVICES EMPLOYED	284,488
486060	SYS AIR AVAILABILITY - N60PC	923	OUTSIDE SERVICES EMPLOYED	228,125
486068	SYS AIR AVAILABILITY - N68PC	923	OUTSIDE SERVICES EMPLOYED	213,220
486070	SYS AIR AVAILABILITY - N70PC	923	OUTSIDE SERVICES EMPLOYED	240,876
486301	SYS AIR USAGE - GULF	923	OUTSIDE SERVICES EMPLOYED	273,477
486Y01	SYSTEM EXCESS LIABILITY INSURANCE	165	PREPAYMENTS	1,054,000
486YCL	CYBER LIABILITY INSURANCE	165	PREPAYMENTS	198,000
486YPR	PROFESSIONAL LIABILITY INSURANCE	165	PREPAYMENTS	7,900
487C01	NEXT GENERATION NUCLEAR R&D	557	OTHER EXPENSES	149,968
487D01	RENEWABLE, STORAGE, AND DISTRIBUTED GENERATION R&D	557	OTHER EXPENSES	100,188
487Y01	INSURANCE-SURETY/WORKCOMP/USLHW	925	INJURIES AND DAMAGES	1,100
489001	HR DELIVERY - TRANSMISSION	923	OUTSIDE SERVICES EMPLOYED	22,588
4899IN	SCS INCOME TAX	500	STM PWR-OPERATION SUPER, ENG	153,852
4899LA	LABOR ACCRUAL	308	<No Desc>	14,084
4899LA	LABOR ACCRUAL	500	STM PWR-OPERATION SUPER, ENG	17,211
4899TA	PAYROLL TAX ACCRUAL	500	STM PWR-OPERATION SUPER, ENG	2,191
489BCC	CHARITABLE CONTRIBUTIONS	426	OTHER INCOME & DEDUCTIONS	5,866
489BCD	SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP	426	OTHER INCOME & DEDUCTIONS	1,122
489BET	EXECUTIVE TAX PREPARATION	426	OTHER INCOME & DEDUCTIONS	2,979
489G00	SUPPLIER DIVERSITY	309	<No Desc>	991
489G00	SUPPLIER DIVERSITY	428	OTHER INCOME & DEDUCTIONS	34
489G00	SUPPLIER DIVERSITY	500	STM PWR-OPERATION SUPER, ENG	1,209
489G00	SUPPLIER DIVERSITY	510	STM PWR-MAINT-SUPERVISION,ENG	325
489G00	SUPPLIER DIVERSITY	546	OTH PWR GEN-OPER SUPER, ENG	79
489G00	SUPPLIER DIVERSITY	551	OTH PWR GEN-MAINT SUPER, ENG	39
489G00	SUPPLIER DIVERSITY	556	SYST CONTROL AND LOAD DISPATCH	233
489G00	SUPPLIER DIVERSITY	557	OTHER EXPENSES	284
489G00	SUPPLIER DIVERSITY	560	TRANS-OPER SUPERVISION AND ENG	396
489G00	SUPPLIER DIVERSITY	580	DIST-OPERATION SUPERVISION,ENG	292
489G00	SUPPLIER DIVERSITY	590	DIST-MAINT SUPERVISION AND ENG	101
489G00	SUPPLIER DIVERSITY	737	PROCUREMENT,MAT,STORES EXP	62
489G00	SUPPLIER DIVERSITY	903	CUST RECORDS AND COLLECT EXP	431
489G00	SUPPLIER DIVERSITY	908	CUSTOMER ASSISTANCE EXPENSES	242
489G00	SUPPLIER DIVERSITY	923	OUTSIDE SERVICES EMPLOYED	1,253
489W01	INSURANCE-CRIME	925	INJURIES AND DAMAGES	10,000
489Y01	GULF MISCELLANEOUS BONDS	925	INJURIES AND DAMAGES	500
48AH00	A&G INTEREST	309	<No Desc>	4,789
48AH00	A&G INTEREST	426	OTHER INCOME & DEDUCTIONS	192
48AH00	A&G INTEREST	500	STM PWR-OPERATION SUPER, ENG	5,845
48AH00	A&G INTEREST	510	STM PWR-MAINT-SUPERVISION,ENG	1,572
48AH00	A&G INTEREST	546	OTH PWR GEN-OPER SUPER, ENG	384
48AH00	A&G INTEREST	551	OTH PWR GEN-MAINT SUPER, ENG	160
48AH00	A&G INTEREST	556	SYST CONTROL AND LOAD DISPATCH	1,128
48AH00	A&G INTEREST	557	OTHER EXPENSES	1,392
48AH00	A&G INTEREST	560	TRANS-OPER SUPERVISION AND ENG	1,920
48AH00	A&G INTEREST	580	DIST-OPERATION SUPERVISION,ENG	1,416
48AH00	A&G INTEREST	590	DIST-MAINT SUPERVISION AND ENG	492
48AH00	A&G INTEREST	737	PROCUREMENT,MAT,STORES EXP	300
48AH00	A&G INTEREST	903	CUST RECORDS AND COLLECT EXP	2,088
48AH00	A&G INTEREST	908	CUSTOMER ASSISTANCE EXPENSES	1,165
48AH00	A&G INTEREST	912	DEMONSTRATING AND SELLING EXP	12
48AH00	A&G INTEREST	923	OUTSIDE SERVICES EMPLOYED	6,060
48BG00	GLSCAPE TECHNOLOGY SUPPORT	309	<No Desc>	11,293
48BG00	GLSCAPE TECHNOLOGY SUPPORT	428	OTHER INCOME & DEDUCTIONS	438
48BG00	GLSCAPE TECHNOLOGY SUPPORT	500	STM PWR-OPERATION SUPER, ENG	13,782
48BG00	GLSCAPE TECHNOLOGY SUPPORT	510	STM PWR-MAINT-SUPERVISION,ENG	3,700
48BG00	GLSCAPE TECHNOLOGY SUPPORT	546	OTH PWR GEN-OPER SUPER, ENG	913
48BG00	GLSCAPE TECHNOLOGY SUPPORT	551	OTH PWR GEN-MAINT SUPER, ENG	436
48BG00	GLSCAPE TECHNOLOGY SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	2,655
48BG00	GLSCAPE TECHNOLOGY SUPPORT	557	OTHER EXPENSES	3,267
48BG00	GLSCAPE TECHNOLOGY SUPPORT	560	TRANS-OPER SUPERVISION AND ENG	4,520

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48BG00	GLSCAPE TECHNOLOGY SUPPORT	580	DIST-OPERATION SUPERVISION,ENG	3,324
48BG00	GLSCAPE TECHNOLOGY SUPPORT	590	DIST-MAINT SUPERVISION AND ENG	1,145
48BG00	GLSCAPE TECHNOLOGY SUPPORT	737	PROCUREMENT,MAT,STORES EXP	700
48BG00	GLSCAPE TECHNOLOGY SUPPORT	903	CUST RECORDS AND COLLECT EXP	4,921
48BG00	GLSCAPE TECHNOLOGY SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	2,756
48BG00	GLSCAPE TECHNOLOGY SUPPORT	912	DEMONSTRATING AND SELLING EXP	24
48BS01	BUSINESS ASSURANCE	923	OUTSIDE SERVICES EMPLOYED	14,282
48BSBT	BUSINESS ASSURANCE TOOLS	923	OUTSIDE SERVICES EMPLOYED	42,131
48C201	COOLCOMPLIANCE SUPPORT	923	OUTSIDE SERVICES EMPLOYED	11,948
48C2T6	ESS - COOL COMPLIANCE	923	OUTSIDE SERVICES EMPLOYED	19,682
48CBCA	C,VIC ACTIVITIES	426	OTHER INCOME & DEDUCTIONS	38,867
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	309	<No Desc>	4,951
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	426	OTHER INCOME & DEDUCTIONS	774
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	500	STM PWR-OPERATION SUPER, ENG	29
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	510	STM PWR-MAINT-SUPERVISION,ENG	946
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	546	OTH PWR GEN-OPER SUPER, ENG	254
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	551	OTH PWR GEN-MAINT SUPER, ENG	64
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	556	SYST CONTROL AND LOAD DISPATCH	28
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	557	OTHER EXPENSES	184
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	580	TRANS-OPER SUPERVISION AND ENG	227
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	580	DIST-OPERATION SUPERVISION,ENG	309
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	590	DIST-MAINT SUPERVISION AND ENG	229
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	737	PROCUREMENT,MAT,STORES EXP	77
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	903	CUST RECORDS AND COLLECT EXP	49
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	908	CUSTOMER ASSISTANCE EXPENSES	336
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS	923	OUTSIDE SERVICES EMPLOYED	190
48CL00	CONTRACTING & LEGAL SERVICES - SCS	309	<No Desc>	981
48CL00	CONTRACTING & LEGAL SERVICES - SCS	426	OTHER INCOME & DEDUCTIONS	2,111
48CL00	CONTRACTING & LEGAL SERVICES - SCS	500	STM PWR-OPERATION SUPER, ENG	86
48CL00	CONTRACTING & LEGAL SERVICES - SCS	510	STM PWR-MAINT-SUPERVISION,ENG	2,577
48CL00	CONTRACTING & LEGAL SERVICES - SCS	546	OTH PWR GEN-OPER SUPER, ENG	681
48CL00	CONTRACTING & LEGAL SERVICES - SCS	551	OTH PWR GEN-MAINT SUPER, ENG	171
48CL00	CONTRACTING & LEGAL SERVICES - SCS	556	SYST CONTROL AND LOAD DISPATCH	81
48CL00	CONTRACTING & LEGAL SERVICES - SCS	557	OTHER EXPENSES	498
48CL00	CONTRACTING & LEGAL SERVICES - SCS	580	TRANS-OPER SUPERVISION AND ENG	610
48CL00	CONTRACTING & LEGAL SERVICES - SCS	580	DIST-OPERATION SUPERVISION,ENG	843
48CL00	CONTRACTING & LEGAL SERVICES - SCS	590	DIST-MAINT SUPERVISION AND ENG	622
48CL00	CONTRACTING & LEGAL SERVICES - SCS	737	PROCUREMENT,MAT,STORES EXP	216
48CL00	CONTRACTING & LEGAL SERVICES - SCS	903	CUST RECORDS AND COLLECT EXP	610
48CL00	CONTRACTING & LEGAL SERVICES - SCS	908	CUSTOMER ASSISTANCE EXPENSES	843
48CL00	CONTRACTING & LEGAL SERVICES - SCS	923	OUTSIDE SERVICES EMPLOYED	262
48CM01	CONSOL. MATERIALS ACCTNG.-GENERAL	923	OUTSIDE SERVICES EMPLOYED	2,670
48CS08	PRINT/DISTRIBUTION SUPPORT	903	CUST RECORDS AND COLLECT EXP	52,976
48CSRS	CSS REVENUE SUPPORT	903	CUST RECORDS AND COLLECT EXP	2,547,401
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	309	<No Desc>	190,526
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	426	OTHER INCOME & DEDUCTIONS	667
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	500	STM PWR-OPERATION SUPER, ENG	24
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	510	STM PWR-MAINT-SUPERVISION,ENG	815
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	546	OTH PWR GEN-OPER SUPER, ENG	221
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	551	OTH PWR GEN-MAINT SUPER, ENG	52
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	556	SYST CONTROL AND LOAD DISPATCH	28
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	557	OTHER EXPENSES	158
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	580	TRANS-OPER SUPERVISION AND ENG	194
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	580	DIST-OPERATION SUPERVISION,ENG	267
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	590	DIST-MAINT SUPERVISION AND ENG	197
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	737	PROCUREMENT,MAT,STORES EXP	69
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	903	CUST RECORDS AND COLLECT EXP	38
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	291
48CT00	CONFERENCE SERVICES - CORPORATE SERVICES	923	OUTSIDE SERVICES EMPLOYED	163
48DH01	PLAN ADMINISTRATION	930	MISC GEN/GEN ADV EXP	847
48DM00	DOCUMENTUM SYSTEM	309	<No Desc>	9,411
48DM00	DOCUMENTUM SYSTEM	426	OTHER INCOME & DEDUCTIONS	3,086
48DM00	DOCUMENTUM SYSTEM	500	STM PWR-OPERATION SUPER, ENG	119
48DM00	DOCUMENTUM SYSTEM	510	STM PWR-MAINT-SUPERVISION,ENG	3,777
48DM00	DOCUMENTUM SYSTEM	546	OTH PWR GEN-OPER SUPER, ENG	1,015
48DM00	DOCUMENTUM SYSTEM	551	OTH PWR GEN-MAINT SUPER, ENG	249
48DM00	DOCUMENTUM SYSTEM	556	SYST CONTROL AND LOAD DISPATCH	118
48DM00	DOCUMENTUM SYSTEM	557	OTHER EXPENSES	729
48DM00	DOCUMENTUM SYSTEM	580	TRANS-OPER SUPERVISION AND ENG	895
48DM00	DOCUMENTUM SYSTEM	580	DIST-OPERATION SUPERVISION,ENG	1,242
48DM00	DOCUMENTUM SYSTEM	590	DIST-MAINT SUPERVISION AND ENG	911
48DM00	DOCUMENTUM SYSTEM	737	PROCUREMENT,MAT,STORES EXP	313
48DM00	DOCUMENTUM SYSTEM	903	CUST RECORDS AND COLLECT EXP	192
48DM00	DOCUMENTUM SYSTEM	908	CUSTOMER ASSISTANCE EXPENSES	1,348
48DM00	DOCUMENTUM SYSTEM	912	DEMONSTRATING AND SELLING EXP	757
48DM00	DOCUMENTUM SYSTEM	923	OUTSIDE SERVICES EMPLOYED	4
48EA01	SOUTHERN WHOLESALE ENERGY - EXCLUDES SPC	556	SYST CONTROL AND LOAD DISPATCH	3,912
48EBCC	CHARITABLE CONTRIBUTIONS	426	OTHER INCOME & DEDUCTIONS	13,593
48EBCD	SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP	426	OTHER INCOME & DEDUCTIONS	1,020
		426	OTHER INCOME & DEDUCTIONS	1,020

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48EBET	EXECUTIVE TAX PREPARATION	426	OTHER INCOME & DEDUCTIONS	1,380
48ED01	ENERGY DIRECT	908	CUSTOMER ASSISTANCE EXPENSES	39,870
48EEBL	ENVIRONMENTAL EDUCATION -BELOW THE LINE	426	OTHER INCOME & DEDUCTIONS	69,145
48EEEA	ENERGY ADVOCACY (BELOW THE LINE)	426	OTHER INCOME & DEDUCTIONS	264,239
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	309	<No Desc>	426
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	426	OTHER INCOME & DEDUCTIONS	12
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	500	STM PWR-OPERATION SUPER, ENG	519
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	510	STM PWR-MAINT-SUPERVISION,ENG	143
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	548	OTH PWR GEN-OPER SUPER, ENG	38
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	551	OTH PWR GEN-MAINT SUPER, ENG	12
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	98
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	557	OTHER EXPENSES	122
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	560	TRANS-OPER SUPERVISION AND ENG	170
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	580	DIST-OPERATION SUPERVISION,ENG	122
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	596	DIST-MAINT SUPERVISION AND ENG	48
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	737	PROCUREMENT,MAT,STORES EXP	24
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	903	CUST RECORDS AND COLLECT EXP	182
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	107
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT	923	OUTSIDE SERVICES EMPLOYED	542
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	309	<No Desc>	13,436
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	426	OTHER INCOME & DEDUCTIONS	822
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	500	STM PWR-OPERATION SUPER, ENG	16,397
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	510	STM PWR-MAINT-SUPERVISION,ENG	4,404
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	548	OTH PWR GEN-OPER SUPER, ENG	1,083
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	551	OTH PWR GEN-MAINT SUPER, ENG	518
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	556	SYST CONTROL AND LOAD DISPATCH	3,160
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	557	OTHER EXPENSES	3,888
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	580	TRANS-OPER SUPERVISION AND ENG	5,377
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	580	DIST-OPERATION SUPERVISION,ENG	3,953
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	590	DIST-MAINT SUPERVISION AND ENG	1,362
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	737	PROCUREMENT,MAT,STORES EXP	831
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	903	CUST RECORDS AND COLLECT EXP	5,854
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	908	CUSTOMER ASSISTANCE EXPENSES	3,280
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	912	DEMONSTRATING AND SELLING EXP	26
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS	923	OUTSIDE SERVICES EMPLOYED	16,990
48GBCA	CIVIC ACTIVITIES	426	OTHER INCOME & DEDUCTIONS	4,128
48GBCC	CHARITABLE CONTRIBUTION	426	OTHER INCOME & DEDUCTIONS	11,233
48GBUW	UNITED WAY (BL)	426	OTHER INCOME & DEDUCTIONS	7,038
48HBCC	CHARITABLE CONTRIBUTIONS	426	OTHER INCOME & DEDUCTIONS	504
48HBCD	SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP	426	OTHER INCOME & DEDUCTIONS	384
48HC00	HEALTH CARE DESIGN & MONITORING	309	<No Desc>	1,400
48HC00	HEALTH CARE DESIGN & MONITORING	426	OTHER INCOME & DEDUCTIONS	53
48HC00	HEALTH CARE DESIGN & MONITORING	500	STM PWR-OPERATION SUPER, ENG	1,708
48HC00	HEALTH CARE DESIGN & MONITORING	510	STM PWR-MAINT-SUPERVISION,ENG	457
48HC00	HEALTH CARE DESIGN & MONITORING	548	OTH PWR GEN-OPER SUPER, ENG	112
48HC00	HEALTH CARE DESIGN & MONITORING	551	OTH PWR GEN-MAINT SUPER, ENG	51
48HC00	HEALTH CARE DESIGN & MONITORING	556	SYST CONTROL AND LOAD DISPATCH	328
48HC00	HEALTH CARE DESIGN & MONITORING	557	OTHER EXPENSES	404
48HC00	HEALTH CARE DESIGN & MONITORING	580	TRANS-OPER SUPERVISION AND ENG	558
48HC00	HEALTH CARE DESIGN & MONITORING	580	DIST-OPERATION SUPERVISION,ENG	415
48HC00	HEALTH CARE DESIGN & MONITORING	590	DIST-MAINT SUPERVISION AND ENG	143
48HC00	HEALTH CARE DESIGN & MONITORING	737	PROCUREMENT,MAT,STORES EXP	87
48HC00	HEALTH CARE DESIGN & MONITORING	903	CUST RECORDS AND COLLECT EXP	609
48HC00	HEALTH CARE DESIGN & MONITORING	908	CUSTOMER ASSISTANCE EXPENSES	339
48HC00	HEALTH CARE DESIGN & MONITORING	923	OUTSIDE SERVICES EMPLOYED	1,770
48IG01	INTERNET GENERAL	903	CUST RECORDS AND COLLECT EXP	125,664
48IGEC	ENERGY CHECKUP	908	CUSTOMER ASSISTANCE EXPENSES	120,012
48IGEM	MARKETING EMAIL MANAGEMENT	923	OUTSIDE SERVICES EMPLOYED	10,936
48LC01	SOUTHERN SYSTEM LINC CHARGES	308	<No Desc>	991,585
48LC01	SOUTHERN SYSTEM LINC CHARGES	500	STM PWR-OPERATION SUPER, ENG	135,732
48LC01	SOUTHERN SYSTEM LINC CHARGES	510	STM PWR-MAINT-SUPERVISION,ENG	337,200
48LC01	SOUTHERN SYSTEM LINC CHARGES	561	TRANS-LOAD DISPATCHING	102,516
48LC01	SOUTHERN SYSTEM LINC CHARGES	568	TRANS-MAINT-SUPERVISION, ENG	11,436
48LC01	SOUTHERN SYSTEM LINC CHARGES	580	DIST-OPERATION SUPERVISION,ENG	1,012,308
48LC01	SOUTHERN SYSTEM LINC CHARGES	590	DIST-MAINT SUPERVISION AND ENG	281,832
48LC01	SOUTHERN SYSTEM LINC CHARGES	737	PROCUREMENT,MAT,STORES EXP	91,092
48LC01	SOUTHERN SYSTEM LINC CHARGES	740	VEHICLE MAINTENANCE CENTERS	69,660
48LC01	SOUTHERN SYSTEM LINC CHARGES	903	CUST RECORDS AND COLLECT EXP	257,544
48LC01	SOUTHERN SYSTEM LINC CHARGES	907	SUPERVISION	22,152
48LC01	SOUTHERN SYSTEM LINC CHARGES	921	OFFICE SUPPLIES AND EXPENSES	258,972
48LCTL	GULF IDEN OPCO TOWER LEASES	308	<No Desc>	13,044
48LCTL	GULF IDEN OPCO TOWER LEASES	500	STM PWR-OPERATION SUPER, ENG	1,788
48LCTL	GULF IDEN OPCO TOWER LEASES	510	STM PWR-MAINT-SUPERVISION,ENG	4,440
48LCTL	GULF IDEN OPCO TOWER LEASES	561	TRANS-LOAD DISPATCHING	1,344
48LCTL	GULF IDEN OPCO TOWER LEASES	568	TRANS-MAINT-SUPERVISION, ENG	156
48LCTL	GULF IDEN OPCO TOWER LEASES	580	DIST-OPERATION SUPERVISION,ENG	13,320
48LCTL	GULF IDEN OPCO TOWER LEASES	590	DIST-MAINT SUPERVISION AND ENG	3,708
48LCTL	GULF IDEN OPCO TOWER LEASES	737	PROCUREMENT,MAT,STORES EXP	1,200
48LCTL	GULF IDEN OPCO TOWER LEASES	740	VEHICLE MAINTENANCE CENTERS	912
48LCTL	GULF IDEN OPCO TOWER LEASES	903	CUST RECORDS AND COLLECT EXP	3,384

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48LCTL	GULF IDEN OPCO TOWER LEASES	907	SUPERVISION	288
48LCTL	GULF IDEN OPCO TOWER LEASES	921	OFFICE SUPPLIES AND EXPENSES	3,408
48ME01	SMART METER	923	OUTSIDE SERVICES EMPLOYED	39,445
48MJ01	SCS SHARED SERVICES PRESIDENT & EVP	923	OUTSIDE SERVICES EMPLOYED	166,690
48MS01	MARKETING STRATEGIES	907	SUPERVISION	24,348
48MSEC	EARNINGS CALL	907	SUPERVISION	44,460
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	309	<No Desc>	486
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	426	OTHER INCOME & DEDUCTIONS	14
48MJ00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	500	STM PWR-OPERATION SUPER, ENG	593
48MJ00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	510	STM PWR-MAINT-SUPERVISION,ENG	180
48MJ00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	546	OTH PWR GEN-OPER SUPER, ENG	39
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	551	OTH PWR GEN-MAINT SUPER, ENG	18
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	556	SYST CONTROL AND LOAD DISPATCH	114
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	557	OTHER EXPENSES	138
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	560	TRANS-OPER SUPERVISION AND ENG	192
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	580	DIST-OPERATION SUPERVISION,ENG	142
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	590	DIST-MAINT SUPERVISION AND ENG	50
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	737	PROCUREMENT,MAT,STORES EXP	28
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	903	CUST RECORDS AND COLLECT EXP	212
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	908	CUSTOMER ASSISTANCE EXPENSES	119
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE	923	OUTSIDE SERVICES EMPLOYED	815
48PN00	PENSIONS	309	<No Desc>	4,434
48PN00	PENSIONS	426	OTHER INCOME & DEDUCTIONS	169
48PN00	PENSIONS	500	STM PWR-OPERATION SUPER, ENG	5,412
48PN00	PENSIONS	510	STM PWR-MAINT-SUPERVISION,ENG	1,454
48PN00	PENSIONS	546	OTH PWR GEN-OPER SUPER, ENG	357
48PN00	PENSIONS	551	OTH PWR GEN-MAINT SUPER, ENG	171
48PN00	PENSIONS	556	SYST CONTROL AND LOAD DISPATCH	1,042
48PN00	PENSIONS	557	OTHER EXPENSES	1,285
48PN00	PENSIONS	560	TRANS-OPER SUPERVISION AND ENG	1,775
48PN00	PENSIONS	580	DIST-OPERATION SUPERVISION,ENG	1,304
48PN00	PENSIONS	590	DIST-MAINT SUPERVISION AND ENG	449
48PN00	PENSIONS	737	PROCUREMENT,MAT,STORES EXP	274
48PN00	PENSIONS	903	CUST RECORDS AND COLLECT EXP	1,933
48PN00	PENSIONS	908	CUSTOMER ASSISTANCE EXPENSES	1,084
48PN00	PENSIONS	912	DEMONSTRATING AND SELLING EXP	11
48PN00	PENSIONS	923	OUTSIDE SERVICES EMPLOYED	5,809
48PY00	SOUTHERN COMPANY PAYROLL	309	<No Desc>	6,986
48PY00	SOUTHERN COMPANY PAYROLL	426	OTHER INCOME & DEDUCTIONS	269
48PY00	SOUTHERN COMPANY PAYROLL	500	STM PWR-OPERATION SUPER, ENG	8,525
48PY00	SOUTHERN COMPANY PAYROLL	510	STM PWR-MAINT-SUPERVISION,ENG	2,289
48PY00	SOUTHERN COMPANY PAYROLL	546	OTH PWR GEN-OPER SUPER, ENG	564
48PY00	SOUTHERN COMPANY PAYROLL	551	OTH PWR GEN-MAINT SUPER, ENG	267
48PY00	SOUTHERN COMPANY PAYROLL	556	SYST CONTROL AND LOAD DISPATCH	1,644
48PY00	SOUTHERN COMPANY PAYROLL	557	OTHER EXPENSES	2,023
48PY00	SOUTHERN COMPANY PAYROLL	560	TRANS-OPER SUPERVISION AND ENG	2,796
48PY00	SOUTHERN COMPANY PAYROLL	580	DIST-OPERATION SUPERVISION,ENG	2,055
48PY00	SOUTHERN COMPANY PAYROLL	590	DIST-MAINT SUPERVISION AND ENG	709
48PY00	SOUTHERN COMPANY PAYROLL	737	PROCUREMENT,MAT,STORES EXP	430
48PY00	SOUTHERN COMPANY PAYROLL	903	CUST RECORDS AND COLLECT EXP	3,045
48PY00	SOUTHERN COMPANY PAYROLL	908	CUSTOMER ASSISTANCE EXPENSES	1,704
48PY00	SOUTHERN COMPANY PAYROLL	912	DEMONSTRATING AND SELLING EXP	12
48PY00	SOUTHERN COMPANY PAYROLL	923	OUTSIDE SERVICES EMPLOYED	8,834
48R000	HUMAN RESOURCES - EAST REGION	309	<No Desc>	21,739
48R000	HUMAN RESOURCES - EAST REGION	426	OTHER INCOME & DEDUCTIONS	842
48R000	HUMAN RESOURCES - EAST REGION	500	STM PWR-OPERATION SUPER, ENG	26,531
48R000	HUMAN RESOURCES - EAST REGION	510	STM PWR-MAINT-SUPERVISION,ENG	7,126
48R000	HUMAN RESOURCES - EAST REGION	546	OTH PWR GEN-OPER SUPER, ENG	1,753
48R000	HUMAN RESOURCES - EAST REGION	551	OTH PWR GEN-MAINT SUPER, ENG	837
48R000	HUMAN RESOURCES - EAST REGION	556	SYST CONTROL AND LOAD DISPATCH	5,114
48R000	HUMAN RESOURCES - EAST REGION	557	OTHER EXPENSES	6,291
48R000	HUMAN RESOURCES - EAST REGION	560	TRANS-OPER SUPERVISION AND ENG	8,701
48R000	HUMAN RESOURCES - EAST REGION	580	DIST-OPERATION SUPERVISION,ENG	6,397
48R000	HUMAN RESOURCES - EAST REGION	590	DIST-MAINT SUPERVISION AND ENG	2,205
48R000	HUMAN RESOURCES - EAST REGION	737	PROCUREMENT,MAT,STORES EXP	1,347
48R000	HUMAN RESOURCES - EAST REGION	903	CUST RECORDS AND COLLECT EXP	9,472
48R000	HUMAN RESOURCES - EAST REGION	908	CUSTOMER ASSISTANCE EXPENSES	5,304
48R000	HUMAN RESOURCES - EAST REGION	912	DEMONSTRATING AND SELLING EXP	39
48R000	HUMAN RESOURCES - EAST REGION	923	OUTSIDE SERVICES EMPLOYED	27,488
48R100	HUMAN RESOURCES - WEST REGION	309	<No Desc>	2,448
48R100	HUMAN RESOURCES - WEST REGION	426	OTHER INCOME & DEDUCTIONS	96
48R100	HUMAN RESOURCES - WEST REGION	500	STM PWR-OPERATION SUPER, ENG	2,988
48R100	HUMAN RESOURCES - WEST REGION	510	STM PWR-MAINT-SUPERVISION,ENG	804
48R100	HUMAN RESOURCES - WEST REGION	546	OTH PWR GEN-OPER SUPER, ENG	182
48R100	HUMAN RESOURCES - WEST REGION	551	OTH PWR GEN-MAINT SUPER, ENG	96
48R100	HUMAN RESOURCES - WEST REGION	556	SYST CONTROL AND LOAD DISPATCH	576
48R100	HUMAN RESOURCES - WEST REGION	557	OTHER EXPENSES	708
48R100	HUMAN RESOURCES - WEST REGION	580	TRANS-OPER SUPERVISION AND ENG	984
48R100	HUMAN RESOURCES - WEST REGION	580	DIST-OPERATION SUPERVISION,ENG	720
48R100	HUMAN RESOURCES - WEST REGION	580	DIST-MAINT SUPERVISION AND ENG	252

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
48R100	HUMAN RESOURCES - WEST REGION	737	PROCUREMENT,MAT,STORES EXP	156
48R100	HUMAN RESOURCES - WEST REGION	903	CUST RECORDS AND COLLECT EXP	1,068
48R100	HUMAN RESOURCES - WEST REGION	908	CUSTOMER ASSISTANCE EXPENSES	600
48R100	HUMAN RESOURCES - WEST REGION	923	OUTSIDE SERVICES EMPLOYED	3,096
48SV00	EMPLOYEE SERVICE CENTER	309	<No Desc>	7,554
48SV00	EMPLOYEE SERVICE CENTER	426	OTHER INCOME & DEDUCTIONS	296
48SV00	EMPLOYEE SERVICE CENTER	500	STM PWR-OPERATION SUPER, ENG	9,218
48SV00	EMPLOYEE SERVICE CENTER	510	STM PWR-MAINT-SUPERVISION,ENG	2,475
48SV00	EMPLOYEE SERVICE CENTER	548	OTH PWR GEN-OPER SUPER, ENG	810
48SV00	EMPLOYEE SERVICE CENTER	551	OTH PWR GEN-MAINT SUPER, ENG	289
48SV00	EMPLOYEE SERVICE CENTER	556	SYST CONTROL AND LOAD DISPATCH	1,777
48SV00	EMPLOYEE SERVICE CENTER	557	OTHER EXPENSES	2,188
48SV00	EMPLOYEE SERVICE CENTER	560	TRANS-OPER SUPERVISION AND ENG	3,024
48SV00	EMPLOYEE SERVICE CENTER	580	DIST-OPERATION SUPERVISION,ENG	2,220
48SV00	EMPLOYEE SERVICE CENTER	590	DIST-MAINT SUPERVISION AND ENG	767
48SV00	EMPLOYEE SERVICE CENTER	737	PROCUREMENT,MAT,STORES EXP	467
48SV00	EMPLOYEE SERVICE CENTER	903	CUST RECORDS AND COLLECT EXP	3,291
48SV00	EMPLOYEE SERVICE CENTER	908	CUSTOMER ASSISTANCE EXPENSES	1,844
48SV00	EMPLOYEE SERVICE CENTER	912	DEMONSTRATING AND SELLING EXP	12
48SV00	EMPLOYEE SERVICE CENTER	923	OUTSIDE SERVICES EMPLOYED	9,554
48TM00	CORP. TRAVEL AND MEETING SERVICES	309	<No Desc>	485
48TM00	CORP. TRAVEL AND MEETING SERVICES	426	OTHER INCOME & DEDUCTIONS	14
48TM00	CORP. TRAVEL AND MEETING SERVICES	500	STM PWR-OPERATION SUPER, ENG	567
48TM00	CORP. TRAVEL AND MEETING SERVICES	510	STM PWR-MAINT-SUPERVISION,ENG	151
48TM00	CORP. TRAVEL AND MEETING SERVICES	548	OTH PWR GEN-OPER SUPER, ENG	38
48TM00	CORP. TRAVEL AND MEETING SERVICES	551	OTH PWR GEN-MAINT SUPER, ENG	14
48TM00	CORP. TRAVEL AND MEETING SERVICES	556	SYST CONTROL AND LOAD DISPATCH	110
48TM00	CORP. TRAVEL AND MEETING SERVICES	557	OTHER EXPENSES	135
48TM00	CORP. TRAVEL AND MEETING SERVICES	560	TRANS-OPER SUPERVISION AND ENG	185
48TM00	CORP. TRAVEL AND MEETING SERVICES	580	DIST-OPERATION SUPERVISION,ENG	136
48TM00	CORP. TRAVEL AND MEETING SERVICES	590	DIST-MAINT SUPERVISION AND ENG	49
48TM00	CORP. TRAVEL AND MEETING SERVICES	737	PROCUREMENT,MAT,STORES EXP	26
48TM00	CORP. TRAVEL AND MEETING SERVICES	903	CUST RECORDS AND COLLECT EXP	204
48TM00	CORP. TRAVEL AND MEETING SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	113
48TM00	CORP. TRAVEL AND MEETING SERVICES	923	OUTSIDE SERVICES EMPLOYED	588
48VS00	ES TRANSITION	309	<No Desc>	5,144
48VS00	ES TRANSITION	426	OTHER INCOME & DEDUCTIONS	201
48VS00	ES TRANSITION	500	STM PWR-OPERATION SUPER, ENG	6,277
48VS00	ES TRANSITION	510	STM PWR-MAINT-SUPERVISION,ENG	1,888
48VS00	ES TRANSITION	548	OTH PWR GEN-OPER SUPER, ENG	417
48VS00	ES TRANSITION	551	OTH PWR GEN-MAINT SUPER, ENG	200
48VS00	ES TRANSITION	556	SYST CONTROL AND LOAD DISPATCH	1,211
48VS00	ES TRANSITION	557	OTHER EXPENSES	1,489
48VS00	ES TRANSITION	560	TRANS-OPER SUPERVISION AND ENG	2,059
48VS00	ES TRANSITION	580	DIST-OPERATION SUPERVISION,ENG	1,515
48VS00	ES TRANSITION	590	DIST-MAINT SUPERVISION AND ENG	521
48VS00	ES TRANSITION	737	PROCUREMENT,MAT,STORES EXP	318
48VS00	ES TRANSITION	903	CUST RECORDS AND COLLECT EXP	2,242
48VS00	ES TRANSITION	908	CUSTOMER ASSISTANCE EXPENSES	1,256
48VS00	ES TRANSITION	912	DEMONSTRATING AND SELLING EXP	12
48VS00	ES TRANSITION	923	OUTSIDE SERVICES EMPLOYED	6,508
490501	PCC - GENERAL	556	SYST CONTROL AND LOAD DISPATCH	244,919
490501	PCC - GENERAL	561	TRANS-LOAD DISPATCHING	244,920
49053L	THIRD LEVEL BACKUP PROJECT	556	SYST CONTROL AND LOAD DISPATCH	1,079
49053L	THIRD LEVEL BACKUP PROJECT	561	TRANS-LOAD DISPATCHING	1,056
4905BU	BUSINESS CONTINUITY PLAN/PCC BACKUP	556	SYST CONTROL AND LOAD DISPATCH	1,426
4905BU	BUSINESS CONTINUITY PLAN/PCC BACKUP	561	TRANS-LOAD DISPATCHING	1,440
4905CC	GULF COASTAL COMPLIANCE	556	SYST CONTROL AND LOAD DISPATCH	48,092
4905CC	GULF COASTAL COMPLIANCE	561	TRANS-LOAD DISPATCHING	144,276
4905DM	DOCUMENT MANAGEMENT	561	TRANS-LOAD DISPATCHING	530
4905GV	GEN VARR COSTS	561	TRANS-LOAD DISPATCHING	8,879
4905MT	MAINTENANCE	556	SYST CONTROL AND LOAD DISPATCH	74,044
4905MT	MAINTENANCE	561	TRANS-LOAD DISPATCHING	74,055
4905OT	OPERATOR TRAINING	556	SYST CONTROL AND LOAD DISPATCH	59,358
4905OT	OPERATOR TRAINING	561	TRANS-LOAD DISPATCHING	59,360
4905PA	INTER-REGIONAL SECURITY NETWORK (ISN) NODE	561	TRANS-LOAD DISPATCHING	31,522
4905RN	OASIS NETWORKS	561	TRANS-LOAD DISPATCHING	324
4905SA	STABILITY ANALYSIS	561	TRANS-LOAD DISPATCHING	1,426
4905SM	SERC/NERC/NAESB/DOE	556	SYST CONTROL AND LOAD DISPATCH	37,532
4905SM	SERC/NERC/NAESB/DOE	561	TRANS-LOAD DISPATCHING	37,532
4905TD	OASIS DEVELOPMENT	561	TRANS-LOAD DISPATCHING	1,782
4905TM	TRANSMISSION IC METERING DOCUMENTATION	561	TRANS-LOAD DISPATCHING	26,376
4905TO	OASIS OPERATIONS	561	TRANS-LOAD DISPATCHING	30,214
4905TS	TRAINING SIMULATOR	556	SYST CONTROL AND LOAD DISPATCH	157
4905TS	TRAINING SIMULATOR	561	TRANS-LOAD DISPATCHING	145
4905W1	PRIMARY PCC IT WIDGETS	561	TRANS-LOAD DISPATCHING	2,388
4905W2	BACKUP PCC IT WIDGETS	561	TRANS-LOAD DISPATCHING	1,094
4905W3	INVERNESS WIDGET BUDGET	561	TRANS-LOAD DISPATCHING	228
490CCA	CONTRACT ADMINISTRATION	557	OTHER EXPENSES	4,148
490D01	GENERAL	557	OTHER EXPENSES	37,883

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490D09	SYSTEMS' MANAGEMENT - IR	557	OTHER EXPENSES	12
490D11	GENERATION / LOAD BALANCING	557	OTHER EXPENSES	46,762
490DCE	CES RE-WRITE	557	OTHER EXPENSES	4,576
490DCN	FOT IT GEN SUPPORT CONTRACTUAL	557	OTHER EXPENSES	9,732
490DCT	FOT COMPLIANCE AND TECHNICAL SERVICES	557	OTHER EXPENSES	111,066
490DEM	EMS REPLACEMENT	557	OTHER EXPENSES	510
490DFD	FLEET DESK	558	SYST CONTROL AND LOAD DISPATCH	183,728
490DGS	GIMS ON-GOING SUPPORT	557	OTHER EXPENSES	51,466
490DIT	CRITICAL SYSTEMS DESK	557	OTHER EXPENSES	91,179
490DLS	FOT LICENSES AND SUBSCRIPTIONS	557	OTHER EXPENSES	77,409
490DRG	FOT IT GEN SUPPORT REGULATORY	557	OTHER EXPENSES	10,385
490DS1	FOT IT GEN SUPPORT STRATEGIC	557	OTHER EXPENSES	19,214
490DS4	REASSIGNED REGULATORY	557	OTHER EXPENSES	23,360
490DTF	TRADER FUNCTION	557	OTHER EXPENSES	408
490DUC	UNIT COMMITMENT	558	SYST CONTROL AND LOAD DISPATCH	111,001
490DUO	UNITOPT	557	OTHER EXPENSES	35,497
490DVR	FOT VOICE RECORDER	557	OTHER EXPENSES	3,728
490EFR	FERC REGULATORY ACTIVITIES	557	OTHER EXPENSES	5,313
490EGS	GENERAL SUPPORT	557	OTHER EXPENSES	436
490EPM	PORTFOLIO MANANGEMENT	557	OTHER EXPENSES	64,398
490EPO	PORTFOLIO OPTIMIZATION ANALYSIS	557	OTHER EXPENSES	12,780
490EPT	PORTFOLIO TOOLS	557	OTHER EXPENSES	374
490ETR	TREND ANALYSIS	557	OTHER EXPENSES	498
490G01	GENERAL CONTRACT ADMINISTRATION GULF	556	SYST CONTROL AND LOAD DISPATCH	1,376
490GAL	CENTRAL ALABAMA	556	SYST CONTROL AND LOAD DISPATCH	7,915
490GCB	GULF PURCHASE FROM CORAL BACONTON	500	STM PWR-OPERATION SUPER, ENG	1,932
490GFS	FPL / SCHERER 3 2010 CONTRACT	556	SYST CONTROL AND LOAD DISPATCH	9,883
490GGS	GDIS SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	21,985
490GIT	POOL BILLING INFRASTRUCTURE SERVICES	556	SYST CONTROL AND LOAD DISPATCH	200
490GLS	FLINT / SCHERER 3 2010 CONTRACT	558	SYST CONTROL AND LOAD DISPATCH	26,209
490GPS	PROGRESS ENERGY / SCHERER 3 2010 CONTRACT	556	SYST CONTROL AND LOAD DISPATCH	13,289
490GPW	GULF PUR PWR - WIND	557	OTHER EXPENSES	11,356
490GSP	SPORTS ACTIVITIES	557	OTHER EXPENSES	5,894
490MSW	SWE ANALYTICAL SUPPORT	557	OTHER EXPENSES	10,946
490REA	ENERGY AUCTION	557	OTHER EXPENSES	10,918
490T02	SECONDARY ACTIVITIES	426	OTHER INCOME & DEDUCTIONS	17,213
490T03	SCHEDULING	557	OTHER EXPENSES	10,371
490TCE	CUSTOMER EVENTS	557	OTHER EXPENSES	6,032
490TET	ENERGY TRADING - GENERAL ACTIVITIES	557	OTHER EXPENSES	59,214
490TIT	CRITICAL SYSTEMS DESK	557	OTHER EXPENSES	66,268
490TMO	MID OFFICE SUPPORT	557	OTHER EXPENSES	37,086
490TSD	MERCHANT ACTIVITY FOR THE SPOT DESK	557	OTHER EXPENSES	117,844
490TTA	TRADER ANALYST ACTIVITIES	557	OTHER EXPENSES	17,165
490TTM	MERCHANT ACTIVITY FOR TERM ACTIVITY	557	OTHER EXPENSES	30,436
490TTR	NEW TRADER TOOLS	557	OTHER EXPENSES	619
490TVR	VACAR REGION SUPPORT	557	OTHER EXPENSES	51,076
491101	SYSTEM ENGINEERING AND ADMINISTRATION - GENERAL	556	SYST CONTROL AND LOAD DISPATCH	151,817
491101	SYSTEM ENGINEERING AND ADMINISTRATION - GENERAL	561	TRANS-LOAD DISPATCHING	75,906
491101	SYSTEM ENGINEERING AND ADMINISTRATION - GENERAL	581	DIST-LOAD DISPATCHING	75,909
4911CS	CYBER-SECURITY	558	SYST CONTROL AND LOAD DISPATCH	55,600
4911CS	CYBER-SECURITY	581	TRANS-LOAD DISPATCHING	27,754
4911CS	CYBER-SECURITY	581	DIST-LOAD DISPATCHING	27,751
4911HW	HARDWARE MAINTENANCE	589	TRANS-MAINT STRUCT,COMP,EQUIP	162,402
4911IT	EMS IT WIDGET CHARGES	556	SYST CONTROL AND LOAD DISPATCH	6,130
4911IT	EMS IT WIDGET CHARGES	561	TRANS-LOAD DISPATCHING	3,068
4911IT	EMS IT WIDGET CHARGES	581	DIST-LOAD DISPATCHING	3,068
4911SW	SOFTWARE MAINTENANCE	569	TRANS-MAINT STRUCT,COMP,EQUIP	319,779
491201	ENERGY MANAGEMENT SYSTEM OPERATIONS - GENERAL	558	SYST CONTROL AND LOAD DISPATCH	31,815
491201	ENERGY MANAGEMENT SYSTEM OPERATIONS - GENERAL	561	TRANS-LOAD DISPATCHING	15,907
491201	ENERGY MANAGEMENT SYSTEM OPERATIONS - GENERAL	581	DIST-LOAD DISPATCHING	15,910
4912AT	OPERATIONS-ATLANTA (OPSA)	556	SYST CONTROL AND LOAD DISPATCH	57,458
4912AT	OPERATIONS-ATLANTA (OPSA)	581	TRANS-LOAD DISPATCHING	28,728
4912AT	OPERATIONS-ATLANTA (OPSA)	581	DIST-LOAD DISPATCHING	28,731
4912BH	OPERATIONS-BIRMINGHAM (OPSB)	556	SYST CONTROL AND LOAD DISPATCH	70,368
4912BH	OPERATIONS-BIRMINGHAM (OPSB)	561	TRANS-LOAD DISPATCHING	35,188
4912BH	OPERATIONS-BIRMINGHAM (OPSB)	581	DIST-LOAD DISPATCHING	35,182
4912OC	OPERATIONS CENTER (EOC)	556	SYST CONTROL AND LOAD DISPATCH	60,241
4912OC	OPERATIONS CENTER (EOC)	561	TRANS-LOAD DISPATCHING	30,111
4912OC	OPERATIONS CENTER (EOC)	581	DIST-LOAD DISPATCHING	30,122
491301	EMS POWER SYSTEM APPLICATIONS - GENERAL	556	SYST CONTROL AND LOAD DISPATCH	80,999
491301	EMS POWER SYSTEM APPLICATIONS - GENERAL	561	TRANS-LOAD DISPATCHING	40,493
491301	EMS POWER SYSTEM APPLICATIONS - GENERAL	581	DIST-LOAD DISPATCHING	40,496
4913DR	BUSINESS CONTINUITY / DISASTER RECOVERY	556	SYST CONTROL AND LOAD DISPATCH	218
4913DR	BUSINESS CONTINUITY / DISASTER RECOVERY	581	TRANS-LOAD DISPATCHING	108
4913DR	BUSINESS CONTINUITY / DISASTER RECOVERY	581	DIST-LOAD DISPATCHING	108
4913PM	PMU PROJECT	556	SYST CONTROL AND LOAD DISPATCH	867
4913PM	PMU PROJECT	581	TRANS-LOAD DISPATCHING	444
4913PM	PMU PROJECT	581	DIST-LOAD DISPATCHING	437
491401	DATABASE SERVICES - GENERAL	556	SYST CONTROL AND LOAD DISPATCH	45,036
491401	DATABASE SERVICES - GENERAL	561	TRANS-LOAD DISPATCHING	22,521

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
491401	DATABASE SERVICES - GENERAL	581	DIST-LOAD DISPATCHING	22,519
4914DR	BUSINESS CONTINUITY / DISASTER RECOVERY	556	SYST CONTROL AND LOAD DISPATCH	216
4914DR	BUSINESS CONTINUITY / DISASTER RECOVERY	561	TRANS-LOAD DISPATCHING	108
4914DR	BUSINESS CONTINUITY / DISASTER RECOVERY	581	DIST-LOAD DISPATCHING	108
492201	ENERGY MANAGEMENT SYSTEMS (EMS)	556	SYST CONTROL AND LOAD DISPATCH	12,372
492201	ENERGY MANAGEMENT SYSTEMS (EMS)	561	TRANS-LOAD DISPATCHING	6,180
492201	ENERGY MANAGEMENT SYSTEMS (EMS)	581	DIST-LOAD DISPATCHING	6,185
4922AM	GENERAL MANAGEMENT & SUPPORT STAFF	556	SYST CONTROL AND LOAD DISPATCH	30,383
4922AM	GENERAL MANAGEMENT & SUPPORT STAFF	561	TRANS-LOAD DISPATCHING	15,181
4922AM	GENERAL MANAGEMENT & SUPPORT STAFF	581	DIST-LOAD DISPATCHING	15,181
4922SX	SARBANES OXLEY	556	SYST CONTROL AND LOAD DISPATCH	5,778
4922SX	SARBANES OXLEY	561	TRANS-LOAD DISPATCHING	2,894
4922SX	SARBANES OXLEY	581	DIST-LOAD DISPATCHING	2,890
492301	TRANSMISSION CIP	561	TRANS-LOAD DISPATCHING	53,699
4923IT	CIP IT	561	TRANS-LOAD DISPATCHING	17,710
4923LL	LEAF LAKE MONITORING	561	TRANS-LOAD DISPATCHING	216
4923PY	PHYSICAL SECURITY	561	TRANS-LOAD DISPATCHING	747
4923V5	CIP VERSION 5 COMPLIANCE	561	TRANS-LOAD DISPATCHING	133,289
493201	SYSTEM PLANNING - TRANSMISSION FACILITIES - GENERAL	308	<No Desc>	503,283
4932WS	REGIONAL / INTER-REGIONAL WEBSITES	308	<No Desc>	1,842
493301	SYSTEM PLANNING - TRANSMISSION OPERATIONS - GENERAL	580	TRANS-OPER SUPERVISION AND ENG	109,887
4934RM	RESERVE MARGIN	500	STM PWR-OPERATION SUPER, ENG	732
4934RM	RESERVE MARGIN	506	STM PWR-MISC EXP	732
493603	SYS PLAN-GEN OPER-TRAINING	557	OTHER EXPENSES	7,300
4936MC	MCFRED PROJECT	557	OTHER EXPENSES	6,146
4936RE	WORK PERFORMED BY SP FOR RELIABILITY STUDIES	557	OTHER EXPENSES	16,785
4936RG	INDUSTRY RESTRUCTURING	557	OTHER EXPENSES	5,382
4936RP	RESOURCE PLANNING-IRP	557	OTHER EXPENSES	151,319
4936RP	REAL TIME PRICING - GULF	908	CUSTOMER ASSISTANCE EXPENSES	18,880
494101	GENERAL STUDIES	500	STM PWR-OPERATION SUPER, ENG	92,524
494101	GENERAL STUDIES	548	OTH PWR GEN-OPER SUPER, ENG	75,704
4941GS	GENISYS	500	STM PWR-OPERATION SUPER, ENG	2,584
4941GS	GENISYS	557	OTHER EXPENSES	2,115
494201	SYSTEM PLANNING- ENERGY BUDGETING	557	OTHER EXPENSES	73,625
4942TB	ENERGY BUDGET TEAM BUILDING	500	STM PWR-OPERATION SUPER, ENG	592
4942TR	ENERGY BUDGET TRAINING	500	STM PWR-OPERATION SUPER, ENG	441
4942TR	ENERGY BUDGET TRAINING	557	OTHER EXPENSES	441
4944AM	ASSET MANAGEMENT	500	STM PWR-OPERATION SUPER, ENG	53,314
4944AM	ASSET MANAGEMENT	557	OTHER EXPENSES	43,818
4944AS	ASSET MANAGER	500	STM PWR-OPERATION SUPER, ENG	24,890
4944SW	SWE LABOR TRACK	500	STM PWR-OPERATION SUPER, ENG	10,532
494501	RETAIL GENERATION SERVICES	500	STM PWR-OPERATION SUPER, ENG	109,016
494503	TRAINING	500	STM PWR-OPERATION SUPER, ENG	6,904
4945B7	GULF SELF-BUILD 2007	500	STM PWR-OPERATION SUPER, ENG	20,004
4945BB	GULF SELF-BUILD	892	PRELIMIN SURVEY&INVESTIGATION	16,816
4945EC	PROJECT EAGLE	892	PRELIMIN SURVEY&INVESTIGATION	23,251
4945FE	FEDERAL ENERGY	500	STM PWR-OPERATION SUPER, ENG	1,698
4945IP	TECHNOLOGY DATA BOOK	557	OTHER EXPENSES	10,998
4945NU	NUCLEAR RETAIL SUPPORT	500	STM PWR-OPERATION SUPER, ENG	3,762
4945OH	RGS OH	500	STM PWR-OPERATION SUPER, ENG	33,132
4945RN	RENEWABLES	557	OTHER EXPENSES	36,568
4945VR	VARIABLE ENERGY RESOURCE TEAM	557	OTHER EXPENSES	1,806
494901	ASSET VALUATION	500	STM PWR-OPERATION SUPER, ENG	9,586
4949TB	ASSET VALUATIONS TEAMBUILDING	500	STM PWR-OPERATION SUPER, ENG	68
4949TR	ASSET VALUATIONS TRAINING	500	STM PWR-OPERATION SUPER, ENG	82
495001	COMPLIANCE STRATEGY	500	STM PWR-OPERATION SUPER, ENG	59,778
4950TB	ENVIRONMENTAL PLANNING & ANALYSIS TEAMBUILDING	506	STM PWR-MISC EXP	716
4950TR	ENVIRONMENTAL PLANNING & ANALYSIS TRAINING	500	STM PWR-OPERATION SUPER, ENG	1,098
4951TD	TECHNOLOGY DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	8,283
4954CR	CRA CONSULTING	500	STM PWR-OPERATION SUPER, ENG	57,539
4954EV	EVA CONSULTING SERVICES	500	STM PWR-OPERATION SUPER, ENG	1,089
4954FD	FORECASTING AND MODEL DEVELOPMENT	500	STM PWR-OPERATION SUPER, ENG	80,718
4954SM	F&MD SOFTWARE MAINT	500	STM PWR-OPERATION SUPER, ENG	1,089
4954TB	FORECASTING & MODEL DEVELOPMENT TEAMBUILDING	500	STM PWR-OPERATION SUPER, ENG	491
4954TR	FORECASTING & MODEL DEVELOPMENT TRAINING	500	STM PWR-OPERATION SUPER, ENG	590
471474	\$37,000,000 ESCAMBIA COUNTY, FL PCRB, SERIES 1997	181	UNAM DT-PCB-AUC%-37M-JUL2022	6,688
497502	CTO O/M	580	TRANS-OPER SUPERVISION AND ENG	128,738
4975LB	BELOW-THE-LINE LOBBYING EFFORTS	426	OTHER INCOME & DEDUCTIONS	18,575
4975LD	4975LD	308	<No Desc>	73
4975LD	4975LD	580	TRANS-OPER SUPERVISION AND ENG	60
4975SH	TRANSMISSION SAFETY AND HEALTH	586	TRANS-MISC TRANS EXPENSES	11,335
497701	GENERAL	581	TRANS-LOAD DISPATCHING	32,560
4977CS	CUSTOMER SERVICE	581	TRANS-LOAD DISPATCHING	7,398
4977FC	ORDER NO. 1000 REVIEW-AND-IMPLEMENTATION	561	TRANS-LOAD DISPATCHING	5,116
4977FD	ORDER NO. 1000 SHARED COST	561	TRANS-LOAD DISPATCHING	41
4977IC	INTERCONNECTION AGREEMENT DEVELOPMENT, REGULATORY AND FILING	561	TRANS-LOAD DISPATCHING	26,238
4977NE	NERC, NAESB ACTIVITIES	561	TRANS-LOAD DISPATCHING	23,427
4977TP	TRANSMISSION POLICY	561	TRANS-LOAD DISPATCHING	31,903
4977TR	TRANSMISSION REQUESTS	561	TRANS-LOAD DISPATCHING	9,361
4977TT	TRANSMISSION SERVICE TARIFFS	561	TRANS-LOAD DISPATCHING	8,263

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
497801	GENERAL	561	TRANS-LOAD DISPATCHING	952
4978BL	TRANSMISSION BILLING PRODUCTION	561	TRANS-LOAD DISPATCHING	43,155
4978IC	INTERCONNECTION AGREEMENT ADMINISTRATION	561	TRANS-LOAD DISPATCHING	1,472
4978SX	SARBANES OXLEY	556	SYST CONTROL AND LOAD DISPATCH	39
4978SX	SARBANES OXLEY	561	TRANS-LOAD DISPATCHING	226
4978SX	SARBANES OXLEY	581	DIST-LOAD DISPATCHING	113
4978TB	TRANSMISSION BILLING DEVELOPMENT	581	TRANS-LOAD DISPATCHING	40,172
498001	GENERAL	566	TRANS-MISC TRANS EXPENSES	51,833
498COM	OATT INFORMATION SYSTEM O&M	569	TRANS-MAINT STRUCT,COMP,EQUIP	11,094
498OOT	OATT	566	TRANS-MISC TRANS EXPENSES	34,445
498201	GENERAL	308	<No Desc>	50,466
498202	TPO O/M	560	TRANS-OPER SUPERVISION AND ENG	8,914
498301	498301	560	TRANS-OPER SUPERVISION AND ENG	83,684
4984OL	OPERATIONS GENERAL COUNCIL	560	TRANS-OPER SUPERVISION AND ENG	9,749
4985IC	4985IC	561	TRANS-LOAD DISPATCHING	23,028
4985TH	TARIFF HEARING	561	TRANS-LOAD DISPATCHING	3,072
4985TP	4985TP	561	TRANS-LOAD DISPATCHING	69,415
4985TT	4985TT	561	TRANS-LOAD DISPATCHING	38,377
4998IN	SCS INCOME TAX	560	TRANS-OPER SUPERVISION AND ENG	28,368
4998IN	SCS INCOME TAX	580	DIST-OPERATION SUPERVISION,ENG	28,368
4998LA	LABOR ACCRUAL	560	TRANS-OPER SUPERVISION AND ENG	5,791
4998LA	LABOR ACCRUAL	580	DIST-OPERATION SUPERVISION,ENG	5,791
4998TA	PAYROLL TAX ACCRUAL	560	TRANS-OPER SUPERVISION AND ENG	407
4998TA	PAYROLL TAX ACCRUAL	580	DIST-OPERATION SUPERVISION,ENG	407
499G01	SUPPLIER DIVERSITY	923	OUTSIDE SERVICES EMPLOYED	37,377
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	309	<No Desc>	1,083
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	426	OTHER INCOME & DEDUCTIONS	39
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	500	STM PWR-OPERATION SUPER, ENG	1,323
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	510	STM PWR-MAINT-SUPERVISION,ENG	355
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	546	OTH PWR GEN-OPER SUPER, ENG	87
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	551	OTH PWR GEN-MAINT SUPER, ENG	49
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	556	SYST CONTROL AND LOAD DISPATCH	255
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	557	OTHER EXPENSES	312
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	580	TRANS-OPER SUPERVISION AND ENG	434
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	580	DIST-OPERATION SUPERVISION,ENG	318
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	590	DIST-MAINT SUPERVISION AND ENG	110
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	737	PROCUREMENT,MAT,STORES EXP	66
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	903	CUST RECORDS AND COLLECT EXP	470
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	908	CUSTOMER ASSISTANCE EXPENSES	264
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	912	DEMONSTRATING AND SELLING EXP	2
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	923	OUTSIDE SERVICES EMPLOYED	1,368
49BS00	BUSINESS ASSURANCE	309	<No Desc>	1,433
49BS00	BUSINESS ASSURANCE	426	OTHER INCOME & DEDUCTIONS	52
49BS00	BUSINESS ASSURANCE	500	STM PWR-OPERATION SUPER, ENG	1,750
49BS00	BUSINESS ASSURANCE	510	STM PWR-MAINT-SUPERVISION,ENG	472
49BS00	BUSINESS ASSURANCE	546	OTH PWR GEN-OPER SUPER, ENG	114
49BS00	BUSINESS ASSURANCE	551	OTH PWR GEN-MAINT SUPER, ENG	56
49BS00	BUSINESS ASSURANCE	556	SYST CONTROL AND LOAD DISPATCH	339
49BS00	BUSINESS ASSURANCE	557	OTHER EXPENSES	417
49BS00	BUSINESS ASSURANCE	580	TRANS-OPER SUPERVISION AND ENG	575
49BS00	BUSINESS ASSURANCE	580	DIST-OPERATION SUPERVISION,ENG	421
49BS00	BUSINESS ASSURANCE	590	DIST-MAINT SUPERVISION AND ENG	144
49BS00	BUSINESS ASSURANCE	737	PROCUREMENT,MAT,STORES EXP	89
49BS00	BUSINESS ASSURANCE	903	CUST RECORDS AND COLLECT EXP	624
49BS00	BUSINESS ASSURANCE	908	CUSTOMER ASSISTANCE EXPENSES	349
49BS00	BUSINESS ASSURANCE	923	OUTSIDE SERVICES EMPLOYED	1,814
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	309	<No Desc>	1,269
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	426	OTHER INCOME & DEDUCTIONS	47
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	500	STM PWR-OPERATION SUPER, ENG	1,553
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	510	STM PWR-MAINT-SUPERVISION,ENG	417
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	546	OTH PWR GEN-OPER SUPER, ENG	101
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	551	OTH PWR GEN-MAINT SUPER, ENG	49
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	556	SYST CONTROL AND LOAD DISPATCH	298
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	557	OTHER EXPENSES	369
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	580	TRANS-OPER SUPERVISION AND ENG	509
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	580	DIST-OPERATION SUPERVISION,ENG	376
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	590	DIST-MAINT SUPERVISION AND ENG	130
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	737	PROCUREMENT,MAT,STORES EXP	78
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	903	CUST RECORDS AND COLLECT EXP	553
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	310
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	923	OUTSIDE SERVICES EMPLOYED	1,604
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	309	<No Desc>	21,152
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	426	OTHER INCOME & DEDUCTIONS	828
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	500	STM PWR-OPERATION SUPER, ENG	25,813
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	510	STM PWR-MAINT-SUPERVISION,ENG	6,936
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	546	OTH PWR GEN-OPER SUPER, ENG	1,704
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	551	OTH PWR GEN-MAINT SUPER, ENG	816
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	556	SYST CONTROL AND LOAD DISPATCH	4,971
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	557	OTHER EXPENSES	6,122
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	560	TRANS-OPER SUPERVISION AND ENG	8,462

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49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	580	DIST-OPERATION SUPERVISION,ENG	6,224
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	590	DIST-MAINT SUPERVISION AND ENG	2,148
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	737	PROCUREMENT,MAT,STORES EXP	1,308
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	903	CUST RECORDS AND COLLECT EXP	9,217
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	908	CUSTOMER ASSISTANCE EXPENSES	5,162
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	912	DEMONSTRATING AND SELLING EXP	36
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	923	OUTSIDE SERVICES EMPLOYED	26,748
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	309	<No Desc>	43,809
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	428	OTHER INCOME & DEDUCTIONS	1,687
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	500	STM PWR-OPERATION SUPER, ENG	53,218
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	510	STM PWR-MAINT-SUPERVISION,ENG	14,296
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	546	OTH PWR GEN-OPER SUPER, ENG	3,515
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	551	OTH PWR GEN-MAINT SUPER, ENG	1,878
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	556	SYST CONTROL AND LOAD DISPATCH	10,255
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	557	OTHER EXPENSES	12,620
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	580	TRANS-OPER SUPERVISION AND ENG	17,449
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	580	DIST-OPERATION SUPERVISION,ENG	12,830
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	590	DIST-MAINT SUPERVISION AND ENG	4,425
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	737	PROCUREMENT,MAT,STORES EXP	2,898
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	903	CUST RECORDS AND COLLECT EXP	19,002
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	908	CUSTOMER ASSISTANCE EXPENSES	10,642
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	912	DEMONSTRATING AND SELLING EXP	79
49C500	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	923	OUTSIDE SERVICES EMPLOYED	55,146
49CN00	COMPENSATION	309	<No Desc>	2,343
49CN00	COMPENSATION	428	OTHER INCOME & DEDUCTIONS	92
49CN00	COMPENSATION	500	STM PWR-OPERATION SUPER, ENG	2,859
49CN00	COMPENSATION	510	STM PWR-MAINT-SUPERVISION,ENG	770
49CN00	COMPENSATION	546	OTH PWR GEN-OPER SUPER, ENG	189
49CN00	COMPENSATION	551	OTH PWR GEN-MAINT SUPER, ENG	90
49CN00	COMPENSATION	556	SYST CONTROL AND LOAD DISPATCH	551
49CN00	COMPENSATION	557	OTHER EXPENSES	681
49CN00	COMPENSATION	580	TRANS-OPER SUPERVISION AND ENG	937
49CN00	COMPENSATION	580	DIST-OPERATION SUPERVISION,ENG	690
49CN00	COMPENSATION	590	DIST-MAINT SUPERVISION AND ENG	239
49CN00	COMPENSATION	737	PROCUREMENT,MAT,STORES EXP	146
49CN00	COMPENSATION	903	CUST RECORDS AND COLLECT EXP	1,021
49CN00	COMPENSATION	908	CUSTOMER ASSISTANCE EXPENSES	571
49CN00	COMPENSATION	923	OUTSIDE SERVICES EMPLOYED	2,964
49C000	GENERAL EXECUTIVE & ADVISORY - CS	309	<No Desc>	7,482
49C000	GENERAL EXECUTIVE & ADVISORY - CS	428	OTHER INCOME & DEDUCTIONS	288
49C000	GENERAL EXECUTIVE & ADVISORY - CS	500	STM PWR-OPERATION SUPER, ENG	9,105
49C000	GENERAL EXECUTIVE & ADVISORY - CS	510	STM PWR-MAINT-SUPERVISION,ENG	2,446
49C000	GENERAL EXECUTIVE & ADVISORY - CS	546	OTH PWR GEN-OPER SUPER, ENG	601
49C000	GENERAL EXECUTIVE & ADVISORY - CS	551	OTH PWR GEN-MAINT SUPER, ENG	286
49C000	GENERAL EXECUTIVE & ADVISORY - CS	556	SYST CONTROL AND LOAD DISPATCH	1,755
49C000	GENERAL EXECUTIVE & ADVISORY - CS	557	OTHER EXPENSES	2,157
49C000	GENERAL EXECUTIVE & ADVISORY - CS	580	TRANS-OPER SUPERVISION AND ENG	2,986
49C000	GENERAL EXECUTIVE & ADVISORY - CS	580	DIST-OPERATION SUPERVISION,ENG	2,194
49C000	GENERAL EXECUTIVE & ADVISORY - CS	590	DIST-MAINT SUPERVISION AND ENG	756
49C000	GENERAL EXECUTIVE & ADVISORY - CS	737	PROCUREMENT,MAT,STORES EXP	460
49C000	GENERAL EXECUTIVE & ADVISORY - CS	903	CUST RECORDS AND COLLECT EXP	3,250
49C000	GENERAL EXECUTIVE & ADVISORY - CS	908	CUSTOMER ASSISTANCE EXPENSES	1,819
49C000	GENERAL EXECUTIVE & ADVISORY - CS	912	DEMONSTRATING AND SELLING EXP	13
49C000	GENERAL EXECUTIVE & ADVISORY - CS	923	OUTSIDE SERVICES EMPLOYED	9,436
49D000	ENTERPRISE ACCESS CONTROL	309	<No Desc>	1,301
49D000	ENTERPRISE ACCESS CONTROL	428	OTHER INCOME & DEDUCTIONS	49
49D000	ENTERPRISE ACCESS CONTROL	500	STM PWR-OPERATION SUPER, ENG	1,591
49D000	ENTERPRISE ACCESS CONTROL	510	STM PWR-MAINT-SUPERVISION,ENG	425
49D000	ENTERPRISE ACCESS CONTROL	546	OTH PWR GEN-OPER SUPER, ENG	107
49D000	ENTERPRISE ACCESS CONTROL	551	OTH PWR GEN-MAINT SUPER, ENG	50
49D000	ENTERPRISE ACCESS CONTROL	556	SYST CONTROL AND LOAD DISPATCH	305
49D000	ENTERPRISE ACCESS CONTROL	557	OTHER EXPENSES	377
49D000	ENTERPRISE ACCESS CONTROL	580	TRANS-OPER SUPERVISION AND ENG	520
49D000	ENTERPRISE ACCESS CONTROL	580	DIST-OPERATION SUPERVISION,ENG	384
49D000	ENTERPRISE ACCESS CONTROL	590	DIST-MAINT SUPERVISION AND ENG	132
49D000	ENTERPRISE ACCESS CONTROL	737	PROCUREMENT,MAT,STORES EXP	84
49D000	ENTERPRISE ACCESS CONTROL	903	CUST RECORDS AND COLLECT EXP	569
49D000	ENTERPRISE ACCESS CONTROL	908	CUSTOMER ASSISTANCE EXPENSES	317
49D000	ENTERPRISE ACCESS CONTROL	923	OUTSIDE SERVICES EMPLOYED	1,647
49EA01	SCG F&CS_ENERGY ANALYSIS	557	OTHER EXPENSES	25,168
49ER00	E-PROCUREMENT	309	<No Desc>	420
49ER00	E-PROCUREMENT	428	OTHER INCOME & DEDUCTIONS	12
49ER00	E-PROCUREMENT	500	STM PWR-OPERATION SUPER, ENG	516
49ER00	E-PROCUREMENT	510	STM PWR-MAINT-SUPERVISION,ENG	132
49ER00	E-PROCUREMENT	546	OTH PWR GEN-OPER SUPER, ENG	36
49ER00	E-PROCUREMENT	551	OTH PWR GEN-MAINT SUPER, ENG	12
49ER00	E-PROCUREMENT	556	SYST CONTROL AND LOAD DISPATCH	96
49ER00	E-PROCUREMENT	557	OTHER EXPENSES	120
49ER00	E-PROCUREMENT	580	TRANS-OPER SUPERVISION AND ENG	168
49ER00	E-PROCUREMENT	580	DIST-OPERATION SUPERVISION,ENG	120

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
49ER00	E-PROCUREMENT	590	DIST-MAINT SUPERVISION AND ENG	48
49ER00	E-PROCUREMENT	737	PROCUREMENT,MAT,STORES EXP	24
49ER00	E-PROCUREMENT	903	CUST RECORDS AND COLLECT EXP	180
49ER00	E-PROCUREMENT	908	CUSTOMER ASSISTANCE EXPENSES	108
49ER00	E-PROCUREMENT	923	OUTSIDE SERVICES EMPLOYED	528
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	309	<No Desc>	153
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	426	OTHER INCOME & DEDUCTIONS	5
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	500	STM PWR-OPERATION SUPER, ENG	190
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	510	STM PWR-MAINT-SUPERVISION,ENG	51
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	546	OTH PWR GEN-OPER SUPER, ENG	11
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	551	OTH PWR GEN-MAINT SUPER, ENG	7
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	556	SYST CONTROL AND LOAD DISPATCH	35
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	557	OTHER EXPENSES	47
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	560	TRANS-OPER SUPERVISION AND ENG	60
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	580	DIST-OPERATION SUPERVISION,ENG	46
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	590	DIST-MAINT SUPERVISION AND ENG	17
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	737	PROCUREMENT,MAT,STORES EXP	11
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	903	CUST RECORDS AND COLLECT EXP	66
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	908	CUSTOMER ASSISTANCE EXPENSES	38
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	923	OUTSIDE SERVICES EMPLOYED	185
49GN00	GENERATION- HR GEM	309	<No Desc>	132
49GN00	GENERATION- HR GEM	500	STM PWR-OPERATION SUPER, ENG	156
49GN00	GENERATION- HR GEM	510	STM PWR-MAINT-SUPERVISION,ENG	48
49GN00	GENERATION- HR GEM	546	OTH PWR GEN-OPER SUPER, ENG	12
49GN00	GENERATION- HR GEM	556	SYST CONTROL AND LOAD DISPATCH	36
49GN00	GENERATION- HR GEM	557	OTHER EXPENSES	36
49GN00	GENERATION- HR GEM	560	TRANS-OPER SUPERVISION AND ENG	48
49GN00	GENERATION- HR GEM	580	DIST-OPERATION SUPERVISION,ENG	36
49GN00	GENERATION- HR GEM	590	DIST-MAINT SUPERVISION AND ENG	12
49GN00	GENERATION- HR GEM	737	PROCUREMENT,MAT,STORES EXP	12
49GN00	GENERATION- HR GEM	903	CUST RECORDS AND COLLECT EXP	60
49GN00	GENERATION- HR GEM	908	CUSTOMER ASSISTANCE EXPENSES	36
49GN00	GENERATION- HR GEM	923	OUTSIDE SERVICES EMPLOYED	168
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	309	<No Desc>	2,855
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	426	OTHER INCOME & DEDUCTIONS	111
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	500	STM PWR-OPERATION SUPER, ENG	3,484
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	510	STM PWR-MAINT-SUPERVISION,ENG	935
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	546	OTH PWR GEN-OPER SUPER, ENG	231
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	551	OTH PWR GEN-MAINT SUPER, ENG	111
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	556	SYST CONTROL AND LOAD DISPATCH	669
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	557	OTHER EXPENSES	825
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	560	TRANS-OPER SUPERVISION AND ENG	1,741
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	580	DIST-OPERATION SUPERVISION,ENG	940
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	590	DIST-MAINT SUPERVISION AND ENG	290
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	737	PROCUREMENT,MAT,STORES EXP	176
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	903	CUST RECORDS AND COLLECT EXP	1,243
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	908	CUSTOMER ASSISTANCE EXPENSES	696
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	912	DEMONSTRATING AND SELLING EXP	3
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	923	OUTSIDE SERVICES EMPLOYED	3,610
49HS00	HR SUPPORT TO GENERATION - STAFFING	309	<No Desc>	2,189
49HS00	HR SUPPORT TO GENERATION - STAFFING	426	OTHER INCOME & DEDUCTIONS	88
49HS00	HR SUPPORT TO GENERATION - STAFFING	500	STM PWR-OPERATION SUPER, ENG	2,673
49HS00	HR SUPPORT TO GENERATION - STAFFING	510	STM PWR-MAINT-SUPERVISION,ENG	717
49HS00	HR SUPPORT TO GENERATION - STAFFING	546	OTH PWR GEN-OPER SUPER, ENG	177
49HS00	HR SUPPORT TO GENERATION - STAFFING	551	OTH PWR GEN-MAINT SUPER, ENG	86
49HS00	HR SUPPORT TO GENERATION - STAFFING	556	SYST CONTROL AND LOAD DISPATCH	513
49HS00	HR SUPPORT TO GENERATION - STAFFING	557	OTHER EXPENSES	636
49HS00	HR SUPPORT TO GENERATION - STAFFING	560	TRANS-OPER SUPERVISION AND ENG	875
49HS00	HR SUPPORT TO GENERATION - STAFFING	580	DIST-OPERATION SUPERVISION,ENG	646
49HS00	HR SUPPORT TO GENERATION - STAFFING	590	DIST-MAINT SUPERVISION AND ENG	223
49HS00	HR SUPPORT TO GENERATION - STAFFING	737	PROCUREMENT,MAT,STORES EXP	138
49HS00	HR SUPPORT TO GENERATION - STAFFING	903	CUST RECORDS AND COLLECT EXP	953
49HS00	HR SUPPORT TO GENERATION - STAFFING	908	CUSTOMER ASSISTANCE EXPENSES	536
49HS00	HR SUPPORT TO GENERATION - STAFFING	923	OUTSIDE SERVICES EMPLOYED	2,771
49IV00	INNOVATION CENTER CORPORATE SERVICES	309	<No Desc>	5,148
49IV00	INNOVATION CENTER CORPORATE SERVICES	426	OTHER INCOME & DEDUCTIONS	202
49IV00	INNOVATION CENTER CORPORATE SERVICES	500	STM PWR-OPERATION SUPER, ENG	6,282
49IV00	INNOVATION CENTER CORPORATE SERVICES	510	STM PWR-MAINT-SUPERVISION,ENG	1,688
49IV00	INNOVATION CENTER CORPORATE SERVICES	546	OTH PWR GEN-OPER SUPER, ENG	415
49IV00	INNOVATION CENTER CORPORATE SERVICES	551	OTH PWR GEN-MAINT SUPER, ENG	198
49IV00	INNOVATION CENTER CORPORATE SERVICES	556	SYST CONTROL AND LOAD DISPATCH	1,211
49IV00	INNOVATION CENTER CORPORATE SERVICES	557	OTHER EXPENSES	1,491
49IV00	INNOVATION CENTER CORPORATE SERVICES	560	TRANS-OPER SUPERVISION AND ENG	2,058
49IV00	INNOVATION CENTER CORPORATE SERVICES	580	DIST-OPERATION SUPERVISION,ENG	1,514
49IV00	INNOVATION CENTER CORPORATE SERVICES	590	DIST-MAINT SUPERVISION AND ENG	522
49IV00	INNOVATION CENTER CORPORATE SERVICES	737	PROCUREMENT,MAT,STORES EXP	320
49IV00	INNOVATION CENTER CORPORATE SERVICES	903	CUST RECORDS AND COLLECT EXP	2,244
49IV00	INNOVATION CENTER CORPORATE SERVICES	908	CUSTOMER ASSISTANCE EXPENSES	1,257
49IV00	INNOVATION CENTER CORPORATE SERVICES	912	DEMONSTRATING AND SELLING EXP	12
49IV00	INNOVATION CENTER CORPORATE SERVICES	923	OUTSIDE SERVICES EMPLOYED	6,509

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49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	309	<No Desc>	3,109
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	426	OTHER INCOME & DEDUCTIONS	121
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	500	STM PWR-OPERATION SUPER, ENG	3,793
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	510	STM PWR-MAINT-SUPERVISION,ENG	1,020
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	546	OTH PWR GEN-OPER SUPER, ENG	251
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	551	OTH PWR GEN-MAINT SUPER, ENG	120
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	556	SYST CONTROL AND LOAD DISPATCH	731
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	557	OTHER EXPENSES	901
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	560	TRANS-OPER SUPERVISION AND ENG	1,243
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	580	DIST-OPERATION SUPERVISION,ENG	912
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	590	DIST-MAINT SUPERVISION AND ENG	316
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	737	PROCUREMENT,MAT,STORES EXP	193
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	903	CUST RECORDS AND COLLECT EXP	1,354
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	908	CUSTOMER ASSISTANCE EXPENSES	758
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	912	DEMONSTRATING AND SELLING EXP	6
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	923	OUTSIDE SERVICES EMPLOYED	3,932
49LW00	GENERAL COUNSEL	309	<No Desc>	3,525
49LW00	GENERAL COUNSEL	426	OTHER INCOME & DEDUCTIONS	135
49LW00	GENERAL COUNSEL	500	STM PWR-OPERATION SUPER, ENG	4,300
49LW00	GENERAL COUNSEL	510	STM PWR-MAINT-SUPERVISION,ENG	1,155
49LW00	GENERAL COUNSEL	546	OTH PWR GEN-OPER SUPER, ENG	284
49LW00	GENERAL COUNSEL	551	OTH PWR GEN-MAINT SUPER, ENG	134
49LW00	GENERAL COUNSEL	556	SYST CONTROL AND LOAD DISPATCH	829
49LW00	GENERAL COUNSEL	557	OTHER EXPENSES	1,021
49LW00	GENERAL COUNSEL	560	TRANS-OPER SUPERVISION AND ENG	1,406
49LW00	GENERAL COUNSEL	580	DIST-OPERATION SUPERVISION,ENG	1,036
49LW00	GENERAL COUNSEL	590	DIST-MAINT SUPERVISION AND ENG	357
49LW00	GENERAL COUNSEL	737	PROCUREMENT,MAT,STORES EXP	219
49LW00	GENERAL COUNSEL	903	CUST RECORDS AND COLLECT EXP	1,536
49LW00	GENERAL COUNSEL	908	CUSTOMER ASSISTANCE EXPENSES	861
49LW00	GENERAL COUNSEL	912	DEMONSTRATING AND SELLING EXP	4
49LW00	GENERAL COUNSEL	923	OUTSIDE SERVICES EMPLOYED	4,458
49PB01	GENERAL_POOL BILLING	556	SYST CONTROL AND LOAD DISPATCH	1,935
49PB02	GAS ACCOUNTING	556	SYST CONTROL AND LOAD DISPATCH	1,734
49PBDX	DYNAMIC ENERGY EXCHANGE SERVICE	556	SYST CONTROL AND LOAD DISPATCH	434
49PBG1	REGULATORY/GOVERNMENTAL REPORTING	556	SYST CONTROL AND LOAD DISPATCH	4,036
49PBIA	INTERCHANGE CONTRACT ADMINISTRATION	557	OTHER EXPENSES	45,687
49PBIC	INTERCHANGE BILLING PREPARATION	557	OTHER EXPENSES	37,154
49PBIR	FERC FILING SUPPORT	556	SYST CONTROL AND LOAD DISPATCH	2,494
49PBIS	IIC BILLING SYSTEM MODIFICATIONS	556	SYST CONTROL AND LOAD DISPATCH	71,423
49PBIT	POOL BILLING INFRASTRUCTURE SERVICES	556	SYST CONTROL AND LOAD DISPATCH	66,596
49PLPB	PLAYBOOK 2.0 DIRECT ACCUMULATIVE-FPC	500	STM PWR-OPERATION SUPER, ENG	72
49SP01	SYSTEM PLANNING ALLOCATION	506	STM PWR-MISC EXP	58,559
49SS00	STAFFING SERVICES (87SS)	309	<No Desc>	8,177
49SS00	STAFFING SERVICES (87SS)	426	OTHER INCOME & DEDUCTIONS	318
49SS00	STAFFING SERVICES (87SS)	500	STM PWR-OPERATION SUPER, ENG	9,977
49SS00	STAFFING SERVICES (87SS)	510	STM PWR-MAINT-SUPERVISION,ENG	2,680
49SS00	STAFFING SERVICES (87SS)	546	OTH PWR GEN-OPER SUPER, ENG	659
49SS00	STAFFING SERVICES (87SS)	551	OTH PWR GEN-MAINT SUPER, ENG	314
49SS00	STAFFING SERVICES (87SS)	556	SYST CONTROL AND LOAD DISPATCH	1,622
49SS00	STAFFING SERVICES (87SS)	557	OTHER EXPENSES	2,366
49SS00	STAFFING SERVICES (87SS)	560	TRANS-OPER SUPERVISION AND ENG	3,271
49SS00	STAFFING SERVICES (87SS)	580	DIST-OPERATION SUPERVISION,ENG	2,406
49SS00	STAFFING SERVICES (87SS)	590	DIST-MAINT SUPERVISION AND ENG	829
49SS00	STAFFING SERVICES (87SS)	737	PROCUREMENT,MAT,STORES EXP	504
49SS00	STAFFING SERVICES (87SS)	903	CUST RECORDS AND COLLECT EXP	3,562
49SS00	STAFFING SERVICES (87SS)	908	CUSTOMER ASSISTANCE EXPENSES	1,995
49SS00	STAFFING SERVICES (87SS)	912	DEMONSTRATING AND SELLING EXP	15
49SS00	STAFFING SERVICES (87SS)	923	OUTSIDE SERVICES EMPLOYED	10,339
49SW01	SOUTHERN WHOLESAL ENERGY (SWE)	557	OTHER EXPENSES	247,351
49SWC2	CUSTOMER ENTERTAINMENT (BL)	426	OTHER INCOME & DEDUCTIONS	1,010
49SWCC	COMMUNICATIONS SUPPORT/GENERAL (SCG COMM)	557	OTHER EXPENSES	3,986
49SWCD	CHARITABLE CONTRIBUTIONS & DONATIONS FOR SWE (BL)	426	OTHER INCOME & DEDUCTIONS	1,764
49SWCE	CUSTOMER ENTERTAINMENT (BL)	426	OTHER INCOME & DEDUCTIONS	15,658
49SWCS	CUSTOMER SUMMIT	557	OTHER EXPENSES	7,954
49SWWF	SWE FORT NIGHTLY WRAP (SCG COMM)	557	OTHER EXPENSES	3,251
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	309	<No Desc>	3,112
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	426	OTHER INCOME & DEDUCTIONS	125
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	500	STM PWR-OPERATION SUPER, ENG	3,798
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	510	STM PWR-MAINT-SUPERVISION,ENG	1,021
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	546	OTH PWR GEN-OPER SUPER, ENG	252
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	551	OTH PWR GEN-MAINT SUPER, ENG	121
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	556	SYST CONTROL AND LOAD DISPATCH	733
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	557	OTHER EXPENSES	899
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	560	TRANS-OPER SUPERVISION AND ENG	1,245
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	580	DIST-OPERATION SUPERVISION,ENG	914
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	590	DIST-MAINT SUPERVISION AND ENG	315
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	737	PROCUREMENT,MAT,STORES EXP	193
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	903	CUST RECORDS AND COLLECT EXP	1,356
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	908	CUSTOMER ASSISTANCE EXPENSES	762

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	912	DEMONSTRATING AND SELLING EXP	2
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	923	OUTSIDE SERVICES EMPLOYED	3,936
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	309	<No Desc>	6,384
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	428	OTHER INCOME & DEDUCTIONS	245
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	500	STM PWR-OPERATION SUPER, ENG	7,792
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	510	STM PWR-MAINT-SUPERVISION,ENG	2,091
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	546	OTH PWR GEN-OPER SUPER, ENG	515
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	551	OTH PWR GEN-MAINT SUPER, ENG	245
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	556	SYST CONTROL AND LOAD DISPATCH	1,502
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	557	OTHER EXPENSES	1,848
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	560	TRANS-OPER SUPERVISION AND ENG	2,555
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	580	DIST-OPERATION SUPERVISION,ENG	1,879
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	590	DIST-MAINT SUPERVISION AND ENG	647
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	737	PROCUREMENT, MAT, STORES EXP	395
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	903	CUST RECORDS AND COLLECT EXP	2,784
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	908	CUSTOMER ASSISTANCE EXPENSES	1,559
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	912	DEMONSTRATING AND SELLING EXP	12
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	923	OUTSIDE SERVICES EMPLOYED	8,074
4CCP01	4CCP01	508	STM PWR-MISC EXP	124,032
4CCPEC	25 MW E&CS	508	STM PWR-MISC EXP	428
4CFC01	CRIST CAPITAL PROJECTS-FOSSIL/HYDRO	300	<No Desc>	2,782,551
4CFS01	SMITH CAPITAL PROJECTS-FOSSIL/HYDRO	300	<No Desc>	34,838
4CFS01	SMITH CAPITAL PROJECTS-FOSSIL/HYDRO	300	<No Desc>	98,172
4CFZ01	SCHOLZ CAPITAL PROJECTS-FOSSIL/HYDRO	300	<No Desc>	49,086
4LC499	LTE CAPITAL BUDGET - FPC	397	GEN PLT-COMMUNICATION EQUIP	912,491
4LTETL	GULF LTE TOWER LEASES	308	<No Desc>	210,144
4LTETL	GULF LTE TOWER LEASES	500	STM PWR-OPERATION SUPER, ENG	28,764
4LTETL	GULF LTE TOWER LEASES	510	STM PWR-MAINT-SUPERVISION,ENG	71,460
4LTETL	GULF LTE TOWER LEASES	561	TRANS-LOAD DISPATCHING	21,721
4LTETL	GULF LTE TOWER LEASES	568	TRANS-MAINT-SUPERVISION, ENG	2,424
4LTETL	GULF LTE TOWER LEASES	580	DIST-OPERATION SUPERVISION,ENG	214,636
4LTETL	GULF LTE TOWER LEASES	590	DIST-MAINT SUPERVISION AND ENG	59,724
4LTETL	GULF LTE TOWER LEASES	737	PROCUREMENT, MAT, STORES EXP	19,308
4LTETL	GULF LTE TOWER LEASES	740	VEHICLE MAINTENANCE CENTERS	14,760
4LTETL	GULF LTE TOWER LEASES	903	CUST RECORDS AND COLLECT EXP	54,576
4LTETL	GULF LTE TOWER LEASES	907	SUPERVISION	4,692
4LTETL	GULF LTE TOWER LEASES	921	OFFICE SUPPLIES AND EXPENSES	54,888
4LTXSN	GULF SMARTNET FOR LTE	308	<No Desc>	13,572
4LTXSN	GULF SMARTNET FOR LTE	500	STM PWR-OPERATION SUPER, ENG	1,860
4LTXSN	GULF SMARTNET FOR LTE	510	STM PWR-MAINT-SUPERVISION,ENG	4,820
4LTXSN	GULF SMARTNET FOR LTE	561	TRANS-LOAD DISPATCHING	1,404
4LTXSN	GULF SMARTNET FOR LTE	568	TRANS-MAINT-SUPERVISION, ENG	156
4LTXSN	GULF SMARTNET FOR LTE	580	DIST-OPERATION SUPERVISION,ENG	13,860
4LTXSN	GULF SMARTNET FOR LTE	590	DIST-MAINT SUPERVISION AND ENG	3,852
4LTXSN	GULF SMARTNET FOR LTE	737	PROCUREMENT, MAT, STORES EXP	1,248
4LTXSN	GULF SMARTNET FOR LTE	740	VEHICLE MAINTENANCE CENTERS	948
4LTXSN	GULF SMARTNET FOR LTE	903	CUST RECORDS AND COLLECT EXP	3,528
4LTXSN	GULF SMARTNET FOR LTE	907	SUPERVISION	300
4LTXSN	GULF SMARTNET FOR LTE	921	OFFICE SUPPLIES AND EXPENSES	3,540
4MFCFB	CRIST O&M PROJ-F/H - BASELINE	510	STM PWR-MAINT-SUPERVISION,ENG	721,895
4MFCFB	CRIST O&M PROJ-F/H - BASELINE	512	STM PWR-MAINT-BOILER PLANT	398,977
4MFCFP	CRIST O&M PROJ-F/H - PLANNED OUTAGE	512	STM PWR-MAINT-BOILER PLANT	555,421
4MDFDB	GULF COMMON TO ALL UNITS O&M PROJS-F/H - BASELINE	512	STM PWR-MAINT-BOILER PLANT	352,600
4MFSFB	SMITH O&M PROJ-F/H - BASELINE	512	STM PWR-MAINT-BOILER PLANT	9,948
4MFSFB	SMITH O&M PROJ-F/H - BASELINE	551	OTH PWR GEN-MAINT SUPER, ENG	175,032
4MFSFB	SMITH O&M PROJ-F/H - BASELINE	553	OTH PWR GEN-MAINT-GEN,ELEC PLT	11,788
4MFSFP	SMITH O&M PROJ-F/H - PLANNED OUTAGE	551	OTH PWR GEN-MAINT SUPER, ENG	69,844
4Q0DDR	SCGEN IT: FLEET OPER & TRADING DISASTER RECOVERY	557	OTHER EXPENSES	4,857
4Q0DSP	SCGEN IT: FLEET OPER & TRADING SPECIAL PROJECTS	557	OTHER EXPENSES	360
4Q0GBI	SCGEN IT: FIN & CONT SERV BUSINESS REDESIGN	556	SYST CONTROL AND LOAD DISPATCH	4,227
4Q0PDR	DISASTER RECOVERY	557	OTHER EXPENSES	4,317
4Q1D01	IT SUPPORT FOT	557	OTHER EXPENSES	77,983
4Q1G01	IT SUPPORT FOR FIN AND CONTRACT SVCS	557	OTHER EXPENSES	83,647
4Q5101	FUEL SERVICES - COAL SUPPORT	501	STM PWR-FUEL	19,768
4Q51AC	FUEL SERVICES - ATTACHE COAL	501	STM PWR-FUEL	33,039
4Q51AM	FUEL SVCS-EMISSION ALLOWANCE MANAGEMENT	501	STM PWR-FUEL	12,042
4Q51RC	SCGEN IT: SUPPORT OF RAILCAR MAINTENANCE	501	STM PWR-FUEL	10,588
4Q51T2	FUEL SERVICES-PROCUREMENT BID PROCESS	501	STM PWR-FUEL	5,989
4Q51T4	SCGEN IT: SUPPORT OF FUEL SERVICES	501	STM PWR-FUEL	7,820
4Q51T5	SCGEN IT: FUEL SERV - CONTRAC SOFTWARE	501	STM PWR-FUEL	112,897
4Q51TF	SCGEN IT: FUEL SERV - FILE MGT SYS - COAL	501	STM PWR-FUEL	638
4Q5201	FUEL SVCS GAS SUPPORT	547	OTH PWR GEN-FUEL	44,396
4Q52GM	FUEL SERVICES GAS SUPPORT-GAS METERING	547	OTH PWR GEN-FUEL	19,361
4Q52T4	SCGEN IT: SUPPORT OF FUEL SERVICES	547	OTH PWR GEN-FUEL	11,191
4Q52TF	SCGEN IT: FUEL SERV - FILE MGT SYS - GAS	547	OTH PWR GEN-FUEL	1,016
4QAPAS	APPLICATION SUPPORT	500	STM PWR-OPERATION SUPER, ENG	73,901
4QAPAW	AWARE	500	STM PWR-OPERATION SUPER, ENG	12,640
4QAPCL	EMPACT	500	STM PWR-OPERATION SUPER, ENG	1,513
4QAPEM	EMISSIONS MONITORING	500	STM PWR-OPERATION SUPER, ENG	18,847
4QAPFM	FILEMAKER SUPPORT	500	STM PWR-OPERATION SUPER, ENG	7,945

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BWO	BWO Descr	FERC	FERCSUB Descr	Amount
4QAPPH	PLANT HISTORIANS	500	STM PWR-OPERATION SUPER, ENG	39,324
4QAPPV	PLANTVIEW SUPPORT - GULF	500	STM PWR-OPERATION SUPER, ENG	3,323
4QAPTS	IT SUPPORT - TECHNICAL SERVICES	500	STM PWR-OPERATION SUPER, ENG	53,861
4QAPVM	VIBRATION MONITORING	500	STM PWR-OPERATION SUPER, ENG	13,786
4QAS01	ESS SUPPORT	500	STM PWR-OPERATION SUPER, ENG	91,129
4QASC1	WORK MGMT, SCHEDULING & PROJECT COST TRACKING-WM-ESS CAPITAL	303	MISCELLANEOUS INTANGIBLE PLANT	32,913
4QASC3	PRIMAVERA - CAPITAL	303	MISCELLANEOUS INTANGIBLE PLANT	12,639
4QASE1	UPGRADE STRATEGY -MAXIMO (GENERATION WM)	500	STM PWR-OPERATION SUPER, ENG	5,873
4QASMX	MAXIMO PROJECT TECHNOLOGY SUPPORT	500	STM PWR-OPERATION SUPER, ENG	9,589
4QASPP	ESS POWERPLANT WM	500	STM PWR-OPERATION SUPER, ENG	22,073
4QASPV	ESS PRIMAVERA WM	500	STM PWR-OPERATION SUPER, ENG	11,505
4QAST1	BUSINESS APPLICATION SUPPORT (BAS)	500	STM PWR-OPERATION SUPER, ENG	33,775
4QASTP	PRIMAVERA	500	STM PWR-OPERATION SUPER, ENG	13,654
4QASTT	ESS MAXIMO TOTAL SUPPORT	500	STM PWR-OPERATION SUPER, ENG	128,401
4QASZ2	3RD PARTY SUPPORT (ORACLE)	500	STM PWR-OPERATION SUPER, ENG	597
4QCPIIT	IT (INFORMATION TECHNOLOGY)_NERC RELIABILITY STANDARDS	500	STM PWR-OPERATION SUPER, ENG	50,321
4QCSPC	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT CRIST	300	<No Desc>	3,067
4QCSPS	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT SMITH	308	<No Desc>	6,127
4QFAPS	FAACS PRODUCTION SUPPORT	501	STM PWR-FUEL	1,065
4QFH01	POWER GENERATION SERVICES	500	STM PWR-OPERATION SUPER, ENG	10,838
4QFH04	CRIST GENERATING PLANT	508	STM PWR-MISC EXP	75,288
4QFH05	SCHOLZ GENERATING PLANT	500	STM PWR-OPERATION SUPER, ENG	5,424
4QFH06	SMITH GENERATING PLANT	500	STM PWR-OPERATION SUPER, ENG	23,124
4QFH06	SMITH GENERATING PLANT	546	OTH PWR GEN-OPER SUPER, ENG	16,752
4QFHCS	ECRC CRIST SCRUBBER IT EQUIP	508	STM PWR-MISC EXP	2,088
4QFHSM	ECRC SMITH CEMS WORKSTATIONS	514	STM PWR-MAINT-MISC STEAM PLT	3,540
4QFHSM	ECRC SMITH CEMS WORKSTATIONS	554	OTH PWR GEN-MAINT-OPG	2,556
4QFH5X	SCHEDULE ANYWHERE	500	STM PWR-OPERATION SUPER, ENG	472
4QGG01	GENGUARD - CYBER SECURITY FOR FPC PLANTS	500	STM PWR-OPERATION SUPER, ENG	87,154
4SOG01	SMART GRID SUPPORT	908	CUSTOMER ASSISTANCE EXPENSES	111,010
4T4001	TRANSMISSION LINE D&MS O&M	566	TRANS-MISC TRANS EXPENSES	8,183
4T4201	TRANSMISSION LINE D&MS COMMITTEE WORK	308	<No Desc>	22,263
4T4401	TRANSMISSION LINE D&MS E&S	308	<No Desc>	137,805
4T4501	TRANSMISSION LINE D&MS CAPITAL PROJECTS	308	<No Desc>	264,615
4T5001	TRANSMISSION SUBSTATION D&MS O&M	566	TRANS-MISC TRANS EXPENSES	28,244
4T50MA	SUBSTATION - SOFTWARE MAINTENANCE	569	TRANS-MAINT STRUCT,COMP,EQUIP	1,024
4T5201	TRANSMISSION SUBSTATION D&MS COMMITTEE WORK	308	<No Desc>	20,750
4T5401	TRANSMISSION SUBSTATION D&MS E&S	308	<No Desc>	308,777
4T5501	TRANSMISSION SUBSTATION D&MS CAPITAL PROJECTS	308	<No Desc>	1,728,695
4T581A	AUTODESK - FPC	303	MISCELLANEOUS INTANGIBLE PLANT	5,288
4T6001	TRANSMISSION P&C O&M	566	TRANS-MISC TRANS EXPENSES	24,174
4T60A1	P&C O&M	566	TRANS-MISC TRANS EXPENSES	98
4T6201	TRANSMISSION P&C COMMITTEE WORK	308	<No Desc>	16,920
4T6401	TRANSMISSION P&C E&S	308	<No Desc>	112,139
4T6801	TD&MS NERC CIP - O&M	561	TRANS-LOAD DISPATCHING	71,515
4T68AS	CIP ARC SIGHT - O&M	561	TRANS-LOAD DISPATCHING	4,375
4T68PM	CIP O&M PROJECT MGT	561	TRANS-LOAD DISPATCHING	2,940
4T68TP	SIA SUBGUARD TEST PANEL	561	TRANS-LOAD DISPATCHING	276
4T6901	TD&MS NERC CIP - CAPITAL	308	<No Desc>	25,577
4T69PM	CIP CAPITAL PROJECT MGT	308	<No Desc>	2,940
4T700P	TECH SUPPORT OPERATIONAL METRICS - O&M	566	TRANS-MISC TRANS EXPENSES	54,933
4T7201	TRANSMISSION TECHNICAL SUPPORT COMMITTEE WORK	308	<No Desc>	6,707
4T7401	TRANSMISSION TECHNICAL SUPPORT E&S	308	<No Desc>	193,115
4T74AS	GULF E&S - APPLICATION SUPPORT	308	<No Desc>	336
4T74VQ	VENDOR QUALITY ASSURANCE	308	<No Desc>	38,516
4TPD01	TRANSMISSION APPLICATION PORTFOLIO DEVELOPMENT BUDGET	560	TRANS-OPER SUPERVISION AND ENG	56,074
4TTN01	TRANSMISSION & SYS CONTRL ADM.	560	TRANS-OPER SUPERVISION AND ENG	5,904
4TTN02	S RVEY	308	<No Desc>	5,484
4TTN02	S RVEY	580	TRANS-OPER SUPERVISION AND ENG	1,824
4TTN02	S RVEY	580	DIST-OPERATION SUPERVISION,ENG	1,824
4TTN03	SUBSTATIONS	308	<No Desc>	13,152
4TTN03	SUBSTATIONS	566	TRANS-MISC TRANS EXPENSES	4,380
4TTN03	SUBSTATIONS	580	DIST-OPERATION SUPERVISION,ENG	4,380
4TTN04	SYSTEM OPERATIONS	561	TRANS-LOAD DISPATCHING	13,908
4TTN05	TRANSMISSION LINES	308	<No Desc>	3,744
4TTN05	TRANSMISSION LINES	566	TRANS-MISC TRANS EXPENSES	3,744
4TTN06	SYSTEM PROTECTION/RELAY	308	<No Desc>	12,276
4TTN06	SYSTEM PROTECTION/RELAY	566	TRANS-MISC TRANS EXPENSES	12,276
4TTP19	SUBSTATION DATA HISTORIAN SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	5,322
4TTPAS	TRANSMISSION SUPPORT - BUDGET ONLY	569	TRANS-MAINT STRUCT,COMP,EQUIP	85,684
4TTP19	TLIS SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	447
4TTPK1	ENCROACHVIEW BASELINE SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	84
4TTPM1	MYIED BASELINE SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	2,121
4TTPMA	TRANSMISSION PORTFOLIO	569	TRANS-MAINT STRUCT,COMP,EQUIP	325
4TTPPM	PRIMAVERA MAINTENANCE	569	TRANS-MAINT STRUCT,COMP,EQUIP	38,884
4TTPPV	TRANSMISSION PRIMAVERA SUPPORT	307	<No Desc>	22,654
4TTPQR	STOMP LINES GIS	569	TRANS-MAINT STRUCT,COMP,EQUIP	24
4TTP?8	TRANSMAP SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	421
4TTP?9	TEAMS SUPPORT	307	<No Desc>	9,692
4TTPTR	TRANSMISSION GIS	569	TRANS-MAINT STRUCT,COMP,EQUIP	952

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<b>BWO</b>	<b>BWO Descr</b>	<b>FERC</b>	<b>FERCSUB Descr</b>	<b>Amount</b>
4TTPV1	TRANSVIEW PRODUCTION SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	336
4TTPVS	TRANS VEG MGT SYS (TVMS) SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	929
4TTPZ1	TLDS PRODUCTION SUPPORT	569	TRANS-MAINT STRUCT,COMP,EQUIP	8,999
Total	Total			85,326,054
			Filter on O&M FERCs 5XX and 9XX	66,675,681
			All other FERCs	18,650,373
			<b>Total SCS budget</b>	<b>85,326,054</b>

**ATTACHMENT 11**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 33**

**GULF AFFILIATE CHARGES - AIRPLANES**

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33. **Affiliates-Airplanes.** Please provide a list of all airplanes or helicopters owned or leased by Gulf Power and its parent or other affiliate, and the associated expense for operations or leasing of the aircraft charged to Gulf Power for the years 2014, 2015 and as incorporated in the projected 2017 test year. Additionally, please provide all amounts included in the adjusted 2017 test year, by account, associated with such owned or leased aircraft. This should include, but not be limited to, amounts included in rate base (i.e., plant in service, accumulated depreciation) as well as expenses (i.e., O&M expense, depreciation expense, property tax expense, etc.).

ANSWER:

Gulf Power does not own or lease aircraft. As a result, no aircraft costs are in rate base (i.e. no plant in service, no accumulated depreciation, etc.).

Southern Company Services (SCS) Airplanes:

Type	Registration	Serial Number	Status	Owned/Leased
Lear 45 Fixed Wing Aircraft	N16PC	45-495	Active	Leased
Lear 45 Fixed Wing Aircraft	N30PC	45-417	Active	Leased
Lear 45 Fixed Wing Aircraft	N40PC	45-515	Active	Leased
Lear 45 Fixed Wing Aircraft	N41PC	45-387	Inactive	Leased
Lear 45 Fixed Wing Aircraft	N60PC	45-351	Active	Leased
Lear 45 Fixed Wing Aircraft	N68PC	45-453	Active	Leased
Lear 45 Fixed Wing Aircraft	N70PC	45-432	Active	Leased

SCS Helicopters:

Type	Registration	Serial Number	Status	Owned/Leased
Sikorsky S76 C+ Helicopter	N76PC	760597	Active	Leased
Sikorsky S76 C+ Helicopter	N98PC	760522	Active	Owned

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Gulf Associated Expense for Operation & Leasing of Aircraft:

<u>2014</u>	<u>2015</u>	<u>2017 - Projected</u>
\$1,728,152	\$1,887,532	\$2,137,570

<u>FERC</u>	<u>FERC DESCRIPTION</u>	<u>2017 Budget</u>
309	CAPITAL	354,236.61
426	OTHER INCOME & DEDUCTIONS	13,713.94
500	STM PWR-OPERATION SUPER, ENG	432,311.36
510	STM PWR-MAINT-SUPERVISION,ENG	116,111.73
546	OTH PWR GEN-OPER SUPER, ENG	28,559.97
551	OTH PWR GEN-MAINT SUPER, ENG	13,618.67
556	SYST CONTROL AND LOAD DISPATCH	83,298.03
557	OTHER EXPENSES	102,521.09
560	TRANS-OPER SUPERVISION AND ENG	141,740.60
580	DIST-OPERATION SUPERVISION,ENG	104,230.43
590	DIST-MAINT SUPERVISION AND ENG	35,929.74
737	PROCUREMENT,MAT,STORES EXP	21,907.56
903	CUST RECORDS AND COLLECT EXP	154,356.08
908	CUSTOMER ASSISTANCE EXPENSES	86,442.10
912	DEMONSTRATING AND SELLING EXP	627.69
923	OUTSIDE SERVICES EMPLOYED	447,964.42
		2,137,570.00

**ATTACHMENT 12**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 46**

**SMART ENERGY CENTER**

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46. Plant Additions. Please refer to page 46 of the Direct Testimony of Bentina C. Terry.
- a. Please provide all expenses included in the adjusted 2017 test year associated with the Smart Energy Center.
  - b. Please identify the address where the new Gulf Smart Energy Center will be located.
  - c. Explain, in detail, all reasons why Gulf decided to build the new Smart Energy Center.
  - d. Describe, in detail, all benefits to Gulf's ratepayers associated with the new Gulf Energy Center.
  - e. Please provide any quantifiable projected benefits that are anticipated to result from the new Gulf Smart Energy Center (i.e., increased sales, reduced load, etc.), and indicate whether or not such quantifiable benefits are incorporated in the 2017 adjusted test year. If included, please provide the amounts included and identify where they are included in the filing. If not included, explain why not.

ANSWER:

- a. There are no expenses included in the adjusted 2017 test year associated with the Smart Energy Center; however, as shown in Gulf Witness Ritenour's testimony on Schedule 23 of Exhibit SDR-1, there is \$1,000,000 and \$3,000,000 of investment in 2016 and 2017, respectively.
- b. The Gulf Smart Energy Center will be located at 9220 Pine Forest Rd., Pensacola, FL 32534.
- c. Gulf's decision to build the Smart Energy Center (SEC) was based upon three key objectives: (1) to educate customers on the efficient use of energy, (2) to offer a hands-on environment where customers' test the latest in energy technologies and (3) to increase customer value. The Smart Energy Center provides a way for Gulf to expand role in educating and advising customers on ways to use energy more efficiently. The hands-on environment coupled with Gulf's energy experts will help customers experience these technologies in a "try before you buy" environment. Ultimately, the Smart Energy Center is intended to increase the value of services Gulf provides to its customers. Additionally, payment kiosks and customer consultants will be at the SEC to allow customers to make payments and talk one-on-one with a customer representative about billing and service issues.

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- d. The SEC will bring customers and vendors together to provide real, actionable education opportunities. Customers will learn about efficiently using energy not only from Gulf's energy experts, but also from the innovators and distributors of the latest technologies. The educational experience will not be limited to lecture or brochure education. The experience offered at the SEC will include state of the art electro technologies available for customers to actually touch and use. For example, the commercial cooking area will offer food service business owners and chefs the opportunity to test the latest in electric cooking equipment by cooking their recipes with their food and proving the benefits of these efficient technologies. The facility will have a research component that will demonstrate technical solutions as well as prove concepts that can be incorporated across our customer segments. The SEC will showcase everything from electric transportation, comfort and lighting systems, cooking technologies, smart home automation and energy efficiency ideas for homes and businesses under one roof. All of these capabilities will continue to foster a relationship of trust with our customers building on the strong customer value we already enjoy, but don't take for granted. Future possibilities for the SEC could include partnerships with educational facilities (both locally and digitally) to demonstrate distributed energy technologies like solar, battery storage, etc. In addition, the location of the SEC will provide customers on a rapidly growing side of the Pensacola District a location where they can get face-to-face customer service assistance and pay bills.
- e. As already discussed in response to previous questions, there are many benefits to customers offered at the SEC. At this time however, those benefits have not been quantified and are not included in the 2017 test year.

**ATTACHMENT 13**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 48**

**HIRING LAG**

Citizens' Second Set of Interrogatories  
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48. **Labor Costs.** Please refer to page 27 of the Direct Testimony of Susan D. Ritenour, lines 1 through 15.
- a. Please explain how the analysis described by Ms. Ritenour takes into account the average employee turnover and average time to fill positions based on historical records for 2012 through 2015 factors in the impacts of budgeted but vacant positions that are not filled in a given year.
  - b. Please confirm that the hiring lag adjustment calculated by Ms. Ritenour only factors in the impacts of the hiring lag associated with temporarily unfilled positions and not the impacts of budgeted positions that are not filled by the Company. If not, please explain how the hiring lag adjustment takes into account budgeted positions that remain vacant.

**ANSWER:**

- a. The hiring lag analysis described by Gulf Witness Ritenour does not factor in the impact of budgeted but vacant positions (if any) that are not filled in a given year. The hiring lag is an adjustment to the amounts in Gulf's test year budget, which includes only positions that are necessary to provide safe and reliable electric service to our customers and are projected to be filled. The test year budget does not include positions that are intended to remain vacant; therefore, no additional hiring lag or other adjustment is necessary or appropriate.
- b. Please see response to part a.

**ATTACHMENT 14**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 66**

**DEFERRED RETURN ON TRANSMISSION INVESTMENT**

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66. Deferred Return on Transmission Investment. Please refer to Exhibit No. SDR-1, Schedule 10.
- a. Please provide the projected remaining life, in years, and the remaining depreciable life of the transmission investments for which the return was deferred pursuant to the 2013 Settlement Agreement in Docket No. 130140- EI.
  - b. Please explain, in detail, if the deferred return on the transmission investment could be added to the plant in service associated with the transmission assets for which the deferred return pertains on the Company's books? If no, explain why not. If yes, please identify the depreciation rate applied to the associated transmission assets that is used in determining the depreciation expense in the Company's filing.

ANSWER:

- a. The transmission investment, on which a deferred return was calculated, is recorded to several FERC accounts. The remaining and depreciable life is the same as this is new investment. The proposed remaining lives for this investment are included in Gulf's 2016 Depreciation Study, which is part of this docket.

FERC	Investment Amount \$	Remaining/ Depreciable Life (Years)
350	114,443	65
352	7,458,609	55
353	62,112,201	40
354	665,170	55
355	80,662,720	40
356	27,188,432	50
361	6,951	50
362	143,053	38
364	5,661	33
365	2,270	45
368	1,905	67

- b. No. The deferred return was recorded after construction of the asset was completed and the asset was placed in service. Therefore, the return should be accounted for as a regulatory asset and not added to the plant in service amount.

**ATTACHMENT 15**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 67**

**CHARGES TO STORM RESERVE 2006 - 2016**

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67. Storm Reserve. Please provide, by storm, by year, for the years 2006 through 2016 year to date, the amount charged to the storm reserve and the type and severity of storm.

ANSWER:

Year	Description	Severity	Debit (Credit) to Reserve
2006	Hurricane Dennis	Category 3	(536,153)
	Hurricane Katrina	Category 3	(396,203)
	Tropical Storm Arlene		1,695
	Smith Fire		2,000,000
	Spring 2006 Storms		133,910
	Other <sup>(a)</sup>		300,000
2007	Hurricane Katrina	Category 3	(16,675)
	Hurricane Ivan	Category 3	(58,084)
	Crist Lightning Damage		1,550,289
2008	Hurricane Dennis	Category 3	500
	Tropical Storm Faye		820,510
	Tropical Storm Gustav		383,747
	Tropical Storm Ike		53,083
2009	Tropical Storm Gustav		(48,375)
	Summer Storm		95,324
2010	No charges to the Reserve		
2011	Tropical Storm Lee		655,593
2012	Tropical Storm Lee		(807)
	Tropical Storm Debby		82,733
	Hurricane Isaac	Category 1	1,975,236
2013	Hurricane Isaac	Category 1	(45,997)
	Tropical Storm Karen		147,698
2014	Tropical Storm Karen		26,165
	Winter Storm Leon		1,116,629
	April 2014 Flood		2,013,160
2015	April 2014 Flood		728,005
	April 2015 Thunderstorm		175,329
	Hurricane Patricia	Category 4	150,848
Oct-2016 YTD	Hurricane Patricia	Category 4	256,018
	Tornadoes	EF 3	781,083

Note: (a) Per FPSC Order No. PSC-06-0601-S-EI, Gulf was allowed to charge the reserve up to \$300,000 for the incremental costs associated with the financing order for recovery of storm costs.

**ATTACHMENT 16**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 68**

**STORM RESERVE BALANCES 2006 - 2016**

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68. **Storm Reserve.** For the period January 2006 through the most recent date available, please provide a schedule showing the storm reserve balance at the beginning of each year, the annual debits and credits to the storm reserve, and the ending balance for each year and as of the most recent date available. If any of the annual additions to the storm reserve differ from annual accrual level approved in base rates for each respective period (e.g., \$3.5 million annual accrual), please explain what caused the variances. Additionally, if the annual amount of reductions to the storm reserve balance differs from the total amount of annual storm expenses identified in the response to the above Interrogatory, please explain, in detail, what caused the variance.

ANSWER:

Please see page 2.

**GULF POWER COMPANY**  
**Accumulated Provision for Property Insurance (Account 228.1)**

Year	Beginning Balance	Balance Transfer	Accrual (1)	Storm Surcharge Credits	Insurance Recoveries	Interest on Deficit (2)	Interest Credits	Charges	Ending Balance
2006	43,573,815	-	(6,500,000)	-	(89,165)	602,325	-	1,503,249	39,090,224
2007	39,090,224	-	(3,500,000)	(18,480,907)	-	-	-	1,475,530	18,584,848
2008	18,584,848	-	(3,500,000)	(26,142,735)	-	-	-	1,257,840	(9,800,047)
2009	(9,800,047)	-	(3,500,000)	(10,746,277)	-	-	(46,508)	46,949	(24,045,884)
2010	(24,045,884)	-	(3,500,000)	-	-	-	(47,229)	-	(27,593,113)
2011	(27,593,113)	-	(3,500,000)	-	-	-	(35,686)	655,593	(30,473,206)
2012	(30,473,206)	-	(3,500,004)	-	-	-	(39,821)	2,057,162	(31,955,869)
2013	(31,955,869)	-	(3,500,000)	-	-	-	(26,140)	101,701	(35,380,308)
2014	(35,380,308)	-	(3,500,000)	-	-	-	(25,474)	3,155,954	(35,749,828)
2015	(35,749,828)	-	(3,500,004)	-	-	-	(27,292)	1,054,182	(38,222,942)
Oct-16	(38,222,942)	-	(2,916,670)	-	-	-	(70,491)	1,037,101	(40,173,002)

(1) Per PSC Order No. PSC-96-0023-FOF-EI, Gulf has discretionary authority to increase the annual accrual above the approved annual accrual amount.  
(2) Per PSC Order No. PSC-06-0601-S-EI, effective January 1, 2006 Gulf was allowed to calculate interest on the deficiency in the reserve.

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**ATTACHMENT 17**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 71**

**DEDUCTIBLE LEVELS FOR DAMAGE TO INSURED PROPERTY**

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71. **Insurance.** Please refer to the Direct Testimony of Janet J. Hodnett, page 10, lines 2 through 6, which provides the deductible levels for damage to insured property. For each year, 2011 through the most recent date available, please provide the Company's deductible levels that were in effect. For any annual deductible amounts that differ from those presented on page 10 of Ms. Hodnett's testimony, explain, in detail, why the deductible levels were modified.

**ANSWER:**

The deductible levels referenced in Ms. Hodnett's testimony have remained the same since 2011. These deductibles are per occurrence, not annual.

**ATTACHMENT 18**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 73**

**(CONFIDENTIAL)**

**AFFILIATE ALLOCATION FACTORS**

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73. **Affiliated Charges.** Please refer to the Direct Testimony of Janet J. Hodnett, page 21, lines 14 through 19. Ms. Hodnett indicates that the 2016 budget allocators used in allocating costs in this case were developed in 2015 based on the actual 2014 data. Please provide a side-by-side comparison of: (i) the 2016 budget allocators used in the case; (ii) the allocators currently being utilized in charging costs to Gulf from the service company; and (iii) the current 2017 budget allocators developed in 2016 based on actual 2015 data. If either the current allocators being used or the current 2017 budget allocators differ from the 2016 budget allocators used in the case by more than 5%, please explain, in detail, what factors caused the change.

**ANSWER:**

Please see pages 2 through 6.





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2016 Plan Rates	2016 Plan Rates Description	2016 Plan Rates	2016 Plan Rates Description
6%	Budget group anticipated a plan change in August 2015 for April 2015 that did not occur.	15%	
-5%	2016 Plan Rates were not during the Alliant Transmission Review process in August 2015 based on the 2014 statistics and anticipated changes for the next year, which were the most current information available at that time. In contrast, the 2016 actual rates listed are based on 2015 statistics.	-5%	
0%		0%	
1%		1%	
1%		1%	
0%		0%	
-5%		-5%	
-1%		-1%	
0%		0%	
0%		0%	
-4%		-4%	
-3%		-3%	
-3%		-3%	
0%		0%	
3%		3%	

\* Allocation was setup for 2016 Actuals  
 \*\* Allocation was not setup for the 2016 Plan but was used for 2016 Actuals





**ATTACHMENT 19**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 78**

**ADJUSTMENTS TO ALLOCATION FACTORS**

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78. **Affiliates.** According to the Southern Company and Subsidiary Companies Form 10-Q for the quarter ended June 30, 2016 (provided in MFR Section F, Volume 2), at page 15, Southern Company completed a merger with AGL Resources, Inc. on July 1, 2016, resulting in Southern Company Gas becoming a wholly-owned, direct subsidiary of Southern Company. Have the impacts of the addition of Southern Company Gas on costs that will be allocated to Gulf from SCS, Southern Company or any other affiliated entities been reflected in the 2017 adjusted test year in this case? If not, please provide all impacts on the projected 2017 test year expenses and rate base incorporated in the Company's filing, by FERC account, that are anticipated to result from the inclusion of Southern Company Gas in the calculation of the allocation factors that are applied to costs charged to Gulf. Please provide all impacts on the revenue requirements being sought by Gulf in this case on a total basis and on a Florida jurisdictional basis. If the Company contends there will be no impacts on costs to be allocated or charged to Gulf from the service company, the parent company and other affiliated entities as a result of the merger, please explain, in detail, why not.

**ANSWER:**

During the development of the 2016 budget which occurred in 2015, Southern Company's merger with AGL Resources was not contemplated for the 2017 forecast year. As a result of the merger, certain allocation factors for Gulf may decrease; however, the budget for SCS will not be finalized until after December 31, 2016. Consequently, the computation requested in this question is not available at this time.

**ATTACHMENT 20**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 79**

**SOUTHERN COMPANY GAS**

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79. **Affiliates.** Will Southern Company Gas and its subsidiaries receive services from Southern Company Services? If yes, indicate when such services either began or will begin and provide a description of the services that will be received by Southern Company Gas and its subsidiaries from Southern Company Services.

**ANSWER:**

Yes, Southern Company Gas (GAS) will receive services from Southern Company Services (SCS) on an as-needed and on-going basis as determined during the integration process. Since July, when the acquisition of Southern Company Gas was complete, the following services have begun to be provided to varying extents.

**General Executive and Advisory Services**

Advise and assist the officers and employees of Client Company in connection with various phases of its business and operations, including particularly but not exclusively, those phases that involve coordination of planning or operation between Client Company and other client companies or otherwise have a direct effect not only on Client Company but also on the Southern System or other members thereof.

**Purchasing**

Render purchasing and group purchasing services to Client Company, coordinate group purchasing, and supply expediting services. All requests for bids shall be made by and purchases confirmed in the name of Client Company (or its customer, if requested by Client Company) or of Service Company as agent therefor, and all contracts of purchase shall be likewise made.

**Accounting and Statistical**

Perform for Client Company all such bookkeeping, accounting, and auditing services and install such internal accounting and auditing procedures as are required by Client Company to maintain its books and records properly and account for and safeguard its operations and properties; advise and assist Client Company in connection with the installation of accounting systems and similar problems, requirements of regulatory bodies with respect to accounting, studies of accounting procedures and practices to improve efficiency, book entries resulting from unusual financial transactions, internal audits, employment of independent auditors, preparation and analyses of financial and operating reports and other statistical matters relating to Client Company or its customers, preparation of annual reports to stockholders, regulatory commissions, insurance companies and others, standardization of accounting and statistical forms in the interest of economy, and other accounting and statistical matters.

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Finance and Treasury

Advise and assist Client Company on financing matters, including short and long range financial planning, determination of types and times of sales of securities, negotiation and structuring of financing arrangements and the provision of credit from banks, and all treasury matters, including banking and investment of surplus funds, and maintenance of books of accounts and other related corporate records.

Taxes

Advise and assist Client Company in connection with tax matters, including preparation of Federal, State and other tax returns and of protests, claims and briefs where necessary, tax accruals, and other matters in connection with any applicable taxes, governmental fees or assessments.

Insurance and Pensions

Advise and assist Client Company in connection with insurance and pension matters, including contacts with insurers, trustees and actuaries and the placing of blanket and group policies covering Client Company and/or other Client Companies, and other insurance problems as required.

Corporate

Advise and assist Client Company in connection with corporate affairs, including assistance and suggestions in connection with the preparation of petitions and applications for the issuance of securities, contracts for the sale or underwriting of securities, preparation of schedules of steps required in connection with major financial and other corporate matters and the consummation thereof, and the preparation of various documents required in connection therewith, proceedings for release of property from mortgage and other mortgage requirements such as purchase or sale of property, sinking funds, maintenance and improvement funds, contacts with trustees, transfer agents and registrars; maintenance of minutes of directors' and stockholders' meetings and other proceedings and of other related corporate records; and also arrangements for stockholders' meetings, including notices, proxies and records thereof, and for other types of meetings relating to its securities.

Rates

Advise Client Company on matters relating to rates and valuation, the design of new and improved rate schedules, and their effect upon Client Company's revenues, the cost of competitive services, earnings trends, the desirability of rate changes, rate audits, services rules and regulations, commodity and tax clauses, minimum charges, metering problems, special industrial contracts, resale rates and rural expansion plans; and to assist Client Company in the preparation of petitions and applications required in connection with rate changes.

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Budgeting

Advise and assist Client Company in matters involving the preparation and development of construction and operating budgets, cash and cost forecasts, and budgetary controls.

Business Promotion and Public Relations

Advise and assist Client Company in area development activities, in the development of residential, commercial and industrial marketing and sales programs, in the preparation and use of advertising and sales materials, and in the determination and carrying out of promotional programs.

Employee Relations

Furnish Client Company with advisory and administrative services and programs in connection with employee and employee relations matters, including, payroll, recruitment, employee placement, training, compensation, safety, labor relations and health, welfare and employee benefits.

Systems and Procedures

Advise and assist Client Company in the formation of good operating practices and methods of procedure, the standardization of forms, the purchase, rental and use of mechanical and electronic data processing, computing and communications equipment, conducting economic research and planning and in the development of special economic studies.

Training

Assist Client Company in training personnel of Client Company; develop and make available training procedures, materials and facilities, and provide instructors.

**ATTACHMENT 21**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 97**

**COAL INVENTORY**

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97. Fuel Inventory. Please refer to the Direct Testimony of Michael L. Burroughs, page 39, lines 19 – 23.
- a. Please explain, in detail, why the quantity of in-transit coal being held at the McDuffie Coal Terminal has increased since the 2012 test year in the prior rate case.
  - b. What is the quantity and price of coal that is used in determining the amount of in-transit coal of \$20,934,000?
  - c. Please identify specifically where in the MFR B Schedules the \$20,934,000 of in-transit coal is located.

ANSWER:

- a. Gulf purchases coal primarily under term contracts. Coal deliveries are scheduled to maintain target inventory, meet projected coal burn, and comply with contract volumes. During the last several years projected coal burn has not materialized due to continued lower gas prices making gas fired generation a more economic source of energy supply to Gulf's customers; therefore, coal inventory at McDuffie Coal Terminal has increased. Even with the increase of in-transit coal, our overall request in this case is \$19,376,000 less than the amount allowed in the 2011 rate case (Docket 110138-EI).

b.

Coal Inventory Location	Tons	Price Per Ton	Total
McDuffie Coal Terminal	245,735	\$80.68	\$19,826,081
Plant Daniel	12,033	\$56.70	\$682,308
Plant Scherer	10,032	\$42.36	\$424,957
Total			\$20,933,346*

\*Multiplication of tons and unit price may not match totals due to rounding.

- c. Adjusted in-transit coal inventory that is mentioned in the direct testimony of Gulf Witness Burroughs, page 39, lines 19 – 23, is a component of working capital and is included in the following locations in the MFR B Schedules.
  - B-1, page 1, line 9, columns 3,5,7,9 and 11
  - B-3, page 3, line 10
  - B-3, page 4, line 10
  - B-5, page 1, line18, column 4
  - B-6, page 3, line 11, columns 3 and 5
  - B-17, page 1, line 1, columns 5 and 10
  - B-17, page 2, line 8, columns 5 and 10
  - B-17, page 2, line 14, columns 5 and 10

**ATTACHMENT 22**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 109**

**MAINTENANCE OUTAGE CAPITAL EXPENDITURES**

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109. **Maintenance Outages.** For each of the years 2016 and the 2017 test year, please provide the projected amount of capital additions incorporated in the Company's filing associated with maintenance outages and overhauls at the production plants. Provide the amount in total and broken down by generation plant unit. Additionally, if the current forecasted amounts for 2016 and 2017 differ from the amounts included in the filing, please also provide the current forecasted amounts for 2016 and 2017 and explain why the forecast has been revised.

**ANSWER:**

Please see page 2. Explanations are provided for units where the 2016 projections changed more than 5 percent from the budget. The forecast has not been revised for the 2017 test year. The 2016 budget and the 2017 test year include the rate base adjustments related to outages discussed in page 20 of Gulf Witness Burroughs' direct testimony.

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**Capital Outages Excluding ECRC**

	<b>2016 Budget</b>	<b>2016 Projections</b>	<b>Explanation for Revision</b>	<b>2017 Test Year</b>
<b>Crist 4</b>	2,019,250	1,246,067	Primarily due to the scope of the Turbine Water Induction Protection project decreasing	3,155,718
<b>Crist 5</b>	2,035,000	1,193,393	Primarily due to the scope of the Turbine Water Induction Protection project decreasing	3,023,471
<b>Crist 6</b>	1,204,957	1,116,715	Primarily due to a Breaker Replacement project moving to 2018 / 2019	5,145,140
<b>Crist 7</b>	14,496,603	9,611,899	Primarily due to the Bottom Ash Hopper project being less than estimated	256,753
<b>Smith 3</b>	29,131,875	28,959,900	Project within 5% of budget	350,000
<b>Daniel 1</b>	445,500	501,633	Primarily due to a change in estimate for Ash Handling Controls	3,400,363
<b>Daniel 2</b>	1,035,698	685,725	Primarily due to the Auxiliary Air project moving to 2019	6,552,030
<b>Scherer 3 <sup>(1)</sup></b>	2,819,780	3,512,653	Primarily due to budgeted expenditures in Jan - May where allocation is 52 percent but most of the expenditures will occur in the later months where allocation is 76 percent	6,281,514
<b>Total</b>	<u>53,188,663</u>	<u>46,827,985</u>		<u>28,164,988</u>

<sup>(1)</sup> Scherer 3 capital outage expenditures include the portion of Scherer 3 expenditures that serve Gulf's native load customers. The 2017 test year includes 76 percent of Scherer 3 expenditures, and the prior year includes 52 percent of Scherer 3 expenditures for January through May and 76 percent of those expenditures for the remaining months.

**ATTACHMENT 23**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 117**

**PLANT HELD FOR FUTURE USE**

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117. Working Capital. Refer to MFR Schedule B-3, pages 5, 6, 25 and 26. Please confirm that the amounts included in Account 183 – Preliminary Site Investigation Costs include the \$3,576,010 in preliminary survey and investigation charges associated with the North Escambia site that is discussed in Mr. Burroughs direct testimony, at page 46, lines 20 – 23. If not, identify the amount included in MFR Schedule B-3 in Account 183 associated with the North Escambia site and explain why the amounts differ. Additionally, please also respond to the following:
- a. Please provide a detailed description of the preliminary site investigation costs associated with the North Escambia site that is included in the adjusted test year;
  - b. Identify any amounts included associated with investigating the possible placement of future nuclear facilities at the site; and
  - c. Provide a detailed transaction listing of the amounts included in Account 183 associated with the North Escambia site.

ANSWER:

The amounts in FERC Account 183-Preliminary Site Investigation Cost, as presented on MFR B-3, pages 5, 6, 25 and 26, include the \$3,576,010 in preliminary survey and investigation charges associated with the North Escambia site.

a.

<b>North Escambia</b>	
<b>Site Investigation Costs</b>	
Geotech Inv-SCS Earth Science & Env Engineering	\$ 427,231.98
E&CS Resource Pool Billings	396,750.84
Retail Generation Development Support	128,031.54
Phase 1 Analysis (Bechtel site conceptual engineering)	767,237.10
Phase 1 Analysis (Mactec/survey clearing work)	667,721.20
Hydrogeological Study	545,783.58
Southern Nuclear labor / travel expenses (Site Inv Support)	70,944.76
Gulf Support Costs related to Site Investigation	21,154.46
Legal fees related to Site Investigation	7,670.42
Meteorological tower installation	503,700.52
Contract Services and Other	881.21
SCS Engineering Services	38,902.42
<b>Total Site Investigation</b>	<b>\$3,576,010.03</b>

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- b. Originally, all the costs in the response to a. above were associated with the possible placement of a nuclear facility at the North Escambia site. However, the costs that remain in this account can and are being used for future generation alternatives. Currently, the North Escambia site is the best site for Gulf to locate Combustion Turbine or Combined Cycle technologies. So, the North Escambia preliminary site investigation account includes costs associated with geotechnical studies, selection of the water intake and discharge locations, groundwater and surface water studies, and meteorological data collection, all of which can and will be used for evaluating the location of Combustion Turbine or Combined Cycle units at the site. Costs specific to the historic nuclear project were excluded from the preliminary site investigation account.**
- c. All transactions and costs are listed in the response to a. above.**

**ATTACHMENT 24**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 118**

**PLANT HELD FOR FUTURE USE**

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118. **Plant Held For Future Use (PHFU).** Refer to the Direct Testimony of Michael Burroughs, page 45, which indicates, in part, that the North Escambia site land the Company proposes to include in PHFU is 2,728 acres and the that Company requested inclusion of 4,000 acres for a more costly North Escambia site in the 2012 test year rate case.
- a. Are the 2,728 acres being requested for inclusion in rate base in this case part of the land that was requested in the 4,000 acres in the last rate case?
  - b. Please indicate when the 2,728 acres were bought by Gulf and indicate the party(ies) the land was acquired from. If acquired from multiple parties, provide the amount of acres acquired from each party and the cost per acre for the land acquired from each party.
  - c. If the 2,728 acres in this case includes some of the 4,000 that was at issue in the prior case, please explain, in detail, how the Company split the land between the amount included in this case and the amount not included in this case. Additionally, explain, in detail, how the cost of the land was split between the 2,728 acres requested for inclusion in rate base in this case and the remaining land.
  - d. Please explain, in detail, how the Company determined how many North Escambia acres to request for inclusion in PHFU in this case.
  - e. For the portion of the 4,000 acres at issue in the prior case that is not being requested for inclusion in PHFU in this case (i.e., either all of it or a portion of it), please explain, in detail, what the Company has done with the land so far and what the Company intends to do with the remaining land (i.e., sell, donate, keep outside of rate base, etc.).
  - f. If the Company has sold any of the 4,000 acres that were issue in the prior rate case, please provide the net gain or loss associated with the land sale(s), indicate when the land was sold, and identify the parties the land was sold to. If sold in separate parcels, please respond to this request by parcel sold.
  - g. Please describe, in detail, any and all efforts taken by the Company to sell the 4,000 acres at issue in the prior case and the 2,728 acres the Company is seeking to include in PHFU in this case.

ANSWER:

- a. Yes.
- b. See page 3 for the purchase dates and cost per acre.

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- c. Only 2,728 of the 4,000 acres were actually purchased and are currently owned by Gulf. The remaining 1,272 acres were not purchased.
- d. In order for Gulf Power to obtain a consumptive use permit in the future, the entire 2,728 acres will be required. This will allow for both groundwater and surface water withdrawals.
- e. Please see answer to subpart c.
- f. Gulf has not sold any of the land at North Escambia.
- g. Gulf has made no effort to sell any of the land at North Escambia because it is needed for a future generation site. However, Gulf has now held this site multiple years for the benefit of its customers without any compensation. So, Gulf is requesting to include the currently owned 2,728 acre site in Plant Held for Future Use (PHFU). Such an inclusion in PHFU would result in customers providing a return on the property that is being held solely for their benefit.

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Owner	Closing Date	Acreage	Cost per acre (\$)
RMS Timberlands LLC	02/28/11	1578.71	3,508.69
RMS Timberlands LLC (tower)	07/14/09	48.76	5,064.97
Donnie Payne, Sue Nelson, Scott Carson, Margo Allen, Jody Jaye, Lawrence Morrow, Amelia Stephens, J.L. Newsom, and Don Pendleton, as Trustees of First United Methodist Church of Bay Minette, Al.	06/05/09	40.34	3,532.52
Michael W. Eady and Patsy A. Eady	02/23/11	19.19	31,678.04
Alex L. Davis	05/19/09	59.00	4,226.29
O.D. Morgan and Christine M. Morgan	10/21/10	39.11	6,988.88
Roxana P. Hale F/K/A Roxane P. Weaver	08/28/09	7.90	5,119.06
Mae G. Sanders Hildreth	10/23/09	5.85	26,656.58
Castleberry, John	10/10/11	36.00	11,494.87
John David Camalander and Christopher L. Comalander	08/28/09	4.15	24,597.78
Mary J. Wiggins	08/05/10	1.94	78,302.85
James S. Matteson and Mary F Matteson	02/24/11	19.02	7,187.79
James Laurits Spann and Noy A. Spann	02/24/11	19.38	7,053.75
Wesley M, Henderson and Victoria M. Henderson	04/30/09	18.62	4,856.01
Rachiel S. Phillips	02/26/10	19.36	6,276.51
Anne W. Headley	05/18/10	78.47	6,443.72
Ronald E. Smith and Ray A. Smith	09/30/10	32.74	6,498.07
D&E Property Solutions L.L.C.	07/12/10	4.79	15,814.08
Glenn Wiggins and Todd Wiggins	12/21/09	59.45	5,620.45
James Edward Comalander and Elizabeth Camalander	11/11/09	2.02	87,745.29
Jean McCurdy Rouse	04/31/09	33.28	3,539.36
Everett S. Havard and Frances Dianne Havard	09/17/09	68.01	4,432.65
Rebecca Faye Estates, John B. Barnet, III and John E. Estes Jr. as Trustee	04/28/09	308.63	3,256.42
Jonathan D. Cabral and Aimee H. Cabral	04/26/09	1.94	75,641.88
Dorothy Fay Johnson(f/k/a Dorothy Fay Sutton) and Carl E. Johnson	06/21/10	62.37	6,650.30
Intake - Campbell Partners Limited Partnership	05/20/09	59.27	3,495.86
Carol Dianne Campbell, as Trustee of the Lucille D Bonds Revocable Trust	10/3/2008	100.07	4,039.50

**ATTACHMENT 25**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 119**

**PLANT HELD FOR FUTURE USE**

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119. **Plant Held For Future Use.** Please refer to the Direct testimony of Michael L. Burroughs, page 44, lines 8 through 22.
- a. Please identify each of the "multiple sites available to Gulf" that were analyzed that are referenced on lines 12 through 14.
  - b. Please identify the number of acres that would be needed to place a gas-fired CC unit to meet Gulf's forecasted 2023 need on the North Escambia site. Explain how the number of acres needed was determined.
  - c. Please identify the number of acres that would be needed to place CTs on the North Escambia site to meet Gulf's need in 2023 under the approach of placing CTs on both the North Escambia site and at the Plant Smith site. Explain how the number of acres needed was determined.

**ANSWER:**

- a. The sites available to and analyzed by Gulf include North Escambia, Plant Crist, Plant Scholz, Shoal River, Caryville, and Plant Smith.
- b. The number of acres needed to place a gas fired Combined Cycle unit on the North Escambia site is dependent on the requirements for obtaining a consumptive use permit. A minimum of 2,728 acres will be required to obtain a consumptive use permit. As stated in Gulf's most recent Ten Year Site Plan, detailed studies will be required to determine the exact size and location of the project site within the property's boundaries in order to meet Gulf's needs, while insuring full compliance with local, state, and federal requirements.
- c. The number of acres needed to place Combustion Turbines on the North Escambia and Plant Smith sites has not been determined. As stated in Gulf's most recent Ten Year Site Plan, detailed studies will be required to determine the exact size and location of the project site within the property's boundaries in order to meet Gulf's needs, while insuring full compliance with local, state and federal requirements.

**ATTACHMENT 26**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 124**

**ALL AMOUNTS INCLUDED IN THE ADJUSTED 2017 TEST YEAR**

**ASSOCIATED WITH SCHERER UNIT 3**

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124. Scherer Unit 3. Please provide all amounts included in the adjusted 2017 test year associated with Scherer Unit 3, by FERC account and provide citations to where each of these amounts are located on MFR Schedules A, B, C and D of the Company's filing.

ANSWER:

**MFR A-1:**

Since the amounts for rate base, net operating income, and capital structure are listed below, specific references to the A MFRs were not itemized. MFR A-1 is a fallout of the below components.

**MFR B-1, Page 1 of 3:**

Plant in Service – Column 11, Line 1 – The total adjusted amount associated with Scherer 3 is \$164,009. The entire amount is included in FERC Account 101.

Accumulated Depreciation and Amortization – Column 11, Line 3 – The total adjusted amount associated with Scherer 3 is \$92,881. The entire amount is included in FERC Account 108.

Construction Work-In-Progress – Column 11, Line 6 – The total adjusted amount associated with Scherer 3 is \$3,388. The entire amount is included in FERC Account 107.

Plant Acquisition Adjustment – Column 11, Line 7 - The total adjusted amount associated with Scherer 3 is \$864. The entire amount is included in FERC Account 114.

Working Capital Allowance – Column 11, Line 9 - The total adjusted amount associated with Scherer 3 is \$7,612. See below for FERC Account breakdown:

151	Fuel Stock	5,649
154	Materials & Supplies	1,792
165	Prepayments	171
Total		7,612

**MFR B-6, Page 1 of 3:**

Electric Plant in Service, Production – Column 5, Line 2 - The total adjusted amount associated with Scherer 3 is \$154,859. The entire amount is included in FERC Account 101.

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Electric Plant in Service, Transmission – Column 5, Line 12 - The total adjusted amount associated with Scherer 3 is \$4,909. The entire amount is included in FERC Account 101.

Electric Plant in Service, General – Column 5, Line 26 - The total adjusted amount associated with Scherer 3 is \$4,241. The entire amount is included in FERC Account 101.

**MFR B-6, Page 2 of 3:**

Accumulated Depreciation, Production – Column 5, Line 2 - The total adjusted amount associated with Scherer 3 is (\$89,170). The entire amount is included in FERC Account 108.

Accumulated Depreciation, Transmission – Column 5, Line 12 - The total adjusted amount associated with Scherer 3 is (\$2,019). The entire amount is included in FERC Account 108.

Accumulated Depreciation, General – Column 5, Line 26 - The total adjusted amount associated with Scherer 3 is (\$1,692). The entire amount is included in FERC Account 108.

**MFR B-6, Page 3 of 3:**

CWIP – Non - Interest Bearing, Production – Column 5, Line 3 - The total amount associated with Scherer 3 is \$3,388. The entire amount is included in FERC Account 107.

Unamortized Plant Acquisition Adjustment – Column 5, Line 8 - The total adjusted amount associated with Scherer 3 is \$864. The entire amount is included in FERC Account 114.

Working Capital – Fuel Stock - Column 5, Line 11 - The total adjusted amount associated with Scherer 3 is \$5,649. The entire amount is included in FERC Account 151.

Working Capital – Materials & Supplies - Column 5, Line 12 - The total adjusted amount associated with Scherer 3 is \$1,792. The entire amount is included in FERC Account 154.

Working Capital – Prepayments - Column 5, Line 13 - The total adjusted amount associated with Scherer 3 is \$171. The entire amount is included in FERC Account 165.

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**MFR B-17, Page 2 of 6:**

Total Company Adjusted Working Capital Net of UPS – Column 5, Line 14 - The total adjusted amount associated with Scherer 3 is \$ 7,612. See below for FERC Account breakdown:

151	Fuel Stock	5,649
154	Materials & Supplies	1,792
165	Prepayments	171
Total		7,612

**MFR C-1:**

Other Operating Revenues – Column 12, Line 2 – The total adjusted amount associated with Scherer Unit 3 is \$3,846. The whole amount is included in FERC Account 447.

Other Operation & Maintenance – Column 12, Line 10 – The total adjusted amount associated with Scherer Unit 3 is \$8,615. See page 3 for FERC Account breakdown.

500	Operation Supervision & Engineering	344
501	Fuel (Net)	347
502	Steam Expenses	254
505	Electric Expenses	167
506	Miscellaneous Steam Power Expenses	840
509	Allowances	(3)
510	Maintenance Supervision & Engineering	866
511	Maintenance of Structures	558
512	Maintenance of Boiler Plant	2,589
513	Maintenance of Electric Plant	589
514	Maintenance of Miscellaneous Steam Plant	189
930	Administrative & General Expenses	1,875
Total		8,615

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Depreciation & Amortization – Column 12, Line 11 – The total adjusted amount associated with Scherer Unit 3 is \$3,500. See below for FERC Account breakdown.

311	Structures & Improvements - Production Plant	586
312	Boiler Plant Equipment	1,509
314	Turbogenerator Units	622
315	Accessory Electric Equipment	256
316	Miscellaneous Power Plant Equipment	110
317	Asset Retirement Costs for Steam Production Plant	75
352	Structures & Improvements - Transmission Plant	4
353	Station Equipment	108
390	Structures & Improvements - General Plant	45
391	Office Furniture & Equipment	27
392	Transportation Equipment	61
393	Stores Equipment	5
394	Tools, Shop and Garage Equipment	12
395	Laboratory Equipment	10
396	Power Operated Equipment	1
397	Communication Equipment	59
398	Miscellaneous Equipment	10
Total		3,500

Amortization of Investment Credit – Column 12, Line 12 – The total adjusted amount associated with Scherer 3 is (\$192). The whole amount is included in FERC Account 404.

Taxes Other Than Income Taxes – Column 12, Line 13 – The total adjusted amount associated with Scherer 3 is \$541. The whole amount is included in FERC Account 408.

**MFR C-4:**

Operating Revenues:

- *FERC Account 447 – Sales to Non-Associated Companies* – Page 1, Column 6, Line 9. – The total adjusted amount associated with Scherer 3 is \$3,846.

Operation and Maintenance Expenses:

- *FERC Account 500 – Operation Supervision & Engineering* – Page 1, Column 6, Line 14 – The total adjusted amount associated with Scherer Unit 3 is \$344.

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- *FERC Account 501 – Fuel (Net)* – Page 1, Column 6, Line 15 – The total adjusted amount associated with Scherer 3 is \$347.
- *FERC Account 502 – Steam Expenses* – Page 1, Column 6, Line 16 – The total adjusted amount associated with Scherer 3 is \$254.
- *FERC Account 505 – Electric Expenses* – Page 1, Column 6, Line 17 – The total adjusted amount associated with Scherer 3 is \$167.
- *FERC Account 506 – Miscellaneous Steam Power Expenses* – Page 1, Column 6, Line 18 – The total adjusted amount associated with Scherer 3 is \$840.
- *FERC Account 509 – Allowances* – Page 1, Column 6, Line 20 - The total adjusted amount associated with Scherer 3 is (\$3).
- *FERC Account 510 – Maintenance Supervision & Engineering* – Page 1, Column 6, Line 23 - The total adjusted amount associated with Scherer 3 is \$866.
- *FERC Account 511 – Maintenance of Structures* – Page 1, Column 6, Line 24 - The total adjusted amount associated with Scherer 3 is \$558.
- *FERC Account 512 – Maintenance of Boiler Plant* – Page 1, Column 6, Line 25 – The total adjusted amount associated with Scherer 3 is \$2,589.
- *FERC Account 513 – Maintenance of Electric Plant* – Page 1, Column 6, Line 26 - The total adjusted amount associated with Scherer 3 is \$589.
- *FERC Account 514 – Maintenance of Miscellaneous Steam Plant* – Page 1, Column 6, Line 27 - The total adjusted amount associated with Scherer 3 is \$189.
- *FERC Account 920-932 – Administrative & General Expenses* – Page 4, Column 6, Line 23 - The total adjusted amount associated with Scherer 3 is \$1,875.

Depreciation Expense:

- *FERC Account 300-346 – Production Plant* – Page 5, Column 6, Line 2 - The total adjusted amount associated with Scherer 3 is \$3,158.
- *FERC Account 352 – Structures & Improvements – Transmission Plant* – Page 5, Column 6, Line 5 - The total adjusted amount associated with Scherer 3 is \$4.
- *FERC Account 353 – Station Equipment* - Page 5, Column 6, Line 6 - The total adjusted amount associated with Scherer 3 is \$108.
- *FERC Account 389-398 – General Plant* – Page 5, Column 6, Line 26 - The total adjusted amount associated with Scherer 3 is \$230.
- *FERC Account 404 – Amort. of Investment Tax Credits* – Page 6, Column 6, Line 1 - The total adjusted amount associated with Scherer 3 is (\$192).

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Taxes Other Than Income:

- *FERC Account 408 – Real and Personal Property Taxes* – Page 6, Column 6, Line 4 - The total adjusted amount associated with Scherer 3 is \$355.
- *FERC Account 408 – Payroll Taxes* – Page 6, Column 6, Line 5 - The total adjusted amount associated with Scherer 3 is \$186.

**MFR C-37:**

Production – Steam – Column 5, Line 1 - The total adjusted amount associated with Scherer 3 is \$6,740. See below for FERC Account breakdown.

500	Operation Supervision & Engineering	344
501	Fuel (Net)	347
502	Steam Expenses	254
505	Electric Expenses	167
506	Miscellaneous Steam Power Expenses	840
509	Allowances	(3)
510	Maintenance Supervision & Engineering	866
511	Maintenance of Structures	558
512	Maintenance of Boiler Plant	2,589
513	Maintenance of Electric Plant	589
514	Maintenance of Miscellaneous Steam Plant	189
Total		6,740

Administrative and General – Column 5, Line 9 - The total adjusted amount associated with Scherer 3 is \$1,875. The whole amount is included in FERC Account 930.

**MFR D-1a:**

The Scherer adjusted rate base of \$82,992 is included in Column 7 of MFR D-1a in the same proportion by class of capital as the remainder of adjusted rate base.

**ATTACHMENT 27**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 178**

**AFFILIATES - SOUTHERN COMPANY SERVICES**

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178. **Affiliates - Southern Company Services.** Please refer to the response to Citizens' First Set of Interrogatories, Item No. 25. For each of the following projected charges from SCS to the Company that are included in the 2017 test year (list below includes BWO and BWO Description from response), please provide: a detailed description of what the projected costs are for; an explanation of how the projected amount was determined; an explanation of the benefit to Gulf's ratepayers resulting from the projected costs; and if the costs were removed from the test year in the clause adjustments. Additionally, if the forecasted costs for 2017 have since been revised, please provide the revised forecast.
- a. 4362HE - Hydrogen Economy - \$62,400 in Accounts 406 and 908;
  - b. 4362UA - Unmanned Aircraft systems - \$118,560 in Accounts 506, 566 and 588;
  - c. 4375UG - U-Group Dues - \$70,200 in Account 506;
  - d. 438701 - Advanced End-Use Technology Research - \$179,925 in Account 908;
  - e. 4455CS - PSDF Cost Share - \$184,942 in Account 506;
  - f. 4455UN - DOE Project Expenses Not Billable to DOE - \$98,006 in account 506;
  - g. 4690AE - Advanced Energy Management - \$315,808 in Account 908;
  - h. 46AT02 - ARMS Production Support - \$244,935 in Account 588;
  - i. 46CAOS - OCC Support - \$165,814 in Account 903;
  - j. 46COCS - Gulf Client Services - Approx. \$506,000 in various expense Accounts;
  - k. 461TIA - no description provided, expenses in various accounts;
  - l. 46STOM - Smart Grid Stimulus O&M Charges - \$242,972 in Account 566;
  - m. 470A01 - IA Management and Administration - \$968,598 in Account 923;
  - n. 471201 - General Executive & Advisory for Companies - \$858,566 in Account 923;
  - o. 471JLL - NSR Litigation - \$51,752 in Account 506;
  - p. 471JMM - Multi Media/CCR Litigation - \$160,120 in Account 500;
  - q. 473JOE - Section 111 - \$266,069 in Account 500;
  - r. SCS Income Tax - \$197,820 in Account 560;
  - s. 47AP01 - Southern Company Disbursements - \$479,892 in Account 923;
  - t. 47EA01 - External Affairs - General - \$61,150 in Account 923;
  - u. 471V01 - Innovation Center - \$626,080 in Account 923;
  - v. 47LD01 - General - \$115,592 in Account 923;
  - w. 47MNMP - Strategic Market Planning Core Companies - \$219,657 in Account 908;
  - x. 47NA01 - National Accounts - General - \$188,076 in Account 908;
  - y. 47NABD - National Accounts - Business Development - \$31,146 in Account 908;

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- z. 487C01 - Next Generation Nuclear R&D - \$149,968 in Account 557;
- aa. 48991N - SCS Income Tax - \$153,852 in Account 500
- bb. 4945EC - Project Eagle - \$23,251; and
- cc. 4CCP01 - no description provided - \$124,032 in Account 506.

ANSWER:

- 1 - 4. See pages 3 and 4.
- 5. There is no revised forecast at this time. The 2017 budget for SCS budget will not be finalized until after December 31, 2016.

Item number	BWO	Description	Basis for how cost was projected for Gulf	Benefit to Ratepayers	Removed for Clause
a.	4362HE	Research and development associated with the development of clean energy technologies.	[REDACTED]	Environmental benefit.	No
b.	4362UA	Research and development for the potential uses of drones at power plants for activities such as inspections.		To reduce cost.	No
c.	4375JG	Dues to participate in industry user groups related to regulations around air, water, and solid waste.		Compliance with regulations.	No
d.	4387D1	Evaluation of emerging end-use technologies in the area of energy systems for buildings, improvements in industrial processes, and power quality assessment technologies.		Energy savings, environmental benefits, and cost savings related to research on new energy products.	No
e.	4455CS	Research and development associated with advanced energy systems including carbon capture technology.		Improvements in technology for compliance with potential future environmental regulations.	No
f.	4455UN	Research and development associated with advanced energy systems including carbon capture technology.		Technology advancement for cost savings and environmental benefits.	No
g.	4690AE	Support for Gulf Power's Advanced Energy Management application, which provides the customer's system for Gulf's Energy Select residential energy management program.		Energy efficiency for customers by providing customers the capability to program their central heating and cooling system, electric water heater and pool pump to automatically respond to varying prices.	Yes
h.	46AT02	Support for the Automated Resource Management System (ARMS). This system geographically tracks and dispatches crews and allows dispatchers to view orders.		Assists in reducing outage times for customers by allowing the dispatching of needed resources efficiently.	No
i.	46CAOS	Support for infrastructure, applications and interfaces so customers can conduct their business with the Company through their digital device.		Enables customers to conduct their business with the Company in a convenient and efficient manner.	No
j.	46COCS	Work to support the information technology needs of the Company. Examples of support include the development of software applications, support for mobile devices, storm support and maintenance of computers.		Supports business operations to serve customers.	Approximately 7% for the Conservation clause
k.	46ITIA	General support of the overall information technology structure of the Company.		Supports business operations to serve customers.	Approximately 7% for the Environmental clause
l.	46STOM	Detect and monitor potential cyber threats.		Protect Company assets used to serve customers and protect customer data.	No
m.	470A01	Internal auditing services.		Internal Auditing helps ensure compliance with laws, regulations and the Company's policies and procedures by ensuring internal controls are operating effectively.	No

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Item number	BWO	Description	Basis for how cost was projected for Gulf	Benefit to Ratepayers	Removed for Clause
n.	471201	Corporate governance programs and activities.		Helps ensure sound corporate governance through ethical behavior and appropriate execution of the Company's business plan to better serve customers.	No
o.	471JLL	Compliance with environmental laws and regulations and interaction with the EPA associated with responding to EPA inquiries.		Compliance with laws/regulations.	No
p.	471JMM	Compliance with environmental laws and regulations and interaction with the EPA associated with responding to EPA inquiries.		Compliance with laws/regulations.	No
q.	473JOE	Compliance with environmental laws and regulations and interaction with the EPA associated with responding to EPA inquiries.		Compliance with laws/regulations.	No
r.	4799IN	Amount represents permanent tax differences for SCS income taxes.		Compliance with laws/regulations.	No
s.	47AP01	Accounts payable services, including Tax Form 1099 preparation.		Efficiency and lower costs to customers with a centralized payables function.	No
t.	47EA01	Utilization of SCS resources with expertise in regulatory and policy planning to assist in evaluating changes in the regulatory and policy energy environment.		Compliance and business planning to serve customers.	No
u.	47IV01	Development of new energy products and services at Southern's Energy Innovation Center.		New products and services that will benefit customers.	No
v.	47LD01	Development and execution of leadership development programs to develop employee skills.		Develop employee skills to better run the business and serve customers.	No
w.	47MNMP	Marketing and consulting services.		Identify and meet customers needs.	No
x.	47NA01	Servicing of national account customers including providing analyses and energy expertise.		Helps meet the needs of national customers by providing a single point of contact.	No
y.	47NABD	Business development to bring new national account customers into the service territory.		Economic development which benefits customers and other businesses.	No
z.	487C01	Research and development for non-light water reactor technology for the next generation of nuclear power plants.		Future generation technology to serve customers.	No
aa.	4899IN	Amount represents permanent tax differences for SCS income taxes.		Compliance with laws/regulations.	No
bb.	4945EC	Generation planning and development to evaluate potential generation projects for Gulf.		Future generation technology to serve customers.	No
cc.	4CCP01	Research and development associated with advanced energy systems including carbon capture technology.		Improvements in technology for compliance with potential future environmental regulations.	No

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**ATTACHMENT 28**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 180**

**ADJUSTMENTS TO ALLOCATION FACTORS**

**Citizens' Sixth Set of Interrogatories  
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180. **Affiliates. According to the response to Citizens' First Set of Interrogatories, No. 28, in addition to merging with Southern Company Gas in 2016, Southern Company also acquired PowerSecure in 2016 and acquired 50% equity interest in Southern Natural Gas (subsequently assigned to Southern Gas Company). If the response being provided by the Company to Citizens' Third Set of Interrogatories, No. 78 does not also include the impacts of these two additional 2016 acquisitions on the test year expenses and rate base associated with charges from SCS to Gulf, please provide a revised response to Citizens' Third Set of Interrogatories, Item No. 78 that factors in all Southern Company acquisitions disclosed in response to Item No. 28.**

**ANSWER:**

**As a result of the acquisitions of PowerSecure and Southern Natural Gas, some allocation factors for SCS charges to Gulf may change. Any impact of the acquisition of PowerSecure on the affected allocation factors may be included in the 2017 SCS budget. Any impact of the Southern Natural Gas acquisition will not likely be included in the 2017 SCS budget due to timing of when the acquisition was finalized in 2016.**

**As stated in Gulf's response to Citizens' Third Set of Interrogatories Item No. 78, the 2017 budget for SCS will not be finalized until after December 31, 2016. Consequently, the computation requested is not available at this time.**

**ATTACHMENT 29**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 181**

**AFFILIATES - SOUTHERN COMPANY SERVICES**

Citizens' Sixth Set of Interrogatories  
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181. **Affiliates - Southern Company Services.** Please refer to the response to Citizens' Second Set of Interrogatories, No. 35. With regards to the charges to Gulf from SCS shown on pages 2 and 3 of the response, please respond to the following:
- a. Please explain, in detail, why charges from SCS to be booked to Account 557 - Other Expenses are anticipated to increase from \$2,083,836 for 2015 actual and \$2.3M for 2016 Actual/budget to \$2,722,617 in 2017.
  - b. Please explain, in detail, why charges from SCS to be booked to Account 560 - Trans - Oper supervision and Engineering expenses are anticipated to increase from \$902,819 for 2015 actual and \$910,136 for 2016 Actual/budget to \$1,371,707 in 2017.
  - c. Please explain, in detail, why charges from SCS to be booked to Account 580 - Dist - Operation Supervision, Eng expenses are anticipated to increase from \$2.99M for 2015 actual and \$2.91 for 2016 Actual/budget to \$3,966,896 in 2017.
  - d. Please explain, in detail, why charges from SCS to be booked to Account 908 - Customer Assistance Expense are anticipated to increase from \$2.49M for 2015 actual and \$2.64 for 2016 Actual/budget to \$3,126,481 in 2017.
  - e. Please explain, in detail, why charges from SCS to be booked to Account 923 - Outside Services expense are anticipated to increase from \$16.1M for 2015 actual and \$15.3M for 2016 Actual/budget to \$17,283,638 in 2017.

ANSWER:

- a. Increases in the following items were the primary reasons for the increase in SCS costs in FERC 557.

Description	Amount of Increase (\$000s)	
	2015 to 2017	2016 to 2017
R&D for future next generation nuclear, renewables, storage and distributed generation	250	192
Fleet Operations Trading (FOT) compliance and technical services	111	17
Information Technology (IT) costs related to the critical systems desk for Fleet Operations.	105	81
FOT license and subscription costs	77	19

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- b. Increases in the following items were the primary reasons for the increase in SCS costs in FERC 560.

Description	Amount of increase (\$000s)	
	2015 to 2017	2016 to 2017
Permanent income tax differences for SCS taxes.	226	152
Number of non-transport leased circuits increased.	33	30
Infrastructure costs associated with IT operations.	32	25
System planning transmission operations due to a shift between work orders for internal and contract labor.	63	56

- c. Increases in the following items were the primary reasons for the increase in SCS costs in FERC 580.

Description	Amount of increase (\$000s)	
	2015 to 2017	2016 to 2017
IT infrastructure due to data storage growth and security related cyber threat prevention, database encryption, database monitoring and insider threat program.	272	366
The 2015 amount included a credit for an annual true-up for Transport Recovery. The true-up is performed annually but is not budgeted. As a result, the 2016 and 2017 budgets show an increase when compared to 2015.	63	60
Number of non-transport leased circuits increased.	75	69
Increased support costs for aging Southern LINC network.	180	210
Building of new LTE network in Gulf service area for Southern LINC and incremental LTE tower leases.	215	215

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- d. Increases in the following items were the primary reasons for the increase in SCS costs in FERC 908.

Description	Amount of increase (\$000s)	
	2015 to 2017	2016 to 2017
IT infrastructure due to data storage growth and security related cyber threat prevention, database encryption, database monitoring and insider threat program.	130	139
Increased application support requirements for Advanced Energy management system due to new software implemented after 2015 and additional labor.	100	93
Actual costs of Customer Analytics and Strategic Market Planning was under budget in 2015. As a result, the 2016 and 2017 budgets show an increase.	131	101
Increase in the cost of the software license for the Energy Audit tool.	95	13

- e. Increases in the following items were the primary reasons for the increase in SCS costs in FERC 923.

Description	Amount of increase (\$000s)	
	2015 to 2017	2016 to 2017
IT infrastructure due to data storage growth and security related cyber threat prevention, database encryption, database monitoring and insider threat program.	211	226
The Southern Company Innovation Center was created in the latter half of 2015 so the 2015 actuals reflect a partial year of costs and the 2017 budget reflects a full year along with the forecasted growth of the center.	385	220
The 2015 amount included a credit for an annual true-up for SCS Corporate billings. The true-up is not budgeted. As a result, the 2016 and 2017 budgets show an increase when compared to 2015.	247	235
Internal Auditing Services	117	220

**ATTACHMENT 30**

**GULF RESPONSE TO CITIZENS' INTERROGATORY NO. 183**

**CUSTOMER SERVICE COSTS**

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183. Customer Service Costs. Please refer to the response to Citizens' Second Set of Interrogatories, No. 42.
- a. Please explain, in detail, what factors caused the uncollectible accounts expense to decline from \$4,304,000 in 2014 to \$2,041,000 in 2015 and \$1,991,000 2016 (YTD Oct).
  - b. If the Company has changed or modified its collection policies and procedures, please provide a detailed description of all changes implemented during 2014 through 2016 year to date and as projected to be implemented in the remainder of 2016 and 2017.
  - c. Please explain, in detail, if the Company anticipates the uncollectible expenses in 2017 will increase back up to the \$4,150,000 forecasted level reflected in Exhibit No. BCT-1 and if so, please explain why.

ANSWER:

- a. An error was identified in Gulf's response to Citizens' Second Set of Interrogatories Item No. 42. Gulf filed an updated version of this interrogatory response on December 16, 2016 which is the basis for these responses.  
  
The decline in uncollectible accounts expense from 2014 was primarily due to a change in the methodology for calculating the uncollectible reserve accrual. The new calculation uses an average of three methods which use the percentage of uncollected closed accounts, percentage of sales and percentage of revenues to estimate the monthly reserve requirement. The prior methodology was based on a weighted average for each Accounts Receivable aging category of 30, 60, 90 and equal to or greater than 120 days.
- b. The Company has not changed or modified its collection policies and procedures during the period noted in the interrogatory.
- c. The uncollectible expense reflected for 2017 in Gulf Witness Terry's Exhibit No. BCT-1 is \$3,994,000, not \$4,150,000 as specified in the question. Based on current information, the Company projects uncollectible expenses to be approximately \$3,000,000 for 2016 and \$3,300,000 for 2017.

**ATTACHMENT 31**

**GULF RESPONSE TO CITIZENS' POD NOS. 1 AND 2**

**MFR SCHEDULE C-35 DETAIL**

**Original in Budget**

<u>Grade</u>	<u>Employees</u>	<u>Salaries</u>	<u>PPP Target %</u>	<u>Est PPP \$ @ 133%</u>	<u>Avg PPP Award</u>	<u>LTI Target %</u>	<u>LTI Target \$</u>
E-7	79	9,312,732	25%	3,096,483	39,196	2.5%	232,818
E-8	25	3,491,673	30%	1,393,178	55,727	10%	349,167
		12,804,405		4,489,661			581,986

Note: Target PPP (100% payout) is 12,804,405

**Revised with Increase in Base Salaries (2% for 7s and 7% for 8s) and no LTI**

<u>Grade</u>	<u>Employees</u>	<u>Salaries</u>	<u>PPP Target %</u>	<u>Est PPP \$ @ 133%</u>	<u>Avg PPP Award</u>	<u>LTI Target %</u>	<u>LTI Target \$</u>
E-7	79	9,498,987	25%	3,158,413	39,980	0.0%	0
E-8	25	3,736,090	30%	1,490,700	59,628	0.0%	0
		13,235,077		4,649,113			0

Note: Target PPP (100% payout) is 13,235,077

<b>Total Change from Original</b>		<b>8,138</b>					
<b>Change from Original</b>		<u><b>430,672</b></u>		<u><b>159,452</b></u>	<b>590,124</b>		<b>-581,986</b>
<b>Change for C-35 (no overall budget impact)</b>		<u><b>424,732</b></u>		<u><b>-424,732</b></u>	<b>0</b>		

**ATTACHMENT 32**

**GULF RESPONSE TO CITIZENS' POD NO. 3**

**COAL INVENTORY**

Southern Company  
FuelPro Inventory Workbook

Evaluation: 2016 OFFICIAL BUDGET - NOV UPDATE  
Last calc run: December 02, 2015 3:33 PM  
Summarized: Inventory, Monthly

**Filter Options**

Date range: 1/2016 - 12/2017  
Ownership view: Actual Ownership Owners - Gulf  
Scope: Plant  
Fuel types: Subbituminous Coal, Bituminous Coal, Oil #6, Natural Gas

Summary Level	Period	At Plant						Intransit		
		Average Heating Value (Btu/lb)	Ending Quantity (tons)	Ending Quantity (mmBtu)	Ending Value (\$)	Ending Average Cost (\$/ton)	Ending Average Cost (\$/mmBtu)	Ending Quantity (tons)	Ending Value (\$)	Ending Average Cost (\$/ton)
Crist Pile 1	2016/01	11788	269,460	14,216,195	22,300,378	82.76	3.510	333552	27604594	82.76
Crist Pile 1	2016/02	11791	269,460	14,240,196	22,422,157	83.21	3.529	334416	27627203	83.21
Crist Pile 1	2016/03	11791	269,460	14,266,681	22,802,170	84.62	3.588	335523	28392530	84.62
Crist Pile 1	2016/04	11792	269,460	14,279,476	23,104,558	85.74	3.636	336020	28811634	85.74
Crist Pile 1	2016/05	11796	269,460	14,302,416	22,940,753	85.14	3.609	336776	28671807	85.14
Crist Pile 1	2016/06	11800	269,460	14,323,440	22,733,205	84.37	3.575	337460	28470035	84.37
Crist Pile 1	2016/07	11804	269,460	14,356,494	22,404,197	83.14	3.522	338668	28158483	83.14
Crist Pile 1	2016/08	11807	269,460	14,416,478	22,147,970	82.19	3.481	341056	28032690	82.19
Crist Pile 1	2016/09	11809	269,460	14,486,202	22,058,647	81.86	3.466	343908	28153105	81.86
Crist Pile 1	2016/10	11809	269,460	14,486,202	22,466,284	83.38	3.530	343908	28673364	83.38
Crist Pile 1	2016/11	11809	269,460	14,340,932	22,821,621	84.69	3.586	337761	28606299	84.69
Crist Pile 1	2016/12	11809	269,460	14,360,525	23,035,967	85.49	3.620	338563	28943509	85.49
Daniel Pile 1	2016/01	10134	311,814	6,320,105	20,679,784	66.32	3.272			
Daniel Pile 1	2016/02	10079	308,695	6,222,707	20,300,852	65.76	3.262			
Daniel Pile 1	2016/03	10087	266,312	5,372,331	17,356,678	65.17	3.231			
Daniel Pile 1	2016/04	10159	239,944	4,875,115	15,482,148	64.52	3.176			
Daniel Pile 1	2016/05	10228	254,909	5,214,518	16,288,899	63.90	3.124			
Daniel Pile 1	2016/06	10248	237,498	4,867,970	14,949,407	62.95	3.071			
Daniel Pile 1	2016/07	10201	223,194	4,553,510	13,742,299	61.57	3.018			
Daniel Pile 1	2016/08	10164	205,372	4,174,765	12,426,638	60.51	2.977			
Daniel Pile 1	2016/09	10094	211,399	4,267,853	12,630,550	59.75	2.959			
Daniel Pile 1	2016/10	10033	229,104	4,597,209	13,564,933	59.21	2.951			
Daniel Pile 1	2016/11	9985	247,110	4,934,651	14,526,129	58.78	2.944			
Daniel Pile 1	2016/12	10003	257,337	5,148,187	15,110,693	58.72	2.935			
Scherer Pile 2 - Common PRB	2016/01	8518	165,441	2,818,329	7,007,572	42.36	2.486			
Scherer Pile 2 - Common PRB	2016/02	8511	162,682	2,789,094	6,953,977	42.75	2.511			
Scherer Pile 2 - Common PRB	2016/03	8507	155,516	2,646,045	6,693,740	43.04	2.530			
Scherer Pile 2 - Common PRB	2016/04	8508	155,515	2,646,297	6,722,478	43.23	2.540			
Scherer Pile 2 - Common PRB	2016/05	8523	155,509	2,650,730	6,719,177	43.21	2.535			
Scherer Pile 2 - Common PRB	2016/06	8531	155,508	2,653,121	6,719,223	43.21	2.533			
Scherer Pile 2 - Common PRB	2016/07	8544	155,506	2,657,308	6,705,468	43.12	2.523			
Scherer Pile 2 - Common PRB	2016/08	8554	155,507	2,660,288	6,695,476	43.06	2.517			
Scherer Pile 2 - Common PRB	2016/09	8552	155,509	2,659,759	6,697,811	43.07	2.518			
Scherer Pile 2 - Common PRB	2016/10	8545	155,513	2,657,796	6,715,582	43.18	2.527			
Scherer Pile 2 - Common PRB	2016/11	8543	155,514	2,657,181	6,720,016	43.21	2.529			

Summary Level	Period	At Plant						Intransit		
		Average Heating Value (Btu/lb)	Ending Quantity (tons)	Ending Quantity (mmBtu)	Ending Value (\$)	Ending Average Cost (\$/ton)	Ending Average Cost (\$/mmBtu)	Ending Quantity (tons)	Ending Value (\$)	Ending Average Cost (\$/ton)
Scherer Pile 2 - Common PRB	2016/12	8530	155,519	2,653,187	6,749,979	43.40	2.544			
Smith Pile 1	2016/01	11379	23,929	544,575	2,136,800	89.30	3.924			
Crist Pile 1	2017/01	11811	269,460	14,424,117	22,567,132	83.75	3.545	341169	28572688	83.75
Crist Pile 1	2017/02	11812	269,460	14,452,570	22,385,134	83.07	3.517	342324	28438218	83.07
Crist Pile 1	2017/03	11813	269,460	14,516,526	22,125,552	82.11	3.475	344977	28326288	82.11
Crist Pile 1	2017/04	11814	269,460	14,541,004	21,956,077	81.48	3.449	345971	28190359	81.48
Crist Pile 1	2017/05	11815	269,460	14,609,485	21,603,580	80.17	3.393	348815	27965772	80.17
Crist Pile 1	2017/06	11816	269,460	14,720,776	21,268,434	78.93	3.340	353476	27899818	78.93
Crist Pile 1	2017/07	11816	269,460	12,445,691	21,268,579	78.93	3.340	257181	20299429	78.93
Crist Pile 1	2017/08	11810	269,460	8,736,557	21,500,576	79.79	3.378	100435	8013830	79.79
Crist Pile 1	2017/09	11701	269,460	8,654,875	20,497,216	76.07	3.250	100370	7634946	76.07
Crist Pile 1	2017/10	11649	269,460	8,616,532	20,174,798	74.87	3.214	100367	7514562	74.87
Crist Pile 1	2017/11	11590	269,460	8,573,238	19,639,186	72.88	3.144	100381	7316110	72.88
Crist Pile 1	2017/12	11548	269,460	9,007,251	19,278,412	71.54	3.098	120534	8623530	71.54
Daniel Pile 1	2017/01	9993	238,598	4,768,727	13,936,058	58.41	2.922			
Daniel Pile 1	2017/02	9976	238,595	4,760,328	13,800,424	57.84	2.899			
Daniel Pile 1	2017/03	9971	238,595	4,757,862	13,760,497	57.67	2.892			
Daniel Pile 1	2017/04	9970	238,595	4,757,804	13,759,575	57.67	2.892			
Daniel Pile 1	2017/05	9958	238,594	4,752,078	13,666,688	57.28	2.876			
Daniel Pile 1	2017/06	9938	238,595	4,742,438	13,509,900	56.62	2.849			
Daniel Pile 1	2017/07	9920	238,602	4,733,882	13,369,043	56.03	2.824			
Daniel Pile 1	2017/08	9907	238,603	4,727,797	13,270,031	55.62	2.807			
Daniel Pile 1	2017/09	9900	238,602	4,724,251	13,212,827	55.38	2.797			
Daniel Pile 1	2017/10	9897	238,601	4,722,691	13,187,697	55.27	2.792			
Daniel Pile 1	2017/11	9896	238,601	4,722,233	13,180,290	55.24	2.791			
Daniel Pile 1	2017/12	9895	239,001	4,729,763	13,196,091	55.21	2.790			
Scherer Pile 2 - Common PRB	2017/01	8558	155,501	2,661,392	6,666,485	42.87	2.505			
Scherer Pile 2 - Common PRB	2017/02	8570	155,516	2,665,634	6,618,463	42.56	2.483			
Scherer Pile 2 - Common PRB	2017/03	8545	172,074	2,940,721	7,337,329	42.64	2.495			
Scherer Pile 2 - Common PRB	2017/04	8525	190,796	3,253,198	8,147,791	42.70	2.505			
Scherer Pile 2 - Common PRB	2017/05	8510	173,141	2,946,858	7,402,479	42.75	2.512			
Scherer Pile 2 - Common PRB	2017/06	8528	155,546	2,652,957	6,617,174	42.54	2.494			
Scherer Pile 2 - Common PRB	2017/07	8567	155,555	2,665,211	6,561,029	42.18	2.462			
Scherer Pile 2 - Common PRB	2017/08	8594	155,533	2,673,373	6,520,483	41.92	2.439			
Scherer Pile 2 - Common PRB	2017/09	8607	155,520	2,676,991	6,500,330	41.80	2.428			
Scherer Pile 2 - Common PRB	2017/10	8609	155,513	2,677,700	6,493,274	41.75	2.425			
Scherer Pile 2 - Common PRB	2017/11	8609	155,512	2,677,609	6,490,681	41.74	2.424			
Scherer Pile 2 - Common PRB	2017/12	8613	156,787	2,700,718	6,537,722	41.70	2.421			
								3194562	257739059	
								245736	\$ 19,826,081	

13 Month Average

**ATTACHMENT 33**

**GULF RESPONSE TO CITIZENS' POD NO. 8**

**2016 BUDGET MESSAGE**

**Intracompany Correspondence**



Date: July 8, 2015

To: R. W. Boles  
W. E. Ray  
J. O. Vick  
B. Yablonski  
R. L. McGee  
A. T. Carter  
V. L. Hawkins  
G. M. Sammons  
F. L. Ware

A. Collins  
D. J. Echols  
W. M. Feazell  
A. J. McQuagge  
M. F. Tutchtone  
J. N. Floyd  
B. H. Johnson  
S. F. Sims

C. R. Byars  
S. D. Ritenour  
M. D. Neyman  
J. T. Young  
K. E. McDaniel  
J. J. Hodnett  
W. E. Oswald  
J. L. Todd

From: Xia Liu

A handwritten signature in black ink, appearing to read "Xia Liu".

Subject: 2016 Budget Message

All planning units will be using BUDWORKS to submit their 2016 O&M and Capital budgets. Training and individual assistance is available from Budgeting and Financial Planning. Budgeted merit increase percentages have been sent to the budget coordinators under separate correspondence for use in developing the labor budget for your area.

**In developing your monthly spreads for your Budget, I would like to stress the importance of budgeting the dollars in the month you expect them to be booked. Do not spread budget dollars evenly, unless you expect them to be incurred in that manner. This is critical to the Company's financial planning efforts.**

The following attachments are provided for your reference in preparing your 2016 budget and forecast.

- Attachment A – 2016 O&M budget guideline
- Attachment B – 2016 426 budget guideline
- Attachment C – 2016 Capital budget guideline
- Attachment D – Updated inflation and customer growth rates

BUDWORKS will be closed for O&M and Capital on August 21<sup>st</sup>. Prior to final submission, please ensure that you have your respective VP's approval.

Your assistance in meeting these deadlines is greatly appreciated. If you have any questions or need assistance, please contact Susan Ritenour (6231), Josh Mason (6070) or Rebecca Garcia (6419).

Attachments

cc:	S. W. Connally	C. L. Castleberry	S. A. Jordan	J. A. Van Norman
	J. R. Fletcher	S. G. Northcutt	A. J. Williams	S. A. Rosenstiel
	W. E. Smith	J. J. Mason	J. D. Oerting	V. L. Mack
	B. C. Terry	P. C. Prato Fiorito	J. H. Banks	J. A. Keyes
	M. L. Burroughs	C. S. Boyett	A. R. Gillespie	D. C. Baggett
	R. G. Garcia	K. L. Harris	S. K. Seckinger	P. E. Baker
	B. D. Day			

**GULF POWER COMPANY**  
**Total O&M, ECRC, ECCR, & TRANSMISSION**

160186-OPC-POD-8-3

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	12,646,461	1,253,426	13,882,887	12,965,733	1,247,764	14,213,497	13,293,576	1,232,932	14,526,508	13,635,208	1,234,283	14,869,491	13,980,489	1,252,707	15,233,195
Marketing	26,612,633	2,062,019	28,674,652	26,786,068	2,084,413	28,870,481	27,042,755	2,109,934	29,152,689	27,300,044	2,145,037	29,445,081	27,490,524	2,169,670	29,660,294
Community & Economic Dev	1,708,494	5,160	1,711,654	1,732,464	5,148	1,737,612	1,759,224	5,232	1,764,456	1,786,784	5,256	1,792,040	1,816,221	5,335	1,821,556
Community Relations	404,732	-	404,732	412,134	-	412,134	419,774	-	419,774	427,634	-	427,634	435,727	-	435,727
<b>Total Customer Service &amp; Sales</b>	<b>41,370,320</b>	<b>3,303,605</b>	<b>44,673,925</b>	<b>41,896,399</b>	<b>3,337,325</b>	<b>45,233,724</b>	<b>42,517,329</b>	<b>3,348,098</b>	<b>45,865,427</b>	<b>43,149,670</b>	<b>3,384,576</b>	<b>46,534,246</b>	<b>43,723,061</b>	<b>3,427,712</b>	<b>47,150,772</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	640,266	4,353	644,619	657,768	4,356	662,124	675,784	4,428	680,212	694,332	4,440	698,772	713,478	4,507	717,984
Distribution	27,977,578	1,938,565	29,516,141	30,069,828	2,062,191	32,132,019	31,793,433	3,527,859	35,321,292	32,185,472	4,091,483	36,276,955	32,629,366	4,152,855	36,782,221
Transmission	10,122,499	4,077,957	14,960,456	10,126,545	4,884,451	15,010,996	10,250,540	4,936,810	15,187,350	10,381,412	5,056,636	15,438,048	10,523,997	5,132,486	15,656,483
Safety & Training	2,419,305	24,463	2,443,768	2,448,988	24,698	2,473,686	2,508,919	25,031	2,533,950	2,573,086	25,505	2,598,591	2,638,400	25,868	2,664,084
Supply Chain Management	1,197,633	686,431	1,884,064	1,214,193	569,483	1,783,676	1,257,753	617,021	1,874,774	1,297,240	713,776	2,011,016	1,334,221	724,483	2,058,703
<b>Total Power Delivery</b>	<b>42,357,281</b>	<b>7,491,782</b>	<b>49,849,063</b>	<b>44,517,322</b>	<b>7,545,179</b>	<b>52,062,501</b>	<b>46,486,429</b>	<b>9,111,149</b>	<b>55,597,578</b>	<b>47,131,542</b>	<b>9,891,640</b>	<b>57,023,182</b>	<b>47,839,461</b>	<b>10,040,015</b>	<b>57,879,476</b>
<b>POWER GENERATION</b>															
Power Generation Office	1,077,363	12,292,369	13,369,732	1,097,819	12,374,199	13,472,018	1,126,949	12,685,796	13,812,745	1,157,884	12,973,454	14,131,338	1,189,682	13,168,056	14,357,737
Plant Crist	54,567,862	2,201,106	56,769,058	48,001,592	1,912,963	49,914,555	49,768,593	1,879,039	51,647,632	58,362,267	2,082,102	60,444,369	58,917,232	2,108,301	61,025,533
Plant Smith	23,044,697	635,258	23,679,955	18,036,308	627,839	18,664,147	18,530,822	558,279	19,089,101	20,258,840	651,584	20,910,424	12,289,503	659,895	12,949,398
Plant Scholz	776,501	79,576	856,077	809,284	81,791	891,075	868,276	84,210	952,486	838,781	86,732	925,513	856,804	86,795	943,600
CoGen	455,000	-	455,000	455,000	-	455,000	455,000	-	455,000	455,000	-	455,000	455,000	-	455,000
Plant Daniel	33,611,409	-	33,611,409	36,973,065	-	36,973,065	36,536,365	-	36,536,365	39,721,866	-	39,721,866	39,721,866	-	39,721,866
Plant Scherer	8,275,825	-	8,275,825	13,266,254	-	13,266,254	9,031,643	-	9,031,643	13,823,349	-	13,823,349	13,823,349	-	13,823,349
Perdido Landfill	1,146,050	-	1,146,050	1,294,050	-	1,294,050	1,348,050	-	1,348,050	1,394,050	-	1,394,050	1,394,050	-	1,394,050
<b>Total Power Generation</b>	<b>122,954,707</b>	<b>15,708,399</b>	<b>138,163,106</b>	<b>119,933,372</b>	<b>14,996,792</b>	<b>134,930,164</b>	<b>117,665,698</b>	<b>15,207,324</b>	<b>132,873,022</b>	<b>136,012,037</b>	<b>15,793,872</b>	<b>151,805,909</b>	<b>128,647,486</b>	<b>16,023,048</b>	<b>144,670,533</b>
<b>EKT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	6,597,918	186,424	6,784,342	6,845,047	189,378	7,034,425	6,723,057	191,461	6,914,518	6,806,379	194,770	7,001,149	6,889,263	197,692	7,086,954
Corporate Communications	2,894,398	281,977	3,176,375	2,915,476	282,122	3,198,598	2,953,721	284,890	3,238,611	2,993,304	291,595	3,284,899	3,032,250	296,375	3,328,625
Environmental Affairs	4,783,949	2,500,034	7,283,983	4,463,316	2,413,257	6,876,573	4,681,515	2,472,644	7,154,159	4,918,353	2,842,915	7,761,268	4,940,485	2,867,086	7,807,572
Concerns & Compliance	136,202	180,176	316,378	139,705	183,426	323,131	143,334	185,668	329,002	145,801	188,534	334,335	149,641	191,413	341,054
Governmental Affairs	-	356,473	356,473	-	356,074	356,074	-	357,137	357,137	-	358,316	358,316	-	363,691	363,691
Regulatory Affairs	512,442	2,520	514,962	522,082	2,508	524,590	532,138	2,556	534,694	542,485	2,568	545,053	552,372	2,607	554,978
IT & Telecom	-	9,872,316	9,872,316	-	10,534,386	10,534,386	-	11,221,813	11,221,813	-	11,378,637	11,378,637	-	11,544,262	11,544,262
<b>Total Ekt Affairs &amp; Corp Svcs</b>	<b>14,904,908</b>	<b>13,379,320</b>	<b>28,284,228</b>	<b>14,686,626</b>	<b>13,980,151</b>	<b>28,666,777</b>	<b>15,033,765</b>	<b>14,716,169</b>	<b>29,749,934</b>	<b>15,406,322</b>	<b>15,257,785</b>	<b>30,664,107</b>	<b>15,564,010</b>	<b>15,463,125</b>	<b>31,027,135</b>
<b>CFO</b>															
Accounting	4,394,634	10,561,112	14,955,746	3,555,470	10,887,055	14,442,525	4,617,073	10,702,913	15,319,986	4,734,251	10,940,850	15,683,101	4,858,987	11,118,083	15,972,070
Corp. Sec. Treasurer & Corp. Planning	2,619,005	1,438,279	4,057,284	2,677,560	1,455,578	4,133,138	2,774,827	1,476,107	4,251,034	2,852,961	1,507,977	4,360,938	2,898,123	1,530,597	4,428,719
Regulatory, Pricing & Forecasting	1,564,692	480,935	2,045,627	1,653,311	487,101	2,140,512	1,608,648	494,873	2,103,521	1,654,422	503,279	2,157,701	1,698,455	510,828	2,209,283
Auditing - SCS	-	999,528	999,528	-	1,028,035	1,028,035	-	1,057,554	1,057,554	-	1,088,356	1,088,356	-	1,104,681	1,104,681
<b>Total CFO</b>	<b>8,578,361</b>	<b>13,479,854</b>	<b>22,058,215</b>	<b>8,886,441</b>	<b>13,657,769</b>	<b>22,544,210</b>	<b>9,000,648</b>	<b>13,731,447</b>	<b>22,732,095</b>	<b>9,241,634</b>	<b>14,048,462</b>	<b>23,290,096</b>	<b>9,455,565</b>	<b>14,259,189</b>	<b>23,714,753</b>
<b>OTHER</b>															
Executive	4,098,505	2,715,637	6,814,142	4,339,988	2,689,523	7,029,511	4,222,493	2,726,233	6,948,726	4,307,429	2,752,324	7,059,753	4,360,312	2,793,609	7,153,921
Human Resources	2,306,729	2,038,398	4,345,127	2,447,227	2,058,817	4,506,044	2,381,437	2,088,172	4,469,609	2,511,627	2,114,172	4,625,799	2,557,180	2,145,885	4,703,064
<b>Total Other</b>	<b>6,405,234</b>	<b>4,754,035</b>	<b>11,159,269</b>	<b>6,587,215</b>	<b>4,748,340</b>	<b>11,335,555</b>	<b>6,603,930</b>	<b>4,814,405</b>	<b>11,418,335</b>	<b>6,819,056</b>	<b>4,866,496</b>	<b>11,685,552</b>	<b>6,917,492</b>	<b>4,939,493</b>	<b>11,856,986</b>
<b>CORPORATE</b>															
SCS - Corporate	-	8,437,497	8,437,497	-	9,293,811	9,293,811	-	9,770,000	9,770,000	-	8,851,250	8,851,250	-	8,984,029	8,984,029
Corporate	31,052,660	97,709	31,150,369	30,234,441	94,704	30,329,145	29,557,824	95,805	29,653,629	29,543,169	98,071	29,641,240	29,543,169	97,542	29,642,712
PPP	14,137,916	-	14,137,916	14,558,775	-	14,558,775	14,990,780	-	14,990,780	15,445,670	-	15,445,670	15,445,670	-	15,445,670
Benefits	24,985,247	-	24,985,247	22,968,572	-	22,968,572	21,904,770	-	21,904,770	21,643,498	-	21,643,498	21,643,498	-	21,643,498
Stock Options Expense	2,425,523	-	2,425,523	2,417,072	-	2,417,072	2,446,621	-	2,446,621	2,440,398	-	2,440,398	2,440,398	-	2,440,398
Accruals/Reversals	534,240	-	534,240	334,884	-	334,884	345,915	-	345,915	373,127	-	373,127	373,127	-	373,127
<b>Total Other</b>	<b>73,115,586</b>	<b>8,535,206</b>	<b>81,650,792</b>	<b>70,513,845</b>	<b>9,388,515</b>	<b>79,902,360</b>	<b>69,245,910</b>	<b>9,865,805</b>	<b>79,111,715</b>	<b>69,445,863</b>	<b>8,949,231</b>	<b>78,395,194</b>	<b>69,445,863</b>	<b>9,083,571</b>	<b>78,529,434</b>
<b>Total</b>	<b>309,686,397</b>	<b>66,152,201</b>	<b>375,838,598</b>	<b>307,021,220</b>	<b>67,654,071</b>	<b>374,675,291</b>	<b>306,553,709</b>	<b>70,794,397</b>	<b>377,348,106</b>	<b>327,206,124</b>	<b>72,192,162</b>	<b>399,398,286</b>	<b>321,592,938</b>	<b>73,236,152</b>	<b>394,829,090</b>
<b>Energy Services</b>															
Marketing	3,378,100	6,801	3,384,901	3,387,100	6,811	3,393,911	3,396,352	6,888	3,403,240	3,405,528	6,924	3,412,452	3,415,342	7,028	3,422,370
IT & Telecom	-	45,734	45,784	-	48,598	48,598	-	51,177	51,177	-	51,694	51,694	-	52,469	52,469
Executive	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
PPP	67,514	-	67,514	69,513	-	69,513	71,397	-	71,397	74,048	-	74			

**GULF POWER COMPANY**  
O&M (Excluding ECCR, ECR, & Transmission)

160186-OPC-POD-8-4

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	12,119,771	1,230,462	13,350,233	12,423,217	1,241,812	13,665,029	12,736,774	1,276,896	13,963,670	13,059,608	1,228,235	14,287,843	13,404,889	1,246,659	14,651,547
Marketing	9,323,801	1,580,009	10,903,810	9,411,146	1,596,318	11,007,464	9,579,201	1,614,995	11,194,196	9,749,080	1,642,210	11,391,270	9,939,640	1,666,843	11,606,483
Community & Economic Dev	1,706,494	5,160	1,711,654	1,732,464	5,148	1,737,612	1,759,224	5,232	1,764,456	1,786,784	5,256	1,792,040	1,816,221	5,335	1,821,556
Community Relations	404,732	-	404,732	412,134	-	412,134	419,774	-	419,774	427,634	-	427,634	435,727	-	435,727
<b>Total Customer Service &amp; Sales</b>	<b>23,554,798</b>	<b>2,815,631</b>	<b>26,370,429</b>	<b>23,978,961</b>	<b>2,843,278</b>	<b>26,822,239</b>	<b>24,494,973</b>	<b>2,847,123</b>	<b>27,342,096</b>	<b>25,023,086</b>	<b>2,875,701</b>	<b>27,898,787</b>	<b>25,596,477</b>	<b>2,918,837</b>	<b>28,515,313</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	640,266	4,368	644,634	657,768	4,356	662,124	675,784	4,428	680,212	694,332	4,540	698,772	713,478	4,507	717,984
Distribution	27,956,320	1,938,563	29,894,883	30,051,578	2,062,191	32,113,769	31,775,183	3,572,859	35,303,042	32,167,222	4,091,483	36,258,705	32,611,116	4,152,855	36,763,971
Transmission	10,122,499	4,837,957	14,960,456	10,126,545	4,884,451	15,010,996	10,250,540	4,936,810	15,187,350	10,381,412	5,056,636	15,438,048	10,523,997	5,132,486	15,656,483
Safety & Training	2,419,305	24,463	2,443,768	2,448,988	24,698	2,473,686	2,506,919	25,031	2,533,950	2,573,086	25,305	2,598,391	2,638,400	25,685	2,664,084
Supply Chain Management	1,197,633	486,431	1,884,064	1,214,193	569,483	1,783,676	1,257,753	517,021	1,874,774	1,297,240	713,776	2,011,016	1,334,221	724,483	2,058,703
<b>Total Power Delivery</b>	<b>42,339,031</b>	<b>7,491,782</b>	<b>49,830,813</b>	<b>44,499,072</b>	<b>7,545,179</b>	<b>52,044,251</b>	<b>46,468,179</b>	<b>9,111,149</b>	<b>55,579,328</b>	<b>47,113,292</b>	<b>9,891,640</b>	<b>57,004,932</b>	<b>47,821,211</b>	<b>10,040,015</b>	<b>57,861,226</b>
<b>POWER GENERATION</b>															
Power Generation Office	1,077,863	12,292,369	13,369,732	1,097,819	12,374,199	13,472,018	1,126,949	12,685,796	13,812,745	1,157,884	12,973,454	14,131,338	1,189,682	13,168,056	14,357,737
Plant Crist	41,385,182	1,869,815	43,254,997	33,181,014	1,592,089	34,773,097	33,987,221	1,550,999	35,538,220	42,845,529	1,746,506	44,592,135	43,400,494	1,772,805	45,173,299
Plant Smith	19,529,234	944,667	19,079,901	13,508,866	595,951	14,104,817	13,753,126	463,997	14,217,123	15,140,822	554,083	15,694,905	17,171,485	562,394	17,733,879
Plant Scholz	750,561	4,088	754,649	766,284	4,020	770,304	783,276	4,104	787,380	800,781	4,224	805,005	818,804	4,287	823,092
CoGen	450,000	-	450,000	450,000	-	450,000	450,000	-	450,000	450,000	-	450,000	450,000	-	450,000
Plant Daniel	22,142,476	-	22,142,476	25,274,022	-	25,274,022	25,066,068	-	25,066,068	27,096,650	-	27,096,650	27,096,650	-	27,096,650
Plant Scherer	8,275,825	-	8,275,825	13,266,254	-	13,266,254	9,031,643	-	9,031,643	13,823,349	-	13,823,349	13,823,349	-	13,823,349
Perdido Landfill	1,124,000	-	1,124,000	1,272,000	-	1,272,000	1,326,000	-	1,326,000	1,372,000	-	1,372,000	1,372,000	-	1,372,000
<b>Total Power Generation</b>	<b>93,734,581</b>	<b>14,710,919</b>	<b>108,445,500</b>	<b>88,816,259</b>	<b>14,506,253</b>	<b>103,322,512</b>	<b>85,524,283</b>	<b>14,704,896</b>	<b>100,229,179</b>	<b>102,687,015</b>	<b>15,278,367</b>	<b>117,965,382</b>	<b>95,822,464</b>	<b>15,507,543</b>	<b>110,830,006</b>
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	6,597,918	186,424	6,784,342	6,645,047	188,378	6,833,425	6,723,057	191,461	6,914,518	6,806,379	194,770	7,001,149	6,889,263	197,692	7,086,954
Corporate Communications	2,842,246	281,377	3,123,623	2,862,764	282,122	3,144,886	2,898,395	284,890	3,183,285	2,930,312	291,995	3,228,307	2,975,258	296,375	3,271,632
Environmental Affairs	851,462	1,690,011	2,541,503	869,407	1,593,732	2,463,139	890,395	1,602,749	2,493,144	912,834	1,611,421	2,524,255	934,966	1,635,592	2,570,559
Concerns & Compliance	136,202	180,176	316,378	139,705	183,426	323,131	143,334	185,668	329,002	145,801	188,584	334,385	149,641	191,413	341,054
Governmental Affairs	-	356,473	356,473	-	356,074	356,074	-	357,137	357,137	-	354,316	358,316	-	363,091	363,091
Regulatory Affairs	512,442	2,520	514,962	522,082	2,508	524,590	532,133	2,556	534,689	542,485	2,568	545,053	552,372	2,607	554,979
IT & Telecom	-	9,568,629	9,568,629	-	10,217,500	10,217,500	-	10,888,250	10,888,250	-	11,041,676	11,041,676	-	11,207,301	11,207,301
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>10,940,270</b>	<b>12,265,650</b>	<b>23,205,920</b>	<b>11,039,005</b>	<b>12,823,740</b>	<b>23,862,745</b>	<b>11,187,319</b>	<b>13,512,711</b>	<b>24,700,030</b>	<b>11,343,811</b>	<b>13,689,330</b>	<b>25,033,141</b>	<b>11,501,499</b>	<b>13,894,670</b>	<b>25,396,169</b>
<b>CFO</b>															
Accounting	4,394,664	10,561,112	14,955,776	4,555,470	10,687,055	15,242,525	4,617,073	10,702,913	15,319,986	4,734,251	10,948,750	15,683,101	4,858,987	11,113,038	15,972,020
Corp. Sec., Treasurer & Corp. Planning	2,619,005	1,438,279	4,057,284	2,677,560	1,455,578	4,133,138	2,774,927	1,476,107	4,251,034	2,852,961	1,507,677	4,360,638	2,898,123	1,530,587	4,428,710
Regulatory, Pricing & Forecasting	1,564,692	480,935	2,045,627	1,653,411	487,101	2,140,512	1,608,648	494,873	2,103,521	1,654,422	503,279	2,157,701	1,688,455	510,828	2,209,283
Auditing - SCS	-	999,528	999,528	-	1,028,035	1,028,035	-	1,057,554	1,057,554	-	1,088,356	1,088,356	-	1,104,681	1,104,681
<b>Total CFO</b>	<b>8,578,361</b>	<b>13,479,854</b>	<b>22,058,215</b>	<b>8,886,441</b>	<b>13,657,769</b>	<b>22,544,210</b>	<b>9,000,648</b>	<b>13,731,447</b>	<b>22,732,095</b>	<b>9,241,634</b>	<b>14,048,462</b>	<b>23,290,096</b>	<b>9,455,565</b>	<b>14,259,189</b>	<b>23,714,753</b>
<b>OTHER</b>															
Executive	4,039,505	2,715,027	6,754,532	4,081,988	2,689,523	6,771,511	4,164,493	2,726,293	6,890,726	4,249,429	2,752,324	7,001,753	4,302,312	2,793,609	7,095,921
Human Resources	2,306,729	2,038,361	4,345,127	2,447,227	2,058,817	4,506,044	2,381,437	2,088,172	4,469,609	2,511,627	2,114,172	4,625,799	2,557,180	2,145,885	4,703,064
<b>Total Other</b>	<b>6,346,234</b>	<b>4,754,035</b>	<b>11,100,269</b>	<b>6,529,215</b>	<b>4,748,340</b>	<b>11,277,555</b>	<b>6,545,930</b>	<b>4,814,405</b>	<b>11,360,335</b>	<b>6,761,056</b>	<b>4,866,496</b>	<b>11,627,552</b>	<b>6,859,492</b>	<b>4,939,493</b>	<b>11,798,986</b>
<b>CORPORATE</b>															
SCS - Corporate	-	8,437,497	8,437,497	-	9,293,811	9,293,811	-	9,770,000	9,770,000	-	8,851,260	8,851,260	-	8,984,029	8,984,029
Corporate	17,253,401	97,709	17,351,110	16,751,653	94,704	16,846,357	16,372,606	95,805	16,468,411	16,643,290	98,071	16,741,361	16,643,290	99,542	16,742,833
PPP	13,076,477	-	13,076,477	13,466,535	-	13,466,535	13,866,101	-	13,866,101	14,283,872	-	14,283,872	14,283,872	-	14,283,872
Benefits	23,376,083	-	23,376,083	21,521,179	-	21,521,179	20,533,336	-	20,533,336	20,293,811	-	20,293,811	20,293,811	-	20,293,811
Stock Options Expense	2,425,523	-	2,425,523	2,417,672	-	2,417,672	2,446,621	-	2,446,621	2,440,398	-	2,440,398	2,440,398	-	2,440,398
Accruals/Reversals	495,041	-	495,041	310,474	-	310,474	320,276	-	320,276	346,217	-	346,217	361,217	-	361,217
<b>Total Other</b>	<b>56,626,524</b>	<b>8,535,206</b>	<b>65,161,730</b>	<b>54,465,908</b>	<b>9,388,515</b>	<b>63,854,423</b>	<b>53,538,939</b>	<b>9,865,805</b>	<b>63,404,744</b>	<b>54,007,589</b>	<b>8,949,331</b>	<b>62,956,920</b>	<b>54,007,589</b>	<b>9,083,571</b>	<b>63,091,160</b>
<b>Total</b>	<b>242,119,799</b>	<b>64,053,077</b>	<b>306,172,876</b>	<b>238,214,861</b>	<b>65,513,074</b>	<b>303,727,935</b>	<b>236,760,271</b>	<b>68,587,536</b>	<b>305,347,807</b>	<b>256,177,483</b>	<b>69,599,327</b>	<b>325,776,810</b>	<b>250,564,296</b>	<b>70,643,317</b>	<b>321,207,613</b>
<b>Energy Services</b>															
Marketing	3,378,100	6,801	3,384,901	3,387,100	6,811	3,393,911	3,396,352	6,888	3,403,240	3,405,528	6,924	3,412,452	3,415,342	7,028	3,422,370
IT & Telecom	-	45,784	45,784	-	48,598	48,598	-	51,177	51,177	-	51,694	51,694	-	52,469	52,469
Executive	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
PPP	67,514	-	67,514	69,513	-	69,513	71,397	-	71,397	74,048	-	74,048	74,049	-	74,049
Stock Options Expense	18,236	-	18,236	18,069	-	18,069	18,278	-	18,278	18,231	-	18,231	18,778	-	18,778
Accruals/Reversals	1,967	-	1,967	1,225	-	1,225	1,285	-	1,285	1,352	-	1,352	1,392	-	1,392
<b>Total Energy Services</b>	<b>3,470,817</b>	<b>52,585</b>	<b>3,523,402</b>	<b>3,480,906</b>	<b>55,409</b>	<b>3,536,315</b>	<b>3,492,312</b>	<b>58,065</b>	<b>3,550</b>						

GULF POWER COMPANY  
ECCR

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	526,690	5,964	532,654	542,516	5,952	548,468	558,802	6,036	564,838	575,600	6,048	581,648	575,600	6,048	581,648
Marketing	17,285,832	132,010	17,770,842	17,374,922	486,095	17,833,017	17,463,534	494,939	17,958,493	17,550,984	503,827	18,053,811	17,550,984	502,827	18,053,811
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Service &amp; Sales</b>	<b>17,815,522</b>	<b>487,974</b>	<b>18,303,496</b>	<b>17,917,438</b>	<b>494,047</b>	<b>18,411,485</b>	<b>18,022,356</b>	<b>500,975</b>	<b>18,523,331</b>	<b>18,126,584</b>	<b>508,875</b>	<b>18,635,459</b>	<b>18,126,584</b>	<b>508,875</b>	<b>18,635,459</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Delivery</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perdido Landfill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	52,152	-	52,152	53,712	-	53,712	55,326	-	55,326	56,992	-	56,992	56,992	-	56,992
Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	303,677	303,677	-	316,886	316,886	-	333,563	333,563	-	336,961	336,961	-	336,961	336,961
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>52,152</b>	<b>303,677</b>	<b>355,829</b>	<b>53,712</b>	<b>316,886</b>	<b>370,598</b>	<b>55,326</b>	<b>333,563</b>	<b>388,889</b>	<b>56,992</b>	<b>336,961</b>	<b>393,953</b>	<b>56,992</b>	<b>336,961</b>	<b>393,953</b>
<b>CFO</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>OTHER</b>															
Executive	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>												
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	682,641	-	682,641	702,829	-	702,829	722,227	-	722,227	748,458	-	748,458	748,458	-	748,458
Benefits	916,785	-	916,785	855,170	-	855,170	791,290	-	791,290	778,428	-	778,428	778,428	-	778,428
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	22,596	-	22,596	14,081	-	14,081	14,782	-	14,782	15,513	-	15,513	15,513	-	15,513
<b>Total Other</b>	<b>1,622,022</b>	<b>-</b>	<b>1,622,022</b>	<b>1,552,080</b>	<b>-</b>	<b>1,552,080</b>	<b>1,528,300</b>	<b>-</b>	<b>1,528,300</b>	<b>1,542,399</b>	<b>-</b>	<b>1,542,399</b>	<b>1,542,399</b>	<b>-</b>	<b>1,542,399</b>
<b>Total</b>	<b>19,494,696</b>	<b>791,651</b>	<b>20,286,347</b>	<b>19,528,230</b>	<b>810,933</b>	<b>20,339,163</b>	<b>19,610,982</b>	<b>834,538</b>	<b>20,445,520</b>	<b>19,730,975</b>	<b>845,836</b>	<b>20,576,811</b>	<b>19,730,975</b>	<b>845,836</b>	<b>20,576,811</b>
<b>Energy Services</b>															
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>Grand Total</b>	<b>19,494,696</b>	<b>791,651</b>	<b>20,286,347</b>	<b>19,528,230</b>	<b>810,933</b>	<b>20,339,163</b>	<b>19,610,982</b>	<b>834,538</b>	<b>20,445,520</b>	<b>19,730,975</b>	<b>845,836</b>	<b>20,576,811</b>	<b>19,730,975</b>	<b>845,836</b>	<b>20,576,811</b>

GULF POWER COMPANY  
ECRC

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Service &amp; Sales</b>															
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Delivery</b>	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	13,182,680	331,381	13,514,061	14,820,578	320,880	15,141,458	15,781,372	328,040	16,109,412	15,516,738	335,496	15,852,234	15,516,738	335,496	15,852,234
Plant Smith	4,515,463	90,591	4,606,054	4,527,442	91,818	4,619,330	4,777,696	94,282	4,871,978	5,118,018	97,501	5,215,519	5,118,018	97,501	5,215,519
Plant Scholz	26,000	75,508	101,508	43,000	77,771	120,771	85,000	80,106	165,106	38,000	82,508	120,508	38,000	82,508	120,508
CoGen	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Plant Daniel	11,468,933	-	11,468,933	11,699,043	-	11,699,043	11,470,297	-	11,470,297	12,625,216	-	12,625,216	12,625,216	-	12,625,216
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perdido Landfill	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050
<b>Total Power Generation</b>	29,220,126	497,480	29,717,606	31,117,113	490,539	31,607,652	32,341,415	502,428	32,843,843	33,325,022	515,505	33,840,527	33,325,022	515,505	33,840,527
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	3,912,486	809,993	4,722,479	3,593,909	839,525	4,433,434	3,791,120	869,895	4,661,015	4,005,519	1,231,494	5,237,013	4,005,519	1,231,494	5,237,013
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ext Affairs &amp; Corp Svcs</b>	3,912,486	809,993	4,722,479	3,593,909	839,525	4,433,434	3,791,120	869,895	4,661,015	4,005,519	1,231,494	5,237,013	4,005,519	1,231,494	5,237,013
<b>CFO</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>															
Executive	54,000	-	54,000	53,000	-	53,000	53,000	-	53,000	53,000	-	53,000	53,000	-	53,000
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	54,000	-	54,000	53,000	-	53,000	53,000	-	53,000	53,000	-	53,000	53,000	-	53,000
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	378,798	-	378,798	390,411	-	390,411	402,452	-	402,452	413,340	-	413,340	413,340	-	413,340
Benefits	672,379	-	672,379	612,329	-	612,329	580,144	-	580,144	571,259	-	571,259	571,259	-	571,259
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	16,604	-	16,604	10,329	-	10,329	10,857	-	10,857	11,397	-	11,397	11,397	-	11,397
<b>Total Other</b>	1,067,781	-	1,067,781	1,013,069	-	1,013,069	993,453	-	993,453	995,996	-	995,996	995,996	-	995,996
<b>Total</b>	34,272,643	1,307,473	35,580,116	35,795,341	1,330,064	37,125,405	36,997,238	1,372,323	38,369,561	38,397,787	1,746,999	40,144,786	38,397,787	1,746,999	40,144,786
Energy Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	34,272,643	1,307,473	35,580,116	35,795,341	1,330,064	37,125,405	36,997,238	1,372,323	38,369,561	38,397,787	1,746,999	40,144,786	38,397,787	1,746,999	40,144,786

GULF POWER COMPANY

Transmission

(565-00200 recovered through Fuel Clause & 567-00319 recovered through PPCC)

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Service &amp; Sales</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Delivery</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Perdido Landfill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ext Affairs &amp; Corp Svcs</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CFO</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>															
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	13,799,259	-	13,799,259	13,482,788	-	13,482,788	13,185,218	-	13,185,218	12,899,879	-	12,899,879	12,899,879	-	12,899,879
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	13,799,259	-	13,799,259	13,482,788	-	13,482,788	13,185,218	-	13,185,218	12,899,879	-	12,899,879	12,899,879	-	12,899,879
<b>Total</b>	13,799,259	-	13,799,259	13,482,788	-	13,482,788	13,185,218	-	13,185,218	12,899,879	-	12,899,879	12,899,879	-	12,899,879
Energy Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	13,799,259	-	13,799,259	13,482,788	-	13,482,788	13,185,218	-	13,185,218	12,899,879	-	12,899,879	12,899,879	-	12,899,879

GULF POWER COMPANY  
426 - Below the Line

Planning Unit	2016 Guideline			2017 Guideline			2018 Guideline			2019 Guideline			2020 Guideline		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE &amp; SALES</b>															
Customer Service	177,440	-	177,440	178,040	-	178,040	178,240	-	178,240	178,440	-	178,440	183,793	-	183,793
Marketing	29,086	10,415	39,501	29,786	10,532	40,318	30,500	10,646	41,146	31,198	10,824	42,022	32,134	10,824	42,958
Community & Economic Dev	-	117,667	117,667	-	104,317	104,317	-	104,317	104,317	-	103,489	103,489	-	103,489	103,489
Community Relations	365,948	-	365,948	361,424	-	361,424	361,924	-	361,924	362,434	-	362,434	373,307	-	373,307
<b>Total Customer Service &amp; Sales</b>	<b>572,474</b>	<b>128,082</b>	<b>700,556</b>	<b>569,250</b>	<b>114,849</b>	<b>684,099</b>	<b>570,664</b>	<b>114,963</b>	<b>685,627</b>	<b>572,072</b>	<b>114,313</b>	<b>686,385</b>	<b>589,234</b>	<b>114,313</b>	<b>703,547</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	19,086	19,086	-	19,086	19,086	-	19,086	19,086	-	19,086	19,086	-	19,086	19,086
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	1,030	-	1,030
<b>Total Power Delivery</b>	<b>1,000</b>	<b>19,086</b>	<b>20,086</b>	<b>1,030</b>	<b>19,086</b>	<b>20,116</b>									
<b>POWER GENERATION</b>															
Power Generation Office	-	42,587	42,587	-	42,631	42,631	-	42,680	42,680	-	42,732	42,732	-	42,732	42,732
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Generation - Renewables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	<b>-</b>	<b>42,587</b>	<b>42,587</b>	<b>-</b>	<b>42,631</b>	<b>42,631</b>	<b>-</b>	<b>42,680</b>	<b>42,680</b>	<b>-</b>	<b>42,732</b>	<b>42,732</b>	<b>-</b>	<b>42,732</b>	<b>42,732</b>
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	-	389,383	389,383	-	390,232	390,232	-	390,636	390,636	-	391,109	391,109	-	391,109	391,109
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	1,364,866	518,219	1,883,085	1,326,282	493,733	1,820,015	1,388,172	485,727	1,873,899	1,350,419	498,446	1,848,865	1,390,934	498,446	1,889,378
Regulatory Affairs	342,500	-	342,500	342,500	-	342,500	342,500	-	342,500	342,500	-	342,500	352,775	-	352,775
IT & Telecom	-	5,610	5,610	-	5,633	5,633	-	5,954	5,954	-	6,012	6,012	-	6,012	6,012
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>1,707,366</b>	<b>913,292</b>	<b>2,620,658</b>	<b>1,668,782</b>	<b>889,628</b>	<b>2,558,410</b>	<b>1,730,672</b>	<b>882,317</b>	<b>2,612,989</b>	<b>1,692,919</b>	<b>895,567</b>	<b>2,588,486</b>	<b>1,743,707</b>	<b>895,567</b>	<b>2,639,274</b>
<b>CFO</b>															
Accounting	16,712	-	16,712	17,120	-	17,120	17,558	-	17,558	17,977	-	17,977	18,516	-	18,516
Corp. Sec. & Treasurer & Corp. Planning	5,250	-	5,250	5,250	-	5,250	5,250	-	5,250	5,250	-	5,250	5,403	-	5,408
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	<b>21,962</b>	<b>-</b>	<b>21,962</b>	<b>22,370</b>	<b>-</b>	<b>22,370</b>	<b>22,808</b>	<b>-</b>	<b>22,808</b>	<b>23,227</b>	<b>-</b>	<b>23,227</b>	<b>23,924</b>	<b>-</b>	<b>23,924</b>
<b>OTHER</b>															
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	105,592	67,430	173,022	107,376	68,575	175,951	109,242	68,599	177,841	111,170	68,628	179,798	114,505	68,628	183,133
<b>Total Other</b>	<b>105,592</b>	<b>67,430</b>	<b>173,022</b>	<b>107,376</b>	<b>68,575</b>	<b>175,951</b>	<b>109,242</b>	<b>68,599</b>	<b>177,841</b>	<b>111,170</b>	<b>68,628</b>	<b>179,798</b>	<b>114,505</b>	<b>68,628</b>	<b>183,133</b>
<b>CORPORATE</b>															
SCS - Corporate	-	29,488	29,488	-	29,816	29,816	-	30,965	30,965	-	31,762	31,762	-	31,762	31,762
Corporate	67,093	-	67,093	69,105	-	69,105	71,040	-	71,040	72,959	-	72,959	75,148	-	75,148
PPP	183,912	-	183,912	189,483	-	189,483	195,164	-	195,164	200,812	-	200,812	206,837	-	206,837
Benefits	131,334	-	131,334	119,649	-	119,649	113,274	-	113,274	111,452	-	111,452	114,795	-	114,795
Stock Options Expense	71,139	-	71,139	72,558	-	72,558	73,634	-	73,634	73,446	-	73,446	75,650	-	75,650
Accruals/Reversals	3,206	-	3,206	2,007	-	2,007	2,089	-	2,089	2,197	-	2,197	2,263	-	2,263
<b>Total Other</b>	<b>455,685</b>	<b>28,488</b>	<b>484,173</b>	<b>452,702</b>	<b>29,816</b>	<b>482,518</b>	<b>455,200</b>	<b>30,965</b>	<b>486,165</b>	<b>460,866</b>	<b>31,762</b>	<b>492,628</b>	<b>474,692</b>	<b>31,762</b>	<b>506,454</b>
<b>Total</b>	<b>2,865,079</b>	<b>1,198,965</b>	<b>4,064,044</b>	<b>2,821,480</b>	<b>1,164,585</b>	<b>3,986,065</b>	<b>2,889,586</b>	<b>1,158,610</b>	<b>4,048,196</b>	<b>2,861,254</b>	<b>1,172,088</b>	<b>4,033,342</b>	<b>2,947,092</b>	<b>1,172,088</b>	<b>4,119,180</b>
Energy Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	<b>-</b>														
<b>Grand Total</b>	<b>2,865,079</b>	<b>1,198,965</b>	<b>4,064,044</b>	<b>2,821,480</b>	<b>1,164,585</b>	<b>3,986,065</b>	<b>2,889,586</b>	<b>1,158,610</b>	<b>4,048,196</b>	<b>2,861,254</b>	<b>1,172,088</b>	<b>4,033,342</b>	<b>2,947,092</b>	<b>1,172,088</b>	<b>4,119,180</b>

GULF POWER COMPANY  
CAPITAL EXPENDITURES  
(Based on 2015 Budget\*)

	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Production</b>									
Plant Crist	14,337,170	9,304,057	12,376,059	36,578,264	58,851,023	76,518,663	40,157,118	16,179,064	8,614,763
Plant Smith excl LTSA	5,901,400	3,138,667	2,850,000	5,877,750	4,315,000	3,875,000	1,400,000	24,575,000	1,150,000
Plant Smith - LTSA	27,461,875	-	-	26,110,393	-	-	30,441,170	-	-
Plant Daniel	2,071,990	2,426,175	5,203,635	9,861,320	1,250,000	1,150,000	1,000,000	1,700,000	1,000,000
Plant Scherer	8,520,438	13,812,861	7,131,220	12,350,727	1,217,253	1,374,003	1,283,253	1,419,628	1,328,878
Renewables (Perdido Landfill)	4,600,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
Environmental Cost Recovery Clause	35,397,213	31,301,209	78,491,388	128,098,255	144,723,081	62,121,111	13,236,251	2,650,456	591,875
<b>Total Production (including ECR)</b>	<b>98,320,086</b>	<b>60,162,989</b>	<b>106,232,302</b>	<b>219,056,709</b>	<b>210,336,357</b>	<b>145,218,777</b>	<b>87,697,792</b>	<b>46,704,148</b>	<b>12,865,516</b>
<b>Power Delivery</b>									
Transmission	19,517,108	23,258,535	24,248,363	20,379,814	26,378,924	31,150,129	22,853,234	22,800,000	26,750,000
Distribution	24,834,000	26,934,000	29,170,000	25,011,000	25,832,000	27,860,000	26,276,000	27,390,000	27,815,000
Transportation	3,296,000	3,304,000	3,649,000	3,748,000	3,845,000	3,949,000	4,055,000	4,166,000	4,283,000
Non-Utility	175,020	167,415	166,500	165,600	165,600	165,600	165,600	-	-
New Business Distribution	29,066,806	30,491,378	31,945,865	32,511,849	28,438,849	29,378,849	30,328,849	26,946,000	27,944,000
T&D Warehouse Equipment Replacement	147,000	150,000	-	-	-	-	-	-	-
Energy Conservation Cost Recovery	2,107,992	2,044,764	2,082,959	2,154,542	2,154,542	2,154,542	2,154,542	-	-
<b>Total Customer Operations (including ECCR)</b>	<b>79,143,926</b>	<b>92,341,092</b>	<b>91,263,687</b>	<b>83,970,805</b>	<b>86,814,915</b>	<b>94,658,120</b>	<b>87,834,325</b>	<b>81,302,000</b>	<b>86,792,000</b>
<b>Ext. Affairs &amp; Corp. Svcs.</b>									
Telecommunications/Mobile Systems/Data Network	3,310,880	12,072,470	6,257,470	2,987,470	2,439,470	1,645,470	1,872,470	1,645,470	1,645,470
Corporate Services	5,616,160	2,757,600	2,382,600	1,937,980	1,943,980	1,968,780	1,974,780	1,980,780	1,988,780
<b>Total Ext. Affairs &amp; Corp. Svcs.</b>	<b>8,927,040</b>	<b>14,830,070</b>	<b>8,640,070</b>	<b>4,925,450</b>	<b>4,383,450</b>	<b>3,614,250</b>	<b>3,847,250</b>	<b>3,626,250</b>	<b>3,634,250</b>
<b>Accounting &amp; Finance</b>									
Accounting	-	302,828	482,892	200,802	-	-	-	-	-
<b>Total Accounting &amp; Finance</b>		<b>302,828</b>	<b>482,892</b>	<b>200,802</b>					
<b>Total Capital Expenditures</b>	<b>186,991,052</b>	<b>167,636,959</b>	<b>206,618,951</b>	<b>308,153,765</b>	<b>301,534,722</b>	<b>243,491,147</b>	<b>179,579,367</b>	<b>131,532,398</b>	<b>103,291,766</b>

\* Reflects decision to close Plant Smith Units 1 & 2

**GULF POWER COMPANY  
 2016 Budget Assumptions**

Budget and cost estimates should be based on business needs and the actual expectations and projections of costs. The following information is provided for your use, only if applicable and in the absence of more appropriate factors or estimates.

**I. Projected Inflation**

The following escalation rates are based on the Bureau of Labor Statistics: Consumer Price Index (Urban Consumer); Moody's Analytics.

Escalation Factors	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
	3.2	3.7	3.6	3.1	2.8
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	2.8	2.8	2.9	2.9	2.8

**II. Projected Customer Growth**

Customer growth projections for 2016 are based on input from Gulf's field market managers. Customer growth projections for 2017-2025 are based primarily on household growth projections from Moody's Analytics.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
	1.4	1.6	1.5	1.3	1.2
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	1.1	0.9	0.8	0.7	0.7

**ATTACHMENT 34**

**GULF RESPONSE TO CITIZENS' POD NO. 17**

**2016 FINAL APPROVED BUDGET**

**Intracompany Correspondence**



Date: February 3, 2016

To: Stan W. Connally  
Jim R. Fletcher  
Mike L. Burroughs  
Wendell E. Smith  
Bentina C. Terry

From: Xia Liu

Subject: Approval of the 2016 O&M, 426 and Capital Budgets

Attached for your information are the final approved Operations and Maintenance (O&M), 426 and Capital budgets for 2016.

Attachment A contains the 2016 final budget and 2017-2020 forecasts for the following:

- O&M, excluding clauses
- Environmental Cost Recovery (ECRC)
- Energy Conservation Cost Recovery (ECCR)
- Transmission costs included in the Fuel and Capacity Clauses (Account 565 and 567)
- Miscellaneous Expenses (Account 426)

Attachment B contains the 2016 final budget and 2017-2020 forecasts for Capital Expenditures by functional area.

Please contact Susan Ritenour or myself if you have any questions. If you or your staff need additional information related to the final budget data, please contact Trang Huynh (6695).

**Attachments**

cc: S. D. Ritenour  
T. T. Huynh

J. J. Mason  
Budget Coordinators

K. E. McDaniel  
D. J. Echols

**GULF POWER COMPANY**  
**Total O&M, E&C, E&C, & FUEL/CAPACITY**

Planning Unit	2016 Final Budget		2017 Final Budget		2018 Final Budget		2019 Final Budget		2020 Final Budget		Total	
	Gulf Only	SCS Only	Gulf Only	SCS Only	Gulf Only	SCS Only	Gulf Only	SCS Only	Gulf Only	SCS Only		
<b>CUSTOMER SERVICE AND SALES</b>												
Customer Service	15,574,796	1,190,615	14,762,050	1,218,510	14,304,110	1,202,259	15,505,403	1,205,128	16,175,871	15,009,445	1,233,978	16,243,423
Marketing	17,251,107	2,096,641	19,431,121	2,108,044	19,421,165	2,158,221	17,713,043	2,186,093	17,973,747	18,989,136	2,166,213	20,139,960
Community & Economic Dev	1,706,494	8,840	1,730,784	7,236	1,759,304	7,440	1,783,000	7,620	1,790,610	1,809,255	8,064	1,811,319
Community Relations	404,732		414,886		419,886		421,168		427,574	433,939		433,939
Total Customer Operations	32,936,125	3,234,966	35,738,225	3,328,790	35,924,872	3,378,554	37,313,436	3,392,441	38,293,201	38,226,386	3,408,255	38,634,641
<b>POWER DELIVERY</b>												
Customer Operations Support	753,770	3,960	757,730	4,224	776,472	4,368	800,138	4,776	822,382	839,452	4,788	844,280
Distribution	27,871,240	1,760,793	29,591,573	2,375,219	32,303,672	4,501,832	32,634,571	6,272,096	36,293,958	32,463,100	6,168,021	38,631,121
Transmission	11,183,216	5,277,746	16,410,362	5,424,225	16,618,183	5,569,392	15,909,019	5,681,271	17,187,148	11,658,078	5,911,236	17,569,314
Safety & Training	2,522,172	24,274	2,546,446	25,112,66	2,571,000	25,719	2,600,237	26,387	2,665,311	27,306	2,730,247	
Supply Chain Management	1,136,314	987,121	2,133,435	1,053,241	2,220,559	968,656	2,167,389	1,231,053	2,362,808	1,263,688	1,164,259	2,427,947
Total Customer Operations	48,488,312	8,013,234	51,479,346	8,882,183	54,657,658	11,068,867	56,613,266	13,115,543	61,351,413	49,927,288	13,271,610	62,202,909
<b>POWER GENERATION</b>												
Power Generation Office	1,356,656	11,410,207	12,746,863	11,878,779	13,330,492	11,942,124	13,484,461	11,879,669	13,464,795	12,690,127	12,072,655	13,702,782
Plant Cht	60,018,290	1,600,822	61,630,113	2,038,816	66,982,311	1,797,080	68,289,468	1,777,477	68,671,172	81,549,863	2,093,004	82,562,867
Plant Smith	22,770,307	560,338	23,330,645	493,401	18,040,397	444,278	15,207,776	446,872	19,599,214	20,778,647	487,282	21,215,928
Plant Scholt	12,445,717	80,346	12,526,563	84,164	8,348,407	87,083	9,594,267	260,248	94,199	261,612	96,261	357,873
CoGen	495,000		455,000		455,000		705,000		955,000	955,000		955,000
Plant Daniel	28,875,739		33,771,843		33,202,937		34,969,000		34,969,000			35,337,645
Plant Scherer	8,540,642		8,540,642		13,487,457		9,559,646		14,312,161			10,186,289
Major Generation - Renewables	1,286,050		1,286,050		877,388		895,163		915,449			1,296,116
Total Power Generation	135,688,801	13,653,213	140,341,814	14,405,105	158,153,295	14,677,614	154,839,288	13,910,851	153,238,238	151,086,288	14,659,202	165,894,501
<b>BY AFFAIRS &amp; CORPORATE SVCS</b>												
Corporate Services	6,765,721	140,248	6,649,889	136,877	6,953,779	7,009,853	7,148,354	141,189	7,269,343	7,265,048	146,486	7,410,484
Corporate Communications	2,833,681	205,581	3,039,262	179,364	3,077,629	175,386	3,023,230	156,795	3,044,614	2,943,230	160,577	3,103,807
Environmental Affairs	5,479,623	2,442,451	7,922,103	2,520,024	7,579,283	2,595,383	7,778,242	2,628,008	7,917,317	3,968,083	2,725,484	8,093,469
Concerns & Compliance	136,124		193,408		329,532		490,515		707,462			962,706
Governmental Affairs	62,901		62,901		61,990		63,382		64,989			66,636
Regulatory Affairs	527,966		2,820		530,786		548,306		3,216			573,056
IT & Telecom		9,099,830	9,099,830		10,585,924		10,899,046		11,393,195			11,740,916
Total Ext Affairs & Corp Svcs	15,681,344	12,147,239	27,828,383	13,637,681	29,690,660	15,744,433	29,810,228	13,988,743	14,616,475	16,256,578	15,056,111	31,351,044
<b>CEO</b>												
Accounting	3,700,951	10,175,249	13,876,200	3,009,130	10,600,584	14,464,974	14,464,974	10,784,002	14,746,890	4,070,159	11,017,446	15,087,645
Comp. Sec, Treasurer & Corp. Planning	2,867,328	1,445,834	4,113,162	1,486,993	4,199,085	1,512,729	4,273,986	1,539,465	4,388,821	1,597,031	1,577,786	4,894,787
Regulatory, Pricing & Forecasting	1,781,893	449,830	2,231,452	458,432	2,355,782	467,159	2,418,766	1,624,944	2,102,282	1,669,292	480,099	2,159,691
Auditing - SCS		915,446	915,446		968,598		997,564		1,030,441			1,065,682
Total CEO	8,169,944	12,866,359	21,196,273	5,404,362	13,348,228	21,767,228	22,146,230	8,438,168	13,893,256	8,696,322	14,150,993	22,847,815
<b>OTHER</b>												
Executive	4,861,464	2,080,795	6,892,459	4,848,391	2,015,158	6,864,349	4,955,796	2,040,667	6,976,403	5,023,967	2,101,922	7,215,471
Human Resources	2,405,565	1,882,293	4,285,658	2,697,188	1,957,807	4,454,795	2,458,885	2,953,650	4,444,535	2,572,316	4,590,165	4,675,586
Total Other PU	7,266,929	3,962,988	11,178,117	7,545,579	3,972,965	11,319,144	7,414,681	4,014,317	7,597,783	4,086,266	4,136,904	11,889,821
<b>CORPORATE</b>												
SCS - Corporate	8,190,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279	8,290,279
Corporate	34,315,006	96,169	34,411,175	29,272,896	34,366,065	93,169	34,366,065	29,272,896	34,366,065	29,272,896	93,169	34,366,065
PPP	14,334,500		14,334,500		14,334,500		14,334,500		14,334,500			14,334,500
Benefits	22,114,866		22,114,866		20,816,864		20,816,864		20,816,864			20,816,864
Stock Options Expense	2,490,877		2,490,877		2,587,546		2,587,546		2,684,215			2,684,215
Accruals/Reversals	722,994		722,994		350,558		350,558		350,558			350,558
Total Other	78,578,244	8,386,448	82,964,692	67,873,004	76,940,975	9,132,779	76,940,975	68,658,161	82,964,692	68,658,161	75,633,637	89,698,279
<b>Total</b>	317,153,972	62,353,678	379,467,650	319,128,513	385,763,789	321,758,356	391,246,266	322,861,880	370,173,454	337,475,561	71,854,785	409,330,738
<b>ENERGY SERVICES</b>												
Marketing	3,959,842	6,750	3,966,572	7,430	3,977,859	7,407	3,977,859	7,462	3,986,902	3,988,026	7,462	3,995,865
IT		21,919		23,355		25,661		26,584				27,316
Executive	12,000		12,000		12,000		12,000		12,000			12,000
PPP	85,853		85,853		88,421		91,174		94,128			96,995
Stock Options Expense	29,834		31,069		32,484		34,211		34,211			35,217
Accruals/Reversals	1,790		1,790		1,125		1,182		1,240			1,260
Total Energy Services	3,483,228	28,679	3,511,968	3,484,702	3,485,347	3,507,487	3,507,487	3,507,487	3,507,487	3,507,487	3,507,487	3,507,487
<b>Grand Total</b>	320,617,261	62,382,357	382,979,618	322,815,214	389,259,085	325,265,798	394,746,576	326,361,880	370,173,454	341,003,389	71,889,590	422,902,231

GULF POWER COMPANY  
O&M (Excluding ECCR, ECRC, & Fuel/Capacity)

Planning Unit	2016 Final Budget			2017 Final Budget			2018 Final Budget			2019 Final Budget			2020 Final Budget		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE AND SALES</b>															
Customer Service	13,078,028	1,387,447	14,265,475	13,753,616	1,215,114	14,968,730	13,779,820	1,198,801	14,978,621	14,430,757	1,201,528	15,632,285	14,453,867	1,230,150	15,684,017
Marketing	9,574,528	1,561,052	11,135,580	9,687,790	1,610,868	11,298,658	9,811,815	1,672,314	11,484,129	9,991,452	1,682,548	11,673,700	10,172,196	1,652,859	11,825,055
Community & Economic Dev	1,706,494	6,840	1,713,334	1,730,784	7,236	1,738,020	1,756,504	7,440	1,763,944	1,783,000	7,620	1,790,620	1,808,253	8,064	1,816,317
Community Relations	404,732	-	404,732	414,886	-	414,886	421,168	-	421,168	427,574	-	427,574	433,939	-	433,939
<b>Total Customer Operations</b>	<b>24,763,782</b>	<b>2,755,339</b>	<b>27,519,121</b>	<b>25,587,076</b>	<b>2,833,218</b>	<b>28,420,294</b>	<b>25,769,307</b>	<b>2,878,555</b>	<b>28,647,862</b>	<b>26,632,483</b>	<b>2,891,696</b>	<b>29,524,179</b>	<b>26,869,257</b>	<b>2,891,073</b>	<b>29,760,330</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	731,218	3,960	735,178	751,226	4,224	755,450	771,852	4,368	776,220	793,090	4,476	797,566	814,128	4,788	818,916
Distribution	27,852,990	1,760,733	29,613,723	29,909,953	2,375,219	32,285,172	31,616,421	4,501,832	36,118,253	32,003,612	6,272,096	38,275,708	32,444,850	6,168,021	38,612,871
Transmission	11,183,216	5,227,146	16,410,362	11,193,758	5,424,425	16,618,183	11,345,627	5,563,392	16,909,019	11,506,277	5,681,871	17,187,148	11,658,078	5,911,236	17,569,314
Safety & Training	2,522,172	24,274	2,546,446	2,511,926	25,074	2,537,000	2,574,518	25,719	2,600,237	2,638,934	26,387	2,665,321	2,702,941	27,306	2,730,247
Supply Chain Management	1,136,314	997,121	2,133,435	1,167,318	1,053,241	2,220,559	1,198,743	968,656	2,167,399	1,231,095	1,131,718	2,362,808	1,263,688	1,164,259	2,427,947
<b>Total Customer Operations</b>	<b>49,425,910</b>	<b>8,019,234</b>	<b>57,445,144</b>	<b>49,534,181</b>	<b>8,882,183</b>	<b>58,416,364</b>	<b>47,507,181</b>	<b>11,063,967</b>	<b>58,571,128</b>	<b>48,172,008</b>	<b>13,116,543</b>	<b>61,288,551</b>	<b>48,883,685</b>	<b>13,275,616</b>	<b>62,159,301</b>
<b>POWER GENERATION</b>															
Power Generation Office	1,336,656	11,410,207	12,746,863	1,501,713	11,828,779	13,330,492	1,542,337	11,942,124	13,484,461	1,585,126	11,879,869	13,464,795	1,630,127	12,072,655	13,702,782
Plant Crist	42,742,839	1,251,041	43,993,880	47,147,486	1,525,565	48,673,051	41,977,586	1,313,110	43,290,696	41,775,502	1,361,443	43,136,945	53,968,410	1,484,488	55,452,898
Plant Smith	19,264,651	471,762	19,736,413	14,316,415	342,929	14,659,344	15,323,636	351,311	15,674,947	15,386,993	353,109	15,740,102	16,316,418	335,410	17,251,828
Plant Scholz	200,000	5,449	205,449	200,000	5,424	205,424	200,000	5,376	205,376	200,000	5,448	205,448	200,000	5,832	205,832
CoGen	450,000	-	450,000	450,000	-	450,000	700,000	-	700,000	950,000	-	950,000	950,000	-	950,000
Plant Daniel	21,241,383	-	21,241,383	25,660,382	-	25,660,382	24,047,747	-	24,047,747	25,676,079	-	25,676,079	25,707,323	-	25,707,323
Plant Scherer	8,540,642	-	8,540,642	13,487,457	-	13,487,457	9,559,646	-	9,559,646	14,312,161	-	14,312,161	10,186,289	-	10,186,289
Major Generation - Renewables	1,264,000	-	1,264,000	853,338	-	853,338	874,133	-	874,133	893,399	-	893,399	1,274,066	-	1,274,066
<b>Total Power Generation</b>	<b>95,040,121</b>	<b>13,138,459</b>	<b>108,178,580</b>	<b>103,618,791</b>	<b>13,703,697</b>	<b>117,322,488</b>	<b>94,225,085</b>	<b>13,611,821</b>	<b>107,837,006</b>	<b>106,779,260</b>	<b>13,988,689</b>	<b>120,767,929</b>	<b>116,832,639</b>	<b>13,898,385</b>	<b>120,731,024</b>
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	6,703,721	140,248	6,843,969	6,817,202	136,577	6,953,779	7,009,853	138,901	7,148,754	7,128,154	141,189	7,269,343	7,265,048	145,436	7,410,484
Corporate Communications	2,780,505	205,581	2,986,086	2,783,805	179,264	2,963,069	2,791,235	175,585	2,966,820	2,829,781	156,735	2,986,516	2,883,464	160,577	3,044,041
Environmental Affairs	926,900	1,621,183	2,548,083	947,812	1,651,127	2,598,939	973,485	1,665,034	2,638,519	998,390	1,679,404	2,677,794	1,027,052	1,700,384	2,727,436
Concerns & Compliance	136,124	193,408	329,532	139,627	200,688	340,315	143,246	203,718	346,964	145,711	207,832	353,543	150,038	212,668	362,706
Governmental Affairs	62,901	-	62,901	61,990	-	61,990	63,992	-	63,992	64,999	-	64,999	66,636	-	66,636
Regulatory Affairs	527,966	2,820	530,786	537,526	3,024	540,550	548,306	3,132	551,438	558,991	3,216	562,207	569,622	3,444	573,066
IT & Telecom	-	8,836,233	8,836,233	-	10,231,600	10,231,600	-	10,590,885	-	11,067,548	-	11,067,548	-	11,412,979	-
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>11,075,216</b>	<b>11,062,374</b>	<b>22,137,590</b>	<b>11,226,372</b>	<b>12,464,270</b>	<b>23,690,642</b>	<b>11,466,125</b>	<b>12,840,247</b>	<b>24,306,372</b>	<b>11,661,027</b>	<b>13,320,923</b>	<b>24,981,950</b>	<b>11,895,224</b>	<b>13,702,124</b>	<b>25,597,348</b>
<b>CFD</b>															
Accounting	3,700,951	10,175,249	13,876,200	3,808,130	10,434,713	14,242,843	3,854,390	10,600,584	14,454,974	3,962,868	10,784,021	14,746,890	4,070,199	11,017,446	15,087,645
Corp. Sec., Treasurer & Corp. Planning	2,667,328	1,445,834	4,113,162	2,712,042	1,486,993	4,199,035	2,761,257	1,512,729	4,273,986	2,850,356	1,539,465	4,389,821	2,857,883	1,577,765	4,534,797
Regulatory, Pricing & Forecasting	1,781,635	449,830	2,231,465	1,897,360	458,432	2,355,792	1,951,567	467,189	2,418,756	1,624,944	477,338	2,102,282	1,669,592	480,089	2,150,681
Auditing - SCS	-	915,446	915,446	-	968,598	968,598	-	997,564	997,564	-	1,030,441	1,030,441	-	1,065,682	1,065,682
<b>Total CFD</b>	<b>8,149,914</b>	<b>12,986,359</b>	<b>21,136,273</b>	<b>8,418,532</b>	<b>13,348,736</b>	<b>21,767,288</b>	<b>8,567,214</b>	<b>13,578,076</b>	<b>22,145,290</b>	<b>8,438,168</b>	<b>13,831,266</b>	<b>22,269,434</b>	<b>8,666,822</b>	<b>14,150,939</b>	<b>22,847,815</b>
<b>OTHER</b>															
Executive	4,546,163	2,030,796	6,576,959	4,533,491	2,015,258	6,548,749	4,620,236	2,040,677	6,660,913	4,708,467	2,069,857	6,778,324	4,798,049	2,101,922	6,899,971
Human Resources	2,403,565	1,882,293	4,285,858	2,497,188	1,957,607	4,454,795	2,458,885	1,985,650	4,444,535	2,573,816	2,016,349	4,590,165	2,616,344	2,057,002	4,673,346
<b>Total Other PU</b>	<b>6,949,728</b>	<b>3,913,089</b>	<b>10,862,817</b>	<b>7,030,679</b>	<b>3,972,865</b>	<b>11,003,544</b>	<b>7,079,121</b>	<b>4,026,317</b>	<b>11,105,438</b>	<b>7,282,283</b>	<b>4,086,206</b>	<b>11,368,489</b>	<b>7,414,393</b>	<b>4,158,924</b>	<b>11,573,317</b>
<b>CORPORATE</b>															
SCS - Corporate	-	8,290,279	8,290,279	-	8,974,802	8,974,802	-	9,038,024	9,038,024	-	6,879,329	6,879,329	-	7,073,283	7,073,283
Corporate	20,913,400	96,169	21,009,569	16,200,354	93,169	16,293,523	16,463,525	94,755	16,558,280	16,608,693	96,407	16,705,100	16,753,192	93,407	16,846,599
PPP	13,947,406	-	13,947,406	13,817,630	-	13,817,630	14,221,830	-	14,221,830	14,629,522	-	14,629,522	15,063,421	-	15,063,421
Benefits	20,638,327	-	20,638,327	19,435,964	-	19,435,964	18,968,135	-	18,968,135	19,279,458	-	19,279,458	19,531,332	-	19,531,332
Stock Options Expense	2,490,877	-	2,490,877	2,587,546	-	2,587,546	2,705,491	-	2,705,491	2,848,417	-	2,848,417	2,939,873	-	2,939,873
Accruals/Reversals	659,459	-	659,459	323,085	-	323,085	317,816	-	317,816	320,401	-	320,401	592,757	-	592,757
<b>Total Other</b>	<b>58,048,470</b>	<b>8,386,448</b>	<b>66,434,918</b>	<b>52,364,558</b>	<b>9,067,971</b>	<b>61,432,529</b>	<b>52,676,906</b>	<b>9,132,779</b>	<b>61,809,685</b>	<b>53,680,491</b>	<b>6,975,736</b>	<b>60,656,227</b>	<b>54,876,515</b>	<b>7,166,890</b>	<b>62,043,405</b>
<b>Total</b>	<b>247,464,191</b>	<b>60,255,302</b>	<b>307,719,493</b>	<b>253,780,190</b>	<b>64,272,940</b>	<b>318,053,130</b>	<b>247,290,919</b>	<b>67,131,862</b>	<b>314,422,781</b>	<b>256,645,720</b>	<b>67,822,039</b>	<b>324,467,759</b>	<b>269,468,529</b>	<b>69,243,799</b>	<b>338,712,328</b>
<b>ENERGY SERVICES</b>															
Marketing	3,353,812	6,760	3,360,572	3,362,086	7,130	3,369,216	3,370,592	7,307	3,377,899	3,379,340	7,462	3,386,802	3,386,026	7,829	3,393,855
IT & Telecom	-	21,919	21,919	-	25,355	25,355	-	25,681	25,681	-	26,564	26,564	-	27,316	27,316
Executive	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
PPP	85,853	-	85,853	88,421	-	88,421	81,174	-	81,174	84,128	-	84,128	96,935	-	96,935
Stock Options Expense	29,834	-	29,834	31,069	-	31,069	32,494	-	32,494	34,211	-	34,211	35,237	-	35,237
Accruals/Reversals	1,790	-	1,790	1,125	-	1,125	1,182	-</							

GULF POWER COMPANY  
 ECRC

Planning Unit	2016 Final Budget			2017 Final Budget			2018 Final Budget			2019 Final Budget			2020 Final Budget		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE AND SALES</b>															
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	-	18,250	18,250
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customer Operations	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	18,250	-	18,250	-	18,250	18,250
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	17,285,451	350,781	17,636,232	17,676,009	532,251	18,208,260	24,523,893	474,879	24,998,772	25,168,023	366,204	25,534,227	26,581,453	548,516	27,129,969
Plant Smith	3,455,856	88,576	3,544,432	3,290,581	90,472	3,381,053	3,439,762	93,067	3,532,829	3,762,349	96,763	3,859,112	3,862,229	101,872	3,964,101
Plant Scholz	12,245,717	75,397	12,321,114	8,064,243	78,740	8,142,983	9,306,774	82,117	9,388,891	60,248	85,751	145,999	61,612	90,429	152,041
CoGen	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Plant Daniel	7,634,356	-	7,634,356	8,111,461	-	8,111,461	9,155,050	-	9,155,050	9,292,921	-	9,292,921	9,630,322	-	9,630,322
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Generation - Renewables	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050	22,050	-	22,050
Total Power Generation	40,640,430	514,754	41,155,184	37,169,344	701,463	37,870,807	46,452,529	650,063	47,102,592	38,310,591	548,718	38,859,309	40,162,686	740,817	40,903,488
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	4,552,752	821,268	5,374,020	4,111,457	868,897	4,980,354	4,221,898	917,825	5,139,723	4,269,618	969,905	5,239,523	4,340,983	1,025,050	5,366,033
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ext Affairs & Corp Svcs	4,552,752	821,268	5,374,020	4,111,457	868,897	4,980,354	4,221,898	917,825	5,139,723	4,269,618	969,905	5,239,523	4,340,983	1,025,050	5,366,033
<b>CFO</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total CFO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>															
Executive	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other PU	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500	310,500	-	310,500
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	412,304	-	412,304	435,430	-	435,430	449,555	-	449,555	464,339	-	464,339	479,510	-	479,510
Benefits	691,276	-	691,276	654,204	-	654,204	636,916	-	636,916	650,091	-	650,091	657,328	-	657,328
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	39,093	-	39,093	14,898	-	14,898	12,011	-	12,011	12,618	-	12,618	21,951	-	21,951
Total Other	1,142,674	-	1,142,674	1,104,531	-	1,104,531	1,098,482	-	1,098,482	1,127,048	-	1,127,048	1,158,788	-	1,158,788
Total	46,672,606	1,336,022	48,008,628	42,714,082	1,570,360	44,284,442	52,101,659	1,567,888	53,669,547	44,036,007	1,518,623	45,554,630	45,991,187	1,765,867	47,757,054
<b>ENERGY SERVICES</b>															
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	46,672,606	1,336,022	48,008,628	42,714,082	1,570,360	44,284,442	52,101,659	1,567,888	53,669,547	44,036,007	1,518,623	45,554,630	45,991,187	1,765,867	47,757,054

Attachment A  
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GULF POWER COMPANY  
ECCR

Planning Unit	2016 Final Budget			2017 Final Budget			2018 Final Budget			2019 Final Budget			2020 Final Budget		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE AND SALES</b>															
Customer Service	493,768	3,168	496,936	509,014	3,396	512,410	524,290	3,492	527,782	539,986	3,600	543,586	555,578	3,828	559,406
Marketing	7,646,579	475,589	8,122,168	7,630,331	492,176	8,122,507	7,641,275	496,507	8,137,782	7,721,891	503,545	8,225,436	7,801,551	513,354	8,314,905
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Operations</b>	<b>8,140,347</b>	<b>478,757</b>	<b>8,619,104</b>	<b>8,139,345</b>	<b>495,572</b>	<b>8,634,917</b>	<b>8,165,565</b>	<b>499,999</b>	<b>8,665,564</b>	<b>8,261,877</b>	<b>507,145</b>	<b>8,769,022</b>	<b>8,357,129</b>	<b>517,182</b>	<b>8,874,311</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	22,552	-	22,552	23,222	-	23,222	23,918	-	23,918	24,616	-	24,616	25,364	-	25,364
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Operations</b>	<b>22,552</b>	<b>-</b>	<b>22,552</b>	<b>23,222</b>	<b>-</b>	<b>23,222</b>	<b>23,918</b>	<b>-</b>	<b>23,918</b>	<b>24,616</b>	<b>-</b>	<b>24,616</b>	<b>25,364</b>	<b>-</b>	<b>25,364</b>
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholtz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Generation - Renewables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	53,176	-	53,176	54,780	-	54,780	56,410	-	56,410	58,098	-	58,098	59,766	-	59,766
Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	263,597	263,597	-	304,324	304,324	-	308,161	308,161	-	325,647	325,647	-	327,937	327,937
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>53,176</b>	<b>263,597</b>	<b>316,773</b>	<b>54,780</b>	<b>304,324</b>	<b>359,084</b>	<b>56,410</b>	<b>308,161</b>	<b>364,571</b>	<b>58,098</b>	<b>325,647</b>	<b>383,745</b>	<b>59,766</b>	<b>327,937</b>	<b>387,703</b>
<b>CFD</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFD</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>OTHER</b>															
Executive	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other PU</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>												
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	574,789	-	574,789	592,000	-	592,000	610,893	-	610,893	631,707	-	631,707	650,444	-	650,444
Benefits	785,262	-	785,262	726,696	-	726,696	707,348	-	707,348	721,980	-	721,980	729,665	-	729,665
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	24,443	-	24,443	12,675	-	12,675	13,308	-	13,308	13,981	-	13,981	24,313	-	24,313
<b>Total Other</b>	<b>1,384,485</b>	<b>-</b>	<b>1,384,485</b>	<b>1,331,371</b>	<b>-</b>	<b>1,331,371</b>	<b>1,331,548</b>	<b>-</b>	<b>1,331,548</b>	<b>1,367,668</b>	<b>-</b>	<b>1,367,668</b>	<b>1,404,422</b>	<b>-</b>	<b>1,404,422</b>
<b>Total</b>	<b>9,605,570</b>	<b>742,354</b>	<b>10,347,924</b>	<b>9,553,698</b>	<b>799,896</b>	<b>10,353,594</b>	<b>9,582,441</b>	<b>808,160</b>	<b>10,390,601</b>	<b>9,717,259</b>	<b>832,792</b>	<b>10,550,051</b>	<b>9,851,681</b>	<b>845,119</b>	<b>10,696,800</b>
<b>ENERGY SERVICES</b>															
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	<b>-</b>	<b>-</b>	<b>-</b>												
<b>Grand Total</b>	<b>9,605,570</b>	<b>742,354</b>	<b>10,347,924</b>	<b>9,553,698</b>	<b>799,896</b>	<b>10,353,594</b>	<b>9,582,441</b>	<b>808,160</b>	<b>10,390,601</b>	<b>9,717,259</b>	<b>832,792</b>	<b>10,550,051</b>	<b>9,851,681</b>	<b>845,119</b>	<b>10,696,800</b>

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**GULF POWER COMPANY**  
 Fuel and Capacity Clause

Planning Unit	2016 Final Budget			2017 Final Budget			2018 Final Budget			2019 Final Budget			2020 Final Budget		
	Gulf Only	SCS Only	Total												
<b>CUSTOMER SERVICE AND SALES</b>															
Customer Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Economic Dev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Relations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Customer Operations</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>POWER GENERATION</b>															
Power Generation Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Generation - Renewables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT & Telecom	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Ext Affairs &amp; Corp Svcs</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CFO</b>															
Accounting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corp. Sec., Treasurer & Corp. Planning	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>OTHER</b>															
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other PU</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CORPORATE</b>															
SCS - Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate	13,401,606	-	13,401,606	13,072,542	-	13,072,542	12,763,337	-	12,763,337	12,462,895	-	12,462,895	12,164,554	-	12,164,554
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	13,401,606	-	13,401,606	13,072,542	-	13,072,542	12,763,337	-	12,763,337	12,462,895	-	12,462,895	12,164,554	-	12,164,554
<b>Total</b>	13,401,606	-	13,401,606	13,072,542	-	13,072,542	12,763,337	-	12,763,337	12,462,895	-	12,462,895	12,164,554	-	12,164,554
<b>ENERGY SERVICES</b>															
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	13,401,606	-	13,401,606	13,072,542	-	13,072,542	12,763,337	-	12,763,337	12,462,895	-	12,462,895	12,164,554	-	12,164,554

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**GULF POWER COMPANY**  
 Below the Line Expenses (426)

Planning Unit	2016 Final Budget			2017 Final Budget			2018 Final Budget			2019 Final Budget			2020 Final Budget		
	Gulf Only	SCS Only	Total	Gulf Only	SCS Only	Total	Gulf Only	SCS Only	Total	Gulf Only	SCS Only	Total	Gulf Only	SCS Only	Total
<b>CUSTOMER SERVICE AND SALES</b>															
Customer Service	164,766	-	164,766	182,440	-	182,440	183,040	-	183,040	183,240	-	183,240	183,440	-	183,440
Marketing	28,124	18,725	46,849	28,792	18,192	46,984	29,480	18,459	47,939	30,196	18,833	49,029	30,878	19,235	50,113
Community & Economic Dev	121,500	-	121,500	135,000	-	135,000	135,000	-	135,000	135,000	-	135,000	135,000	-	135,000
Community Relations	400,890	112,706	513,596	437,592	99,702	537,294	438,688	99,702	538,390	439,808	99,702	539,510	440,928	112,451	553,375
<b>Total Customer Operations</b>	<b>713,280</b>	<b>131,431</b>	<b>846,711</b>	<b>788,824</b>	<b>117,894</b>	<b>906,718</b>	<b>786,208</b>	<b>118,161</b>	<b>904,369</b>	<b>788,244</b>	<b>118,535</b>	<b>906,779</b>	<b>790,242</b>	<b>131,686</b>	<b>921,928</b>
<b>POWER DELIVERY</b>															
Customer Operations Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Distribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission	-	19,595	19,595	-	19,595	19,595	-	19,595	19,595	-	19,595	19,595	-	19,595	19,595
Safety & Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-	1,000
<b>Total Customer Operations</b>	<b>1,000</b>	<b>19,595</b>	<b>20,595</b>	<b>1,000</b>	<b>19,595</b>	<b>20,595</b>	<b>1,000</b>	<b>19,595</b>	<b>20,595</b>	<b>1,000</b>	<b>19,595</b>	<b>20,595</b>	<b>1,000</b>	<b>19,595</b>	<b>20,595</b>
<b>POWER GENERATION</b>															
Power Generation Office	-	51,447	51,447	-	54,349	54,349	-	54,686	54,686	-	55,128	55,128	-	55,633	55,633
Plant Crist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Smith	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scholz	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CoGen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Daniel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plant Scherer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Generation - Renewables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Power Generation</b>	<b>-</b>	<b>51,447</b>	<b>51,447</b>	<b>-</b>	<b>54,349</b>	<b>54,349</b>	<b>-</b>	<b>54,686</b>	<b>54,686</b>	<b>-</b>	<b>55,128</b>	<b>55,128</b>	<b>-</b>	<b>55,633</b>	<b>55,633</b>
<b>EXT AFFAIRS &amp; CORPORATE SVCS</b>															
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Affairs	-	501,679	501,679	-	473,878	473,878	-	474,870	474,870	-	476,035	476,035	-	477,362	477,362
Concerns & Compliance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Governmental Affairs	3,023,692	509,704	3,533,396	1,485,470	502,095	1,987,565	1,547,732	495,142	2,042,874	1,510,353	508,957	2,019,310	1,572,857	543,763	2,116,620
Regulatory Affairs	342,500	-	342,500	342,500	-	342,500	342,500	-	342,500	342,500	-	342,500	342,500	-	342,500
IT & Telecom	-	2,237	2,237	-	2,540	2,540	-	2,565	2,565	-	3,143	3,143	-	2,743	2,743
<b>Total Ext Affairs &amp; Corp Svcs</b>	<b>3,366,192</b>	<b>1,013,620</b>	<b>4,379,812</b>	<b>1,827,970</b>	<b>978,513</b>	<b>2,806,483</b>	<b>1,890,232</b>	<b>972,577</b>	<b>2,862,809</b>	<b>1,852,853</b>	<b>988,135</b>	<b>2,840,988</b>	<b>1,915,357</b>	<b>1,023,868</b>	<b>2,939,225</b>
<b>CFO</b>															
Accounting	19,386	-	19,386	19,874	-	19,874	20,396	-	20,396	20,912	-	20,912	21,439	-	21,439
Corp. Sec., Treasurer & Corp. Planning	700	-	700	700	-	700	700	-	700	700	-	700	700	-	700
Regulatory, Pricing & Forecasting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Auditing - SCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total CFO</b>	<b>20,086</b>	<b>-</b>	<b>20,086</b>	<b>20,574</b>	<b>-</b>	<b>20,574</b>	<b>21,096</b>	<b>-</b>	<b>21,096</b>	<b>21,612</b>	<b>-</b>	<b>21,612</b>	<b>22,139</b>	<b>-</b>	<b>22,139</b>
<b>OTHER</b>															
Executive	199,404	14,334	213,738	172,382	14,436	186,818	175,458	14,474	189,932	178,620	14,522	193,142	181,754	14,578	196,332
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other PU</b>	<b>199,404</b>	<b>14,334</b>	<b>213,738</b>	<b>172,382</b>	<b>14,436</b>	<b>186,818</b>	<b>175,458</b>	<b>14,474</b>	<b>189,932</b>	<b>178,620</b>	<b>14,522</b>	<b>193,142</b>	<b>181,754</b>	<b>14,578</b>	<b>196,332</b>
<b>CORPORATE</b>															
SCS - Corporate	-	26,976	26,976	-	30,430	30,430	-	31,273	31,273	-	32,192	32,192	-	33,278	33,278
Corporate	4,177,193	-	4,177,193	51,013	-	51,013	52,849	-	52,849	54,488	-	54,488	56,013	-	56,013
PPP	206,900	-	206,900	213,085	-	213,085	219,725	-	219,725	226,749	-	226,749	233,498	-	233,498
Benefits	138,817	-	138,817	130,127	-	130,127	125,742	-	125,742	129,337	-	129,337	130,696	-	130,696
Stock Options Expense	79,415	-	79,415	83,091	-	83,091	86,943	-	86,943	91,536	-	91,536	94,283	-	94,283
Accruals/Reversals	(1,973)	-	(1,973)	2,270	-	2,270	2,406	-	2,406	2,507	-	2,507	4,382	-	4,382
<b>Total Other</b>	<b>4,660,352</b>	<b>26,976</b>	<b>4,627,328</b>	<b>479,567</b>	<b>30,430</b>	<b>510,017</b>	<b>488,865</b>	<b>31,273</b>	<b>519,988</b>	<b>504,618</b>	<b>32,192</b>	<b>536,810</b>	<b>518,851</b>	<b>33,278</b>	<b>552,129</b>
<b>Total</b>	<b>8,902,314</b>	<b>1,257,403</b>	<b>10,159,717</b>	<b>3,285,337</b>	<b>1,215,217</b>	<b>4,500,554</b>	<b>3,362,659</b>	<b>1,210,766</b>	<b>4,573,425</b>	<b>3,346,947</b>	<b>1,228,107</b>	<b>4,575,054</b>	<b>3,429,343</b>	<b>1,278,638</b>	<b>4,707,981</b>
<b>ENERGY SERVICES</b>															
Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PPP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stock Options Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accruals/Reversals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Energy Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total</b>	<b>8,902,314</b>	<b>1,257,403</b>	<b>10,159,717</b>	<b>3,285,337</b>	<b>1,215,217</b>	<b>4,500,554</b>	<b>3,362,659</b>	<b>1,210,766</b>	<b>4,573,425</b>	<b>3,346,947</b>	<b>1,228,107</b>	<b>4,575,054</b>	<b>3,429,343</b>	<b>1,278,638</b>	<b>4,707,981</b>

**GULF POWER COMPANY  
CAPITAL EXPENDITURES  
2016 OFFICIAL CAPITAL BUDGET**

	2016	2017	2018	2019	2020
<b>Production</b>					
<b>Environmental</b>					
Environmental Cost Recovery Clause	26,265,184	37,545,554	34,303,989	51,285,978	109,850,868
Environmental (Non-Clause)	3,760,870	5,307,291	9,221,098	9,133,829	1,876,788
Sub-Total Environmental	30,026,054	42,852,845	43,525,087	60,419,807	111,727,656
<b>Non-Environmental</b>					
Plant Crist	26,842,674	14,933,691	15,840,382	34,904,643	53,771,067
Plant Smith excl LTSA	10,348,534	2,050,000	2,150,000	7,138,667	6,315,000
Plant Smith - LTSA	27,491,875				26,110,393
Plant Daniel	3,406,369	8,396,442	5,093,956	2,269,249	6,751,106
Plant Scherer	5,811,885	8,754,943	1,928,353	8,032,167	2,933,627
Renewables	3,120,000	120,000	120,000	120,000	120,000
Co-Generation	1,500,000				
Sub-Total Non-Environmental	77,021,337	34,255,076	25,132,691	52,464,726	96,001,193
Total Production (Including Environmental)	108,547,391	77,107,921	68,657,778	112,884,533	207,728,849
<b>Customer Operations</b>					
Transmission	22,798,349	27,198,434	24,244,700	20,378,500	26,291,000
New Business Distribution	32,884,306	34,152,878	35,986,365	36,850,349	33,032,349
Distribution	27,120,000	33,103,000	34,375,000	29,851,000	27,619,000
Energy Conservation Cost Recovery	2,107,992	2,044,764	2,082,959	2,154,542	2,154,542
Total Customer Operations (Including ECCR)	84,910,647	96,499,076	96,689,024	89,234,391	89,096,891
<b>Ext. Affairs &amp; Corp. Svcs.</b>					
Transportation	3,309,000	3,360,000	3,704,000	3,819,000	3,926,000
Telecommunications/Mobile Systems/Data Network	4,607,880	13,445,470	4,745,470	2,045,470	1,745,470
Corporate Services	13,279,952	5,435,600	1,635,600	1,707,980	1,707,980
Total Ext. Affairs & Corp. Svcs.	21,196,832	22,241,070	10,085,070	7,572,450	7,379,450
<b>Accounting &amp; Finance</b>					
Accounting	119,924	260,230	459,380	441,700	529,891
T&D Warehouse Equipment Replacement	147,000	150,000	150,000	150,000	150,000
Non-Utility	494,664	473,738	448,338	430,021	404,536
Total Accounting & Finance	761,588	883,968	1,057,718	1,021,721	1,084,427
<b>Total Capital Expenditures</b>	<b>215,416,458</b>	<b>196,732,035</b>	<b>176,489,590</b>	<b>210,713,095</b>	<b>305,289,617</b>

Attachment A  
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**ATTACHMENT 35**

**GULF RESPONSE TO CITIZENS' POD NO. 19**

**2014 Q4, 2015 Q4, AND 2016 Q2 BUDGET TO ACTUAL COMPARISONS**

**Gulf Power Company  
O&M Functional Budget Deviations  
2nd Quarter  
Total Company**

Function	Gulf Only				SCS Only				Gulf Only				SCS Only				Total Company			
	Actual YTD	Budget YTD	Variance	% Variance	Actual YTD	Budget YTD	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance
<b>Non-Class O&amp;M</b>																				
Production Operations	17,037,385	18,950,184	(1,812,799)	-9.62%	7,973,785	9,083,801	(1,110,036)	-12.22%	40,840,473	39,536,890	(1,304,583)	-3.30%	17,787,318	17,787,318	0.00%	0.00%	56,627,191	57,323,208	(1,304,583)	-2.28%
Production Maintenance	20,203,121	21,428,171	(1,225,050)	-5.72%	1,307,224	1,052,015	255,209	24.26%	55,441,808	50,871,339	(4,570,469)	-8.98%	2,541,376	2,541,376	0.00%	0.00%	57,983,184	53,412,715	(4,570,469)	-8.56%
<b>Power Production Expense</b>	<b>37,240,498</b>	<b>40,378,358</b>	<b>(3,037,848)</b>	<b>-7.64%</b>	<b>9,280,999</b>	<b>10,135,816</b>	<b>(854,827)</b>	<b>-8.43%</b>	<b>96,282,281</b>	<b>90,407,229</b>	<b>(5,875,052)</b>	<b>-6.00%</b>	<b>20,328,694</b>	<b>20,328,694</b>	<b>0.00%</b>	<b>0.00%</b>	<b>116,610,676</b>	<b>110,735,623</b>	<b>(5,875,052)</b>	<b>-5.31%</b>
Transmission Operations	1,587,843	1,543,921	43,922	2.84%	1,745,200	2,210,692	(465,482)	-21.06%	3,178,395	3,384,470	(206,075)	-6.09%	4,341,300	4,341,300	0.00%	0.00%	7,519,995	7,725,770	(206,075)	-2.67%
Transmission Maintenance	2,424,148	3,194,687	(770,548)	-24.12%	256,664	325,988	(69,334)	-21.27%	6,756,800	6,176,011	(579,588)	-8.58%	630,781	630,781	0.00%	0.00%	7,387,381	6,808,792	(578,889)	-8.50%
<b>Transmission Expense</b>	<b>4,011,991</b>	<b>4,738,611</b>	<b>(726,620)</b>	<b>-16.33%</b>	<b>2,001,864</b>	<b>2,536,679</b>	<b>(534,816)</b>	<b>-21.08%</b>	<b>9,934,894</b>	<b>8,682,481</b>	<b>(1,252,414)</b>	<b>-12.60%</b>	<b>4,972,081</b>	<b>4,972,081</b>	<b>0.00%</b>	<b>0.00%</b>	<b>14,907,078</b>	<b>14,834,962</b>	<b>(72,116)</b>	<b>-0.49%</b>
Distribution Operations	8,106,801	8,739,989	(633,188)	-7.22%	2,477,980	2,653,031	(175,051)	-6.59%	17,009,939	15,745,305	(1,264,634)	-7.43%	5,094,120	5,094,120	0.00%	0.00%	23,303,959	21,439,926	(1,864,033)	-8.00%
Distribution Maintenance	9,028,616	9,232,258	(203,642)	-2.21%	383,968	346,897	37,071	10.70%	20,826,142	17,961,809	(2,864,333)	-13.75%	709,567	709,567	0.00%	0.00%	21,334,709	18,671,376	(2,663,333)	-15.34%
<b>Distribution Expense</b>	<b>17,135,417</b>	<b>17,972,267</b>	<b>(836,849)</b>	<b>-4.85%</b>	<b>2,861,948</b>	<b>3,099,928</b>	<b>(237,979)</b>	<b>-7.69%</b>	<b>38,836,081</b>	<b>33,707,114</b>	<b>(5,128,967)</b>	<b>-13.31%</b>	<b>6,403,687</b>	<b>6,403,687</b>	<b>0.00%</b>	<b>0.00%</b>	<b>44,838,668</b>	<b>40,111,001</b>	<b>(4,727,667)</b>	<b>-10.55%</b>
Customer Accounts Expense	8,036,680	8,548,616	(511,936)	-5.99%	4,266,447	4,484,998	(218,551)	-4.89%	18,003,248	17,716,630	(286,618)	-1.62%	9,059,362	9,059,362	0.00%	0.00%	27,062,610	26,774,982	(287,628)	-1.07%
CS&M Expense	4,930,718	4,865,182	(65,536)	-1.33%	966,843	1,077,896	(111,053)	-10.29%	16,835,153	16,083,322	(751,831)	-4.47%	2,329,093	2,329,093	0.00%	0.00%	13,164,246	12,422,616	(741,630)	-5.64%
Sales	430,228	668,711	(238,483)	-35.67%	10,337	12,216	(1,879)	-15.39%	1,360,898	1,444,934	(84,036)	-6.17%	25,282	25,282	0.00%	0.00%	1,386,180	1,170,216	(215,964)	-16.46%
A&G Operations	33,083,780	34,032,376	(948,596)	-2.79%	8,862,014	9,053,232	(191,218)	-2.11%	71,904,578	68,790,581	(3,113,997)	-4.33%	17,096,208	17,096,208	0.00%	0.00%	89,000,786	85,888,789	(3,113,997)	-3.51%
A&G Maintenance	282,771	281,640	1,131	0.40%	280	23,816	(23,536)	-101.19%	698,058	530,975	(167,083)	-23.93%	40,895	40,895	0.00%	0.00%	738,953	571,870	(167,083)	-22.92%
<b>A&amp;G Expense</b>	<b>33,366,551</b>	<b>34,294,015</b>	<b>(927,464)</b>	<b>-2.70%</b>	<b>8,861,734</b>	<b>9,078,848</b>	<b>(217,114)</b>	<b>-2.39%</b>	<b>72,602,636</b>	<b>69,321,556</b>	<b>(3,281,079)</b>	<b>-4.52%</b>	<b>17,137,103</b>	<b>17,137,103</b>	<b>0.00%</b>	<b>0.00%</b>	<b>89,739,739</b>	<b>86,459,659</b>	<b>(3,281,079)</b>	<b>-3.66%</b>
<b>Total Operations Expense</b>	<b>73,215,434</b>	<b>77,236,960</b>	<b>(4,021,526)</b>	<b>-5.21%</b>	<b>26,311,616</b>	<b>28,785,456</b>	<b>(2,473,840)</b>	<b>-8.59%</b>	<b>163,732,583</b>	<b>156,410,332</b>	<b>(7,322,251)</b>	<b>-4.53%</b>	<b>56,332,683</b>	<b>56,332,683</b>	<b>0.00%</b>	<b>0.00%</b>	<b>220,065,268</b>	<b>212,743,815</b>	<b>(7,321,453)</b>	<b>-3.34%</b>
<b>Total Maintenance Expense</b>	<b>31,630,887</b>	<b>34,116,766</b>	<b>(2,485,879)</b>	<b>-7.29%</b>	<b>1,829,884</b>	<b>1,748,516</b>	<b>81,368</b>	<b>4.65%</b>	<b>83,721,807</b>	<b>75,842,135</b>	<b>(7,879,672)</b>	<b>-9.40%</b>	<b>3,822,618</b>	<b>3,822,618</b>	<b>0.00%</b>	<b>0.00%</b>	<b>87,644,226</b>	<b>79,484,754</b>	<b>(8,159,472)</b>	<b>-9.31%</b>
<b>Total O&amp;M Expense</b>	<b>106,164,081</b>	<b>111,366,628</b>	<b>(5,202,547)</b>	<b>-4.67%</b>	<b>28,238,280</b>	<b>30,533,972</b>	<b>(2,295,682)</b>	<b>-7.52%</b>	<b>247,454,191</b>	<b>231,952,467</b>	<b>(15,501,724)</b>	<b>-6.28%</b>	<b>60,265,302</b>	<b>60,265,302</b>	<b>0.00%</b>	<b>0.00%</b>	<b>307,709,493</b>	<b>292,207,769</b>	<b>(15,501,724)</b>	<b>-5.14%</b>
<b>ECRC</b>																				
Production Operations	5,084,005	12,322,272	(7,248,267)	-58.77%	569,938	173,702	396,236	228.11%	31,267,094	12,112,747	(19,154,347)	-61.30%	360,149	360,149	0.00%	0.00%	31,827,243	12,472,898	(19,354,347)	-61.02%
Production Maintenance	3,112,262	4,032,784	(920,522)	-22.83%	224,812	83,137	141,675	170.41%	10,517,293	11,867,946	(1,350,653)	-12.70%	168,109	168,109	0.00%	0.00%	10,685,402	11,836,055	(1,150,653)	-10.59%
<b>Power Production Expense</b>	<b>8,196,268</b>	<b>16,365,056</b>	<b>(8,168,788)</b>	<b>-50.00%</b>	<b>794,750</b>	<b>256,839</b>	<b>537,911</b>	<b>209.44%</b>	<b>41,784,386</b>	<b>23,980,693</b>	<b>(17,803,693)</b>	<b>-42.61%</b>	<b>528,258</b>	<b>528,258</b>	<b>0.00%</b>	<b>0.00%</b>	<b>42,312,644</b>	<b>24,308,951</b>	<b>(17,803,693)</b>	<b>-42.61%</b>
Transmission Operations	22,660	78,269	(55,609)	-24.93%	26,027	39,827	(13,800)	-34.66%	160,043	106,410	(53,633)	-33.19%	80,777	80,777	0.00%	0.00%	240,820	187,187	(53,633)	-22.27%
Transmission Maintenance	22,860	78,269	(55,609)	-24.33%	26,027	39,827	(13,800)	-34.66%	160,043	106,410	(53,633)	-33.19%	80,777	80,777	0.00%	0.00%	240,820	187,187	(53,633)	-22.27%
Distribution Operations	122,501	125,419	(2,918)	-2.33%	234,701	359,339	(124,638)	-34.69%	3,842,228	3,732,981	(109,247)	-2.86%	726,987	726,987	0.00%	0.00%	4,369,215	4,459,968	(90,753)	-2.03%
Distribution Maintenance	1,650,659	1,818,954	(168,295)	-10.15%	234,701	359,339	(124,638)	-34.69%	3,842,228	3,732,981	(109,247)	-2.86%	726,987	726,987	0.00%	0.00%	4,369,215	4,459,968	(90,753)	-2.03%
<b>Distribution Expense</b>	<b>1,773,160</b>	<b>1,944,373</b>	<b>(171,213)</b>	<b>-9.32%</b>	<b>234,701</b>	<b>359,339</b>	<b>(124,638)</b>	<b>-34.69%</b>	<b>3,842,228</b>	<b>3,732,981</b>	<b>(109,247)</b>	<b>-2.86%</b>	<b>726,987</b>	<b>726,987</b>	<b>0.00%</b>	<b>0.00%</b>	<b>4,369,215</b>	<b>4,459,968</b>	<b>(90,753)</b>	<b>-2.03%</b>
A&G Operations	351,264	421,771	(70,507)	-16.72%	-	-	-	0.00%	853,961	771,344	(82,617)	-9.69%	853,961	771,344	(82,617)	-9.69%	853,961	771,344	(82,617)	-9.69%
A&G Maintenance	351,264	421,771	(70,507)	-16.72%	-	-	-	0.00%	853,961	771,344	(82,617)	-9.69%	853,961	771,344	(82,617)	-9.69%	853,961	771,344	(82,617)	-9.69%
<b>A&amp;G Expense</b>	<b>702,528</b>	<b>843,542</b>	<b>(141,014)</b>	<b>-16.72%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>1,707,922</b>	<b>1,542,688</b>	<b>(165,234)</b>	<b>-9.69%</b>	<b>1,707,922</b>	<b>1,542,688</b>	<b>(165,234)</b>	<b>-9.69%</b>	<b>1,707,922</b>	<b>1,542,688</b>	<b>(165,234)</b>	<b>-9.69%</b>
<b>Total ECRC Operations Expense</b>	<b>8,908,530</b>	<b>18,394,669</b>	<b>(9,486,139)</b>	<b>-51.61%</b>	<b>841,488</b>	<b>530,541</b>	<b>310,947</b>	<b>58.63%</b>	<b>46,672,606</b>	<b>26,815,281</b>	<b>(19,857,325)</b>	<b>-42.57%</b>	<b>1,386,149</b>	<b>1,386,149</b>	<b>0.00%</b>	<b>0.00%</b>	<b>48,058,755</b>	<b>28,201,469</b>	<b>(19,857,286)</b>	<b>-41.36%</b>
<b>Total ECRC Maintenance Expense</b>	<b>4,785,581</b>	<b>5,930,008</b>	<b>(1,144,428)</b>	<b>-19.30%</b>	<b>485,541</b>	<b>482,403</b>	<b>3,138</b>	<b>0.65%</b>	<b>14,319,584</b>	<b>15,507,337</b>	<b>(1,187,753)</b>	<b>-7.67%</b>	<b>976,873</b>	<b>976,873</b>	<b>0.00%</b>	<b>0.00%</b>	<b>15,296,457</b>	<b>16,483,210</b>	<b>(1,186,753)</b>	<b>-7.24%</b>
<b>Total ECRC O&amp;M Expense</b>	<b>13,694,111</b>	<b>24,324,677</b>	<b>(10,630,566)</b>	<b>-43.71%</b>	<b>1,327,029</b>	<b>1,012,944</b>	<b>314,085</b>	<b>31.02%</b>	<b>60,992,190</b>	<b>42,322,618</b>	<b>(18,669,572)</b>	<b>-30.94%</b>	<b>2,363,022</b>	<b>2,363,022</b>	<b>0.00%</b>	<b>0.00%</b>	<b>63,358,977</b>	<b>44,684,679</b>	<b>(18,674,298)</b>	<b>-29.47%</b>
<b>ECRC</b>																				
CS&I Expense	4,241,989	4,827,834	(585,845)	-12.14%	299,071	365,853	(66,782)	-18.25%	8,820,307	8,647,800	(172,507)	-1.96%	742,354	742,354	0.00%	0.00%	9,564,343	9,390,154	(174,189)	-1.84%
A&G Operations	364,303	384,763	(20,460)	-5.32%	-	-	-	0.00%	785,262	740,584	(44,678)	-5.69%	785,262	740,584	(44,678)	-5.69%	785,262	740,584	(44,678)	-5.69%
A&G Maintenance	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%
<b>Total ECRC Operations Expense</b>	<b>4,606,272</b>	<b>5,012,598</b>	<b>(406,326)</b>	<b>-8.11%</b>	<b>299,071</b>	<b>365,853</b>	<b>(66,782)</b>	<b>-18.25%</b>	<b>9,605,570</b>	<b>9,388,384</b>	<b>(217,186)</b>	<b>-2.31%</b>	<b>742,354</b>	<b>742,354</b>	<b>0.00%</b>	<b>0.00%</b>	<b>10,347,924</b>	<b>10,130,738</b>	<b>(217,186)</b>	<b>-2.14%</b>
<b>Recoverable Transmission Expense</b>	<b>8,821,488</b>	<b>8,801,438</b>	<b>20,049</b>	<b>0.23%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>13,401,606</b>	<b>13,401,606</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.00%</b>	<b>13,401,606</b>	<b>13,401,606</b>	<b>-</b>	<b>0.00%</b>
<b>Total O&amp;M Incl. ECRC, ECRC &amp; Trans.</b>	<b>128,995,199</b>	<b>141,979,150</b>	<b>(12,983,951)</b>	<b>-9.15%</b>	<b>29,862,829</b>	<b>31,846,930</b>	<b>(1,984,101)</b>	<b>-6.24%</b>	<b>317,133,872</b>	<b>283,961,719</b>	<b>(33,172,153)</b>	<b>-11.35%</b>	<b>62,333,678</b>	<b>62,333,678</b>	<b>0.00%</b>	<b>0.00%</b>	<b>379,467,860</b>	<b></b>		

Gulf Power Company  
O&M Functional Budget Deviations  
4th Quarter

Total Company

Table with columns: Function, Actual YTD, Budget YTD, Variance, % Variance, and sub-columns for Gulf Only, SCS Only, and Total Company. Rows include Non-Class O&M, ECRC, ECCR, Recoverable Transmission Expense, and GPEB.

\*NOTES: SCS Projections at the Planning Unit level have been set to the annual budget amount. SCS will provide year-end projections separately at the corporate level.

**Gulf Power Company**  
O&M Functional Budget Deviations  
4th Quarter

Total Company

Function	Gulf Only				SCS Only				Gulf Only				SCS Only				Total Company				
	Actual YTD	Budget YTD	Variance	% Variance	Actual YTD	Budget YTD	Variance	% Variance	2014 Budget	YE Projection	Variance	% Variance	2014 Budget	YE Projection	Variance	% Variance	2014 Budget	YE Projection	Variance	% Variance	
<b>Non-Clause O&amp;M</b>																					
Production Operations	34,617,482	39,492,421	(4,874,939)	-12.34%	16,612,196	16,241,521	370,675	2.28%	39,492,421	-	(39,492,421)	100.00%	16,241,521	16,241,521	-	0.00%	55,733,942	16,241,521	(39,492,421)	-243.16%	
Production Maintenance	63,505,661	61,989,236	1,516,424	2.45%	3,704,672	3,210,148	494,524	15.41%	61,989,236	-	(61,989,236)	100.00%	3,210,148	3,210,148	-	0.00%	65,199,384	3,210,148	(61,989,236)	-193.104%	
<b>Power Production Expense</b>	<b>98,123,143</b>	<b>101,481,658</b>	<b>(3,358,516)</b>	<b>-3.31%</b>	<b>20,316,868</b>	<b>19,451,669</b>	<b>865,198</b>	<b>4.45%</b>	<b>101,481,658</b>	<b>-</b>	<b>(101,481,658)</b>	<b>100.00%</b>	<b>19,451,669</b>	<b>19,451,669</b>	<b>-</b>	<b>0.00%</b>	<b>120,833,327</b>	<b>19,451,669</b>	<b>(101,481,658)</b>	<b>-821.71%</b>	
Transmission Operations	2,622,167	2,911,624	(289,457)	-13.38%	3,094,149	2,908,223	187,926	6.47%	2,911,624	-	(2,911,624)	100.00%	2,908,223	2,908,223	-	0.00%	5,817,847	2,908,223	(2,911,624)	-100.19%	
Transmission Maintenance	5,472,579	6,390,559	(917,980)	-14.36%	546,471	571,463	(24,992)	-4.37%	6,390,559	-	(6,390,559)	100.00%	571,463	571,463	-	0.00%	6,982,022	571,463	(6,390,559)	-1118.28%	
<b>Transmission Expense</b>	<b>7,994,746</b>	<b>9,302,183</b>	<b>(1,307,437)</b>	<b>-14.08%</b>	<b>3,640,619</b>	<b>3,477,686</b>	<b>162,933</b>	<b>4.69%</b>	<b>9,302,183</b>	<b>-</b>	<b>(9,302,183)</b>	<b>100.00%</b>	<b>3,477,686</b>	<b>3,477,686</b>	<b>-</b>	<b>0.00%</b>	<b>12,779,868</b>	<b>3,477,686</b>	<b>(9,302,183)</b>	<b>-287.48%</b>	
Distribution Operations	15,394,238	15,295,411	98,827	0.65%	4,771,365	5,130,164	(358,799)	-6.99%	15,295,411	-	(15,295,411)	100.00%	5,130,164	5,130,164	-	0.00%	20,425,575	5,130,164	(15,295,411)	-298.15%	
Distribution Maintenance	20,111,531	21,511,400	(1,399,870)	-6.50%	615,033	763,424	(148,391)	-19.44%	21,511,400	-	(21,511,400)	100.00%	763,424	763,424	-	0.00%	22,273,824	763,424	(21,511,400)	-2817.62%	
<b>Distribution Expense</b>	<b>35,505,769</b>	<b>36,806,812</b>	<b>(1,301,043)</b>	<b>-3.53%</b>	<b>5,386,398</b>	<b>5,893,588</b>	<b>(507,190)</b>	<b>-8.61%</b>	<b>36,806,812</b>	<b>-</b>	<b>(36,806,812)</b>	<b>100.00%</b>	<b>5,893,588</b>	<b>5,893,588</b>	<b>-</b>	<b>0.00%</b>	<b>42,699,400</b>	<b>5,893,588</b>	<b>(36,806,812)</b>	<b>-824.51%</b>	
Customer Accounts Expense	17,286,897	16,876,397	410,499	2.43%	8,133,693	8,804,240	(670,547)	-7.61%	16,876,397	-	(16,876,397)	100.00%	8,804,240	8,804,240	-	0.00%	25,380,637	8,804,240	(16,876,397)	-198.46%	
CS&I Expense	8,411,277	8,697,204	(285,927)	-3.29%	2,046,964	2,052,514	(5,550)	-0.27%	8,697,204	-	(8,697,204)	100.00%	2,052,514	2,052,514	-	0.00%	10,748,718	2,052,514	(8,697,204)	-423.73%	
Sales	1,437,108	1,603,023	(165,914)	-10.34%	23,303	23,291	12	0.05%	1,603,023	-	(1,603,023)	100.00%	23,291	23,291	-	0.00%	1,626,314	23,291	(1,603,023)	-6453.24%	
A&G Operations	64,228,339	64,280,052	(51,713)	-0.08%	15,389,655	15,982,625	(592,970)	-3.59%	64,280,052	-	(64,280,052)	100.00%	15,982,625	15,982,625	-	0.00%	80,242,677	15,982,625	(64,280,052)	-402.69%	
A&G Maintenance	632,371	666,053	(33,682)	-5.06%	7,789	23,724	(15,935)	-67.17%	666,053	-	(666,053)	100.00%	23,724	23,724	-	0.00%	689,777	23,724	(666,053)	-2807.51%	
<b>A&amp;G Expense</b>	<b>64,860,710</b>	<b>64,946,105</b>	<b>(85,395)</b>	<b>-0.13%</b>	<b>15,397,444</b>	<b>15,996,349</b>	<b>(598,905)</b>	<b>-3.88%</b>	<b>64,946,105</b>	<b>-</b>	<b>(64,946,105)</b>	<b>100.00%</b>	<b>15,996,349</b>	<b>15,996,349</b>	<b>-</b>	<b>0.00%</b>	<b>80,932,454</b>	<b>15,996,349</b>	<b>(64,946,105)</b>	<b>-466.26%</b>	
Total Operations Expense	143,895,510	149,055,133	(5,160,623)	-3.46%	50,073,324	50,820,578	(747,254)	-1.47%	149,055,133	-	(149,055,133)	100.00%	50,820,578	50,820,578	-	0.00%	199,976,711	50,820,578	(149,055,133)	-293.30%	
Total Maintenance Expense	89,722,141	90,556,249	(834,107)	-0.92%	5,073,966	4,988,759	85,207	1.71%	90,556,249	-	(90,556,249)	100.00%	4,988,759	4,988,759	-	0.00%	98,125,008	4,988,759	(90,556,249)	-1982.08%	
<b>Total O&amp;M Expense</b>	<b>233,817,651</b>	<b>239,612,382</b>	<b>(5,794,731)</b>	<b>-2.42%</b>	<b>55,147,289</b>	<b>55,389,337</b>	<b>(242,048)</b>	<b>-0.44%</b>	<b>239,612,382</b>	<b>-</b>	<b>(239,612,382)</b>	<b>100.00%</b>	<b>55,389,337</b>	<b>55,389,337</b>	<b>-</b>	<b>0.00%</b>	<b>295,001,719</b>	<b>55,389,337</b>	<b>(239,612,382)</b>	<b>-432.60%</b>	
<b>ECRC</b>																					
Production Operations	15,237,168	15,089,107	148,061	0.98%	475,072	357,076	117,996	33.04%	15,089,107	-	(15,089,107)	100.00%	357,076	357,076	-	0.00%	15,448,183	357,076	(15,089,107)	-4225.74%	
Production Maintenance	5,799,735	8,328,024	(2,528,289)	-30.36%	276,815	195,426	81,389	41.65%	8,328,024	-	(8,328,024)	100.00%	195,426	195,426	-	0.00%	8,523,450	195,426	(8,328,024)	-4021.47%	
<b>Power Production Expense</b>	<b>21,036,903</b>	<b>23,417,131</b>	<b>(2,380,228)</b>	<b>-10.16%</b>	<b>751,887</b>	<b>552,502</b>	<b>199,385</b>	<b>36.09%</b>	<b>23,417,131</b>	<b>-</b>	<b>(23,417,131)</b>	<b>100.00%</b>	<b>552,502</b>	<b>552,502</b>	<b>-</b>	<b>0.00%</b>	<b>23,969,533</b>	<b>552,502</b>	<b>(23,417,131)</b>	<b>-4238.38%</b>	
Transmission Operations	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	
Transmission Maintenance	117,563	154,169	(36,606)	-23.74%	83,439	73,650	9,789	13.29%	154,169	-	(154,169)	100.00%	73,650	73,650	-	0.00%	227,819	73,650	(154,169)	-209.33%	
<b>Transmission Expense</b>	<b>117,563</b>	<b>154,169</b>	<b>(36,606)</b>	<b>-23.74%</b>	<b>83,439</b>	<b>73,650</b>	<b>9,789</b>	<b>13.29%</b>	<b>154,169</b>	<b>-</b>	<b>(154,169)</b>	<b>100.00%</b>	<b>73,650</b>	<b>73,650</b>	<b>-</b>	<b>0.00%</b>	<b>227,819</b>	<b>73,650</b>	<b>(154,169)</b>	<b>-209.33%</b>	
Distribution Operations	281,366	220,064	61,292	27.85%	-	-	-	0.00%	220,064	-	(220,064)	100.00%	100,000	100,000	-	0.00%	2,915,749	100,000	(2,815,749)	-328.67%	
Distribution Maintenance	4,710,462	2,235,564	2,474,898	110.71%	758,959	680,185	78,774	11.58%	2,235,564	-	(2,235,564)	100.00%	680,185	680,185	-	0.00%	3,135,813	680,185	(2,235,564)	-312.02%	
<b>Distribution Expense</b>	<b>4,991,818</b>	<b>2,455,628</b>	<b>2,536,190</b>	<b>103.28%</b>	<b>758,959</b>	<b>680,185</b>	<b>78,774</b>	<b>11.58%</b>	<b>2,455,628</b>	<b>-</b>	<b>(2,455,628)</b>	<b>100.00%</b>	<b>680,185</b>	<b>680,185</b>	<b>-</b>	<b>0.00%</b>	<b>3,135,813</b>	<b>680,185</b>	<b>(2,455,628)</b>	<b>-312.02%</b>	
A&G Operations	505,841	688,764	(182,923)	-26.56%	-	-	-	0.00%	688,764	-	(688,764)	100.00%	-	-	-	0.00%	688,764	-	(688,764)	100.00%	
A&G Maintenance	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	
<b>A&amp;G Expense</b>	<b>505,841</b>	<b>688,764</b>	<b>(182,923)</b>	<b>-26.56%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>688,764</b>	<b>-</b>	<b>(688,764)</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>688,764</b>	<b>-</b>	<b>(688,764)</b>	<b>100.00%</b>	
<b>Total ECRC Operations Expense</b>	<b>16,024,365</b>	<b>15,997,935</b>	<b>26,431</b>	<b>0.17%</b>	<b>475,072</b>	<b>357,076</b>	<b>117,996</b>	<b>33.04%</b>	<b>15,997,935</b>	<b>-</b>	<b>(15,997,935)</b>	<b>100.00%</b>	<b>357,076</b>	<b>357,076</b>	<b>-</b>	<b>0.00%</b>	<b>16,355,011</b>	<b>357,076</b>	<b>(15,997,935)</b>	<b>-4480.26%</b>	
<b>Total ECRC Maintenance Expense</b>	<b>10,627,759</b>	<b>10,717,757</b>	<b>(89,998)</b>	<b>-0.84%</b>	<b>1,118,213</b>	<b>949,261</b>	<b>168,952</b>	<b>17.90%</b>	<b>10,717,757</b>	<b>-</b>	<b>(10,717,757)</b>	<b>100.00%</b>	<b>949,261</b>	<b>949,261</b>	<b>-</b>	<b>0.00%</b>	<b>11,867,018</b>	<b>949,261</b>	<b>(10,717,757)</b>	<b>-1129.06%</b>	
<b>Total ECRC O&amp;M Expense</b>	<b>26,652,125</b>	<b>26,715,692</b>	<b>(63,567)</b>	<b>-0.24%</b>	<b>1,593,285</b>	<b>1,306,337</b>	<b>286,948</b>	<b>22.04%</b>	<b>26,715,692</b>	<b>-</b>	<b>(26,715,692)</b>	<b>100.00%</b>	<b>1,306,337</b>	<b>1,306,337</b>	<b>-</b>	<b>0.00%</b>	<b>28,022,029</b>	<b>1,306,337</b>	<b>(26,715,692)</b>	<b>-2045.08%</b>	
<b>ECOR</b>																					
CS&I Expense	13,502,275	17,747,743	(4,245,468)	-23.92%	596,737	794,903	(198,166)	-24.93%	17,747,743	-	(17,747,743)	100.00%	794,903	794,903	-	0.00%	18,542,646	794,903	(17,747,743)	-2232.89%	
A&G Operations	977,220	1,246,814	(269,594)	-21.62%	-	-	-	0.00%	1,246,814	-	(1,246,814)	100.00%	-	-	-	0.00%	1,246,814	-	(1,246,814)	100.00%	
A&G Maintenance	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	-	-	-	0.00%	
<b>Total ECOR Operations Expense</b>	<b>14,479,495</b>	<b>18,994,557</b>	<b>(4,515,061)</b>	<b>-23.77%</b>	<b>596,737</b>	<b>794,903</b>	<b>(198,166)</b>	<b>-24.93%</b>	<b>18,994,557</b>	<b>-</b>	<b>(18,994,557)</b>	<b>100.00%</b>	<b>794,903</b>	<b>794,903</b>	<b>-</b>	<b>0.00%</b>	<b>19,789,460</b>	<b>794,903</b>	<b>(18,994,557)</b>	<b>-2389.64%</b>	
<b>Recoverable Transmission Expense</b>	<b>13,396,243</b>	<b>13,271,422</b>	<b>124,821</b>	<b>0.94%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>13,271,422</b>	<b>-</b>	<b>(13,271,422)</b>	<b>100.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>13,271,422</b>	<b>-</b>	<b>(13,271,422)</b>	<b>100.00%</b>	
<b>Total O&amp;M incl. ECRC, ECOR &amp; Trans.</b>	<b>288,146,516</b>	<b>298,694,053</b>	<b>(10,547,537)</b>	<b>-3.53%</b>	<b>57,335,311</b>	<b>57,490,677</b>	<b>(155,366)</b>	<b>-0.27%</b>	<b>298,694,053</b>	<b>-</b>	<b>(298,694,053)</b>	<b>100.00%</b>	<b>57,490,677</b>	<b>57,490,677</b>	<b>-</b>	<b>0.00%</b>	<b>356,084,630</b>	<b>57,490,677</b>	<b>(298,694,053)</b>	<b>-519.38%</b>	
<b>OPER</b>																					
New Products and Services	1,214,336	5,533,401	(4,319,065)	-78.06%	45,791	45,678	113	0.25%	5,533,401	-	(5,533,401)	100.00%									

**ATTACHMENT 36**

**GULF RESPONSE TO CITIZENS' POD NO. 20**

**REQUEST FOR UPDATED VERSION OF EXHIBIT NO. JJM-1,  
SCHEDULE 8 FOR A PROJECTED MONTHLY BALANCE SHEET FOR  
THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

Citizens' First Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
November 14, 2016  
Item No. 20  
Page 1 of 1

20. Budget. Refer to Exhibit No. JJM-1, Schedule 7. If the Company has a more recent version of Gulf's projected monthly Balance Sheet for the period December 2016 through December 2017 than the version provided on Schedule 7, please provide a copy of the most recent version available.

ANSWER:

There are no responsive documents for this request.

**ATTACHMENT 37**

**GULF RESPONSE TO CITIZENS' POD NO. 21**

**REQUEST FOR UPDATED VERSION OF EXHIBIT NO. JJM-1,  
SCHEDULE 8 FOR A PROJECTED MONTHLY INCOME STATEMENT  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

Citizens' First Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
November 14, 2016  
Item No. 21  
Page 1 of 1

21. **Budget.** Refer to Exhibit No. JJM-1, Schedule 8. If the Company has a more recent version of Gulf's projected monthly Income Statement for the twelve months ended December 31, 2017 than the version provided on Schedule 8, please provide a copy of the most recent version available.

**ANSWER:**

There are no responsive documents for this request.

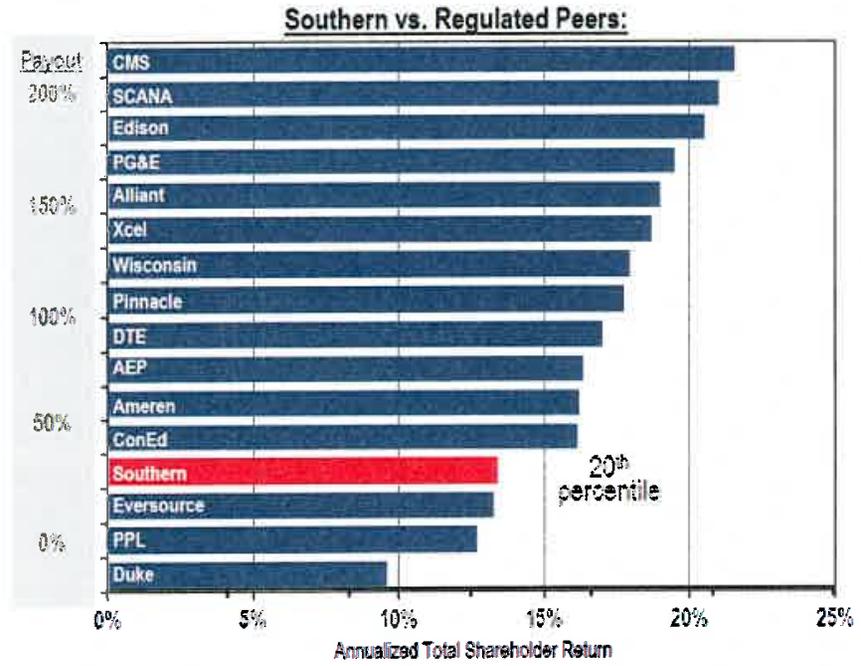
**ATTACHMENT 38**

**GULF RESPONSE TO CITIZENS' POD NO. 26**

**PERFORMANCE PAY PLAN**

# 2014 - 2016 Performance Share Program

## As of September 30, 2016



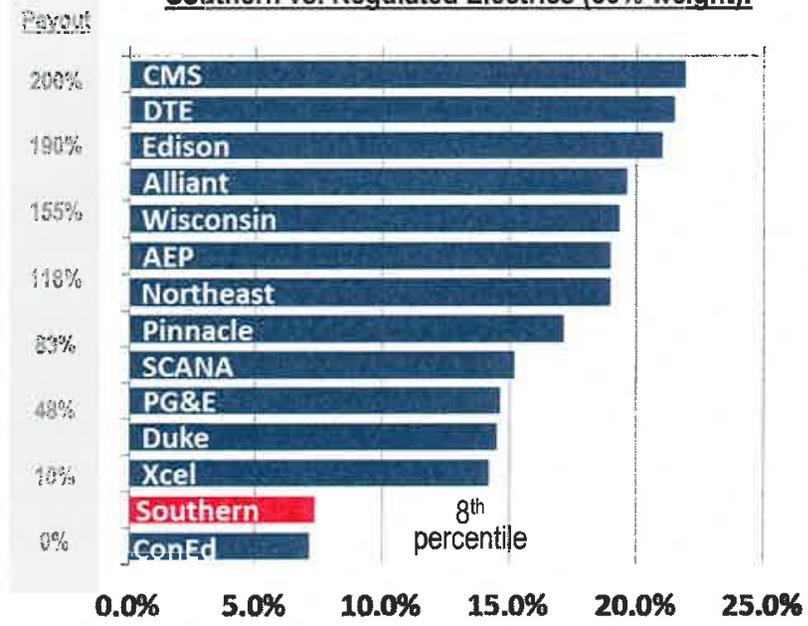
Achieving this level of performance through Q4 2016 would result in a 25% payout

**Total Payout: 25% of target**

Example: 2014 target share grant multiplied by final payout % = shares awarded (pre-tax)

# 2012 – 2014 Performance Share Program As of December 31st, 2014

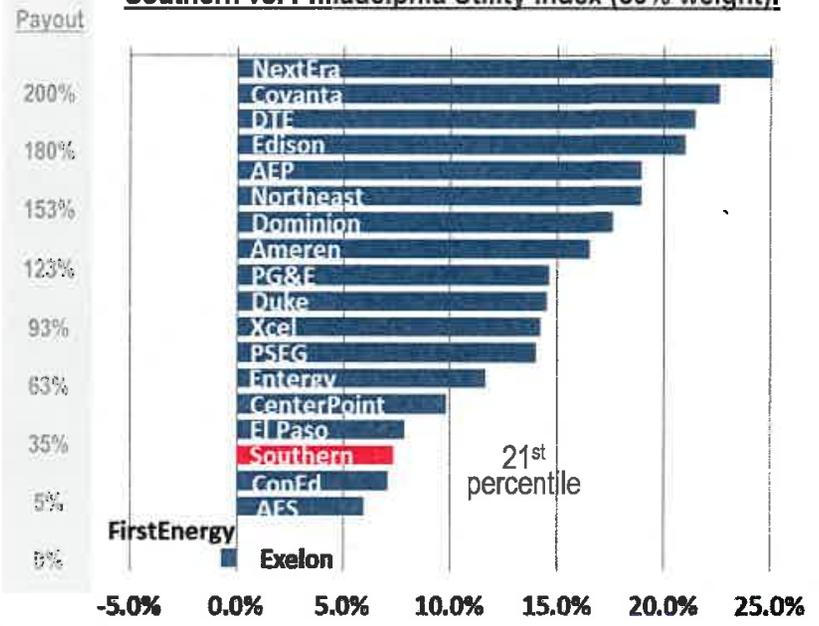
**Southern vs. Regulated Electrics (50% weight):**



Annualized Total Shareholder Return

**This performance resulted in a 0% payout for the performance period.**

**Southern vs. Philadelphia Utility Index (50% weight):**



Annualized Total Shareholder Return

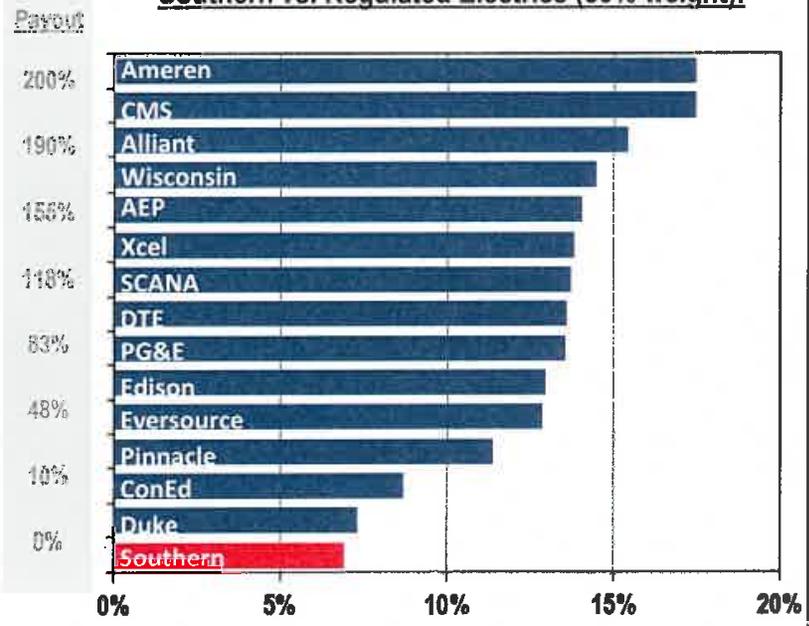
**This performance resulted in a 28% payout for the performance period.**

**Total Payout: 14% of target**  
*(0% x 50%) + (28% x 50%)*

160186-OPC-POD-26-2  
Example: 2012 target share grant multiplied by final payout % = shares awarded (pre-tax)

# 2013 - 2015 Performance Share Program As of December 31<sup>st</sup>, 2015

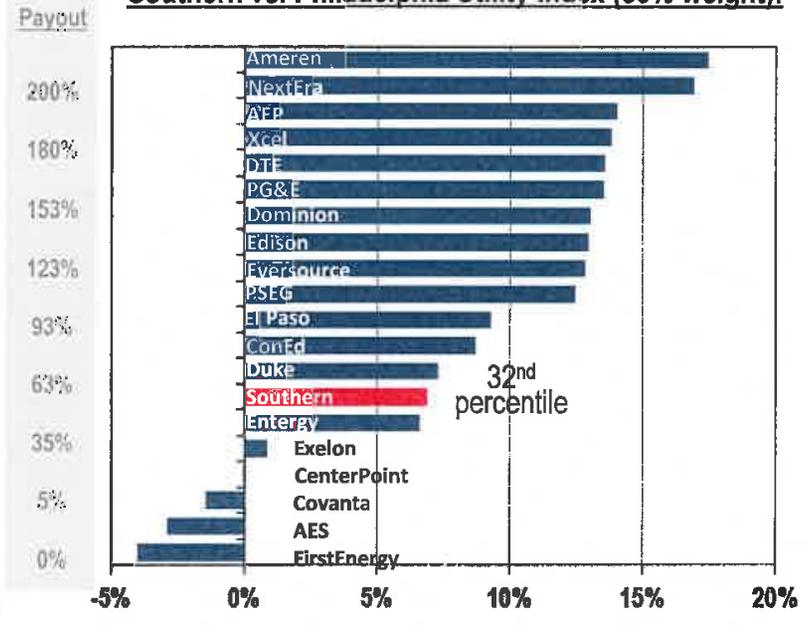
**Southern vs. Regulated Electrics (50% weight):**



Annualized Total Shareholder Return

**This performance resulted in a 0% payout for the performance period.**

**Southern vs. Philadelphia Utility Index (50% weight):**



Annualized Total Shareholder Return

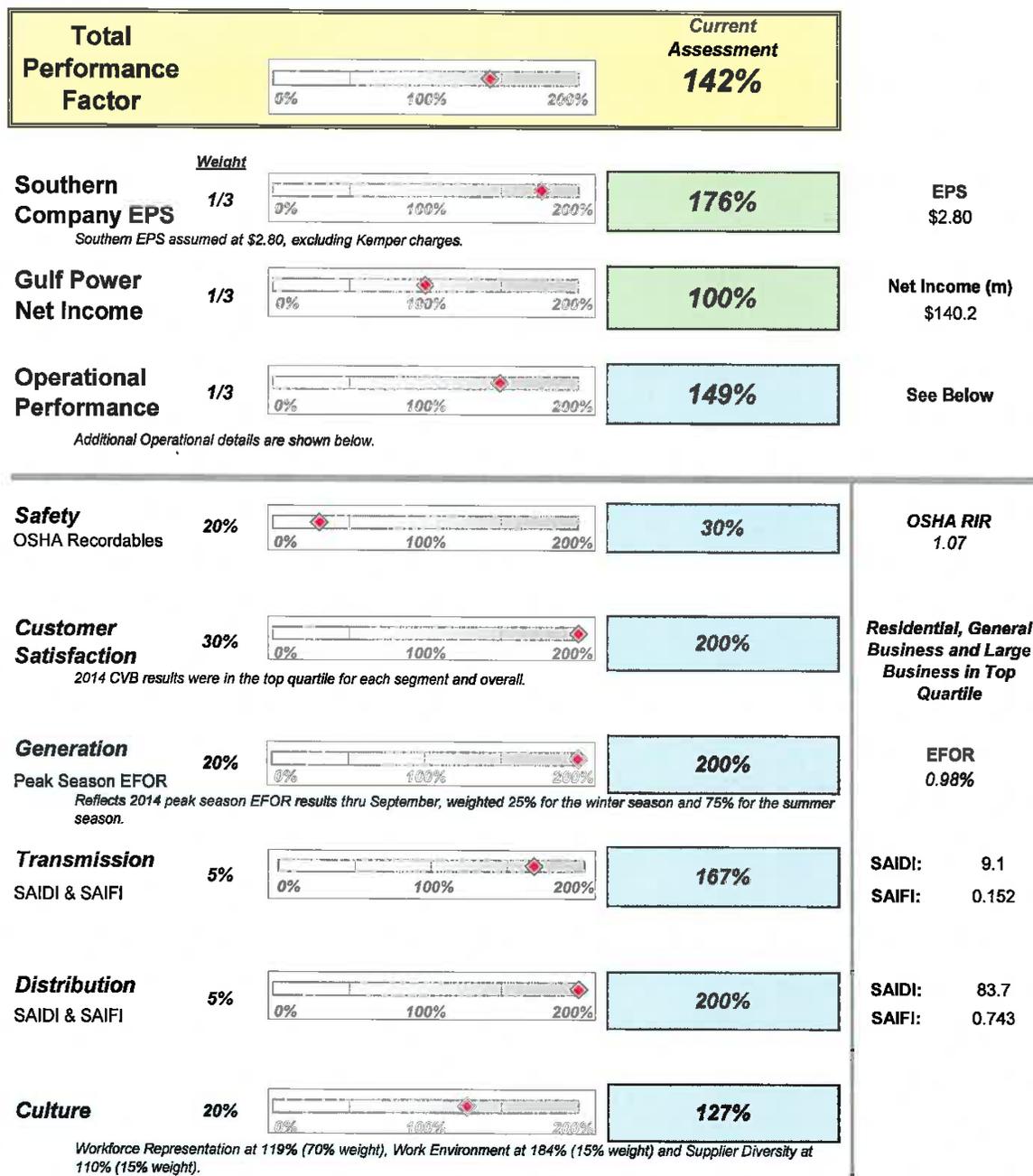
**This performance resulted in a 55% payout for the performance period.**

**Total Payout: 28% of target**  
**(0% x 50%) + (55% x 50%)**

160186-OPC-POD-26-3

**Example: 2013 target share grant multiplied by final payout % = shares awarded (pre-tax)**

## Gulf Power Company 2014 PPP Assessment - Final



## 2014 Gulf Power PPP Goals

*Applicable to all eligible Gulf employees*

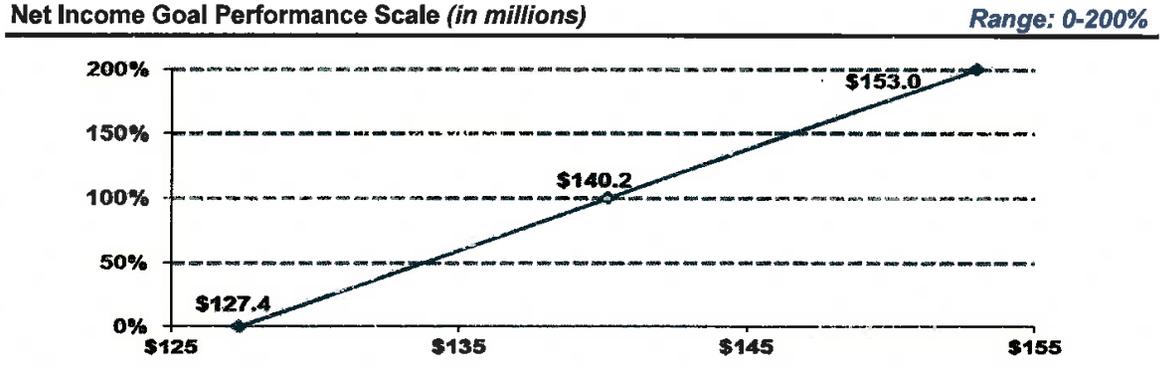
**Operational**  
(1/3)

Safety (20%)
<b>Target Zero</b> OSHA Recordable Incidence Rate (20%)

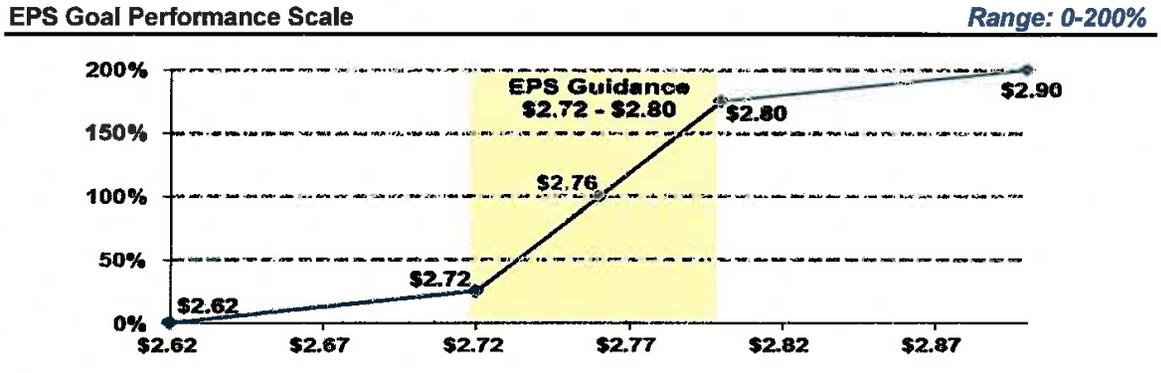
Operations (60%)
<b>Customer Satisfaction (30%)</b> <b>Generation (15%)</b> Transmission (7.5%) <i>SAIDI &amp; SAIFI (3.75% each)</i>
Distribution (7.5%) <i>SAIDI &amp; SAIFI (3.75% each)</i>

Culture (20%)
<b>Workforce Representation (14%)</b> Leadership (7%) Leadership Pipeline (3.5%) Total Workforce (3.5%)
<b>Work Environment (3%)</b> <b>Supplier Diversity (3%)</b>

**Gulf Power Net Income**  
(1/3)



**Southern Company EPS**  
(1/3)



## 2014 Gulf Power PPP Goals

### Operational Goal Performance Scales

*Range: 0-200%*

#### Safety (20%)

Target Zero	
Scale	OSHA Recordable Incidence Rate
200%	0.57
100%	0.93
0%	1.13

#### Operations (60%)

Customer Satisfaction		Goal Detail	
Scale	Customer Value Benchmark Study	Overall performance determines the payout range while Residential, General Business, and Large Business segment results determine the score within that range, based on the scale below.	
200%	Top Quartile Overall and 3 Points		
167%	Top Quartile Overall and 4 Points		
133%	Top Quartile Overall and 5 Points		
67%	Top Quartile Overall and 6 Points or more OR 2nd Quartile Overall and 6 Points or less		
33%	2nd Quartile Overall and 7 Points		
0%	2nd Quartile Overall and 8 Points or more	1st Quartile	1 Point
		2nd Quartile	2 Points
		3rd Quartile	3 Points
		4th Quartile	4 Points

Scale	Generation	Transmission		Distribution	
	Peak Season EFOR	SAIDI Duration/MVA	SAIFI Frequency/MVA	SAIDI Duration/Customer	SAIFI Frequency/Customer
200%	3.10%	10.3	0.136	98.1	0.927
150%	Interpolate	11.2	0.148	Interpolate	Interpolate
100%	5.51%	12.1	0.161	109.0	1.030
0%	9.00%	17.5	0.233	141.7	1.339

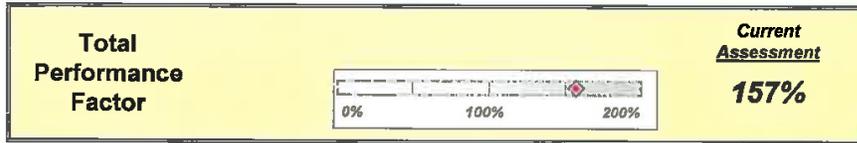
#### Culture (20%)

Scale	Representation			Work Environment	Supplier Diversity
	Leadership	Leadership Pipeline	Total Workforce	Internal Employee Survey	% of Total Spend
200%	Subjective assessment by the Southern Company CEO and Management Council			85%	18.89%
100%				75%	15.74%
0%				65%	9.50%

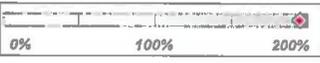
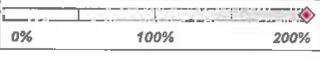
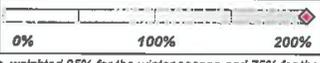
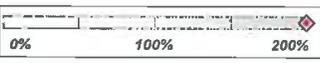
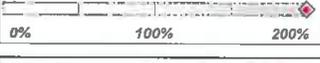
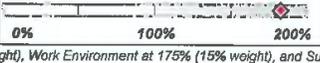
### Financial Trigger

- Southern Company EPS must exceed prior year dividend to provide any PPP opportunity (dividend funding mechanism). The intent of the dividend funding mechanism is to ensure adequate coverage of the dividend payments and to eliminate PPP payouts only under circumstances that prevent or threaten continuation of the dividend at the prior year's level. It is not intended to activate when non-recurring, non-cash items occur. Thus, in situations where EPS does not exceed the prior year dividend but Southern Company's earnings are sufficient to fund the dividend, PPP will not be affected by this provision.

## Gulf Power Company 2015 PPP Assessment - Final



<b>Southern Company EPS</b>	<i>Weight</i> 1/3		<b>151%</b>	
<small>EPS estimate is at \$2.86, excluding charges related to the Kemper IGCC project, AGL Resources acquisition costs, MCAR settlement costs and a gain related to SMEPA contract termination.</small>				
<b>Business Unit Financial Goals</b>	1/3		<b>125%</b>	<b>Net Income</b> \$148.0
<b>Operational Performance</b>	1/3		<b>196%</b>	<b>See Below</b>

<b>Safety</b>	20%		<b>195%</b>	
OSHA Recordables				<b>Operational Results</b> <b>OSHA RIR</b> 0.57
<b>Customer Satisfaction</b>	30%		<b>200%</b>	<b>Residential, General Business and Large Business in Top Quartile</b>
<b>Generation</b>	20%		<b>200%</b>	<b>EFOR:</b> 0.87%
Peak Season EFOR				
<small>Reflects 2015 peak season EFOR projections, weighted 25% for the winter season and 75% for the summer season.</small>				
<b>Transmission</b>	5%		<b>200%</b>	<b>SAIDI:</b> 9.5 <b>SAIFI:</b> 0.105
SAIDI & SAIFI				
<b>Distribution</b>	5%		<b>200%</b>	<b>SAIDI:</b> 76.0 <b>SAIFI:</b> 0.788
SAIDI & SAIFI				
<b>Culture</b>	20%		<b>183%</b>	

Workforce Representation at 181% (70% weight), Work Environment at 175% (15% weight), and Supplier Diversity at 200% (15% weight).

## 2015 Gulf Power PPP Goals

Applicable to all eligible Gulf employees

**Operational**  
(1/3)

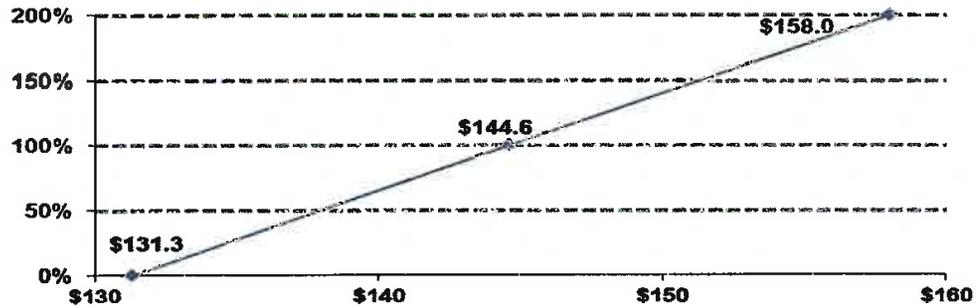
Safety (20%)
<b>Target Zero</b>
OSHA Recordable
Incidence Rate (20%)

Operations (60%)
<b>Customer Satisfaction (30%)</b>
<b>Generation (15%)</b>
<b>Transmission (7.5%)</b>
SAIDI & SAIFI (3.75% each)
<b>Distribution (7.5%)</b>
SAIDI & SAIFI (3.75% each)

Culture (20%)
<b>Workforce Representation (14%)</b>
Leadership (7%)
Leadership Pipeline (3.5%)
Total Workforce (3.5%)
<b>Work Environment (3%)</b>
<b>Supplier Diversity (3%)</b>

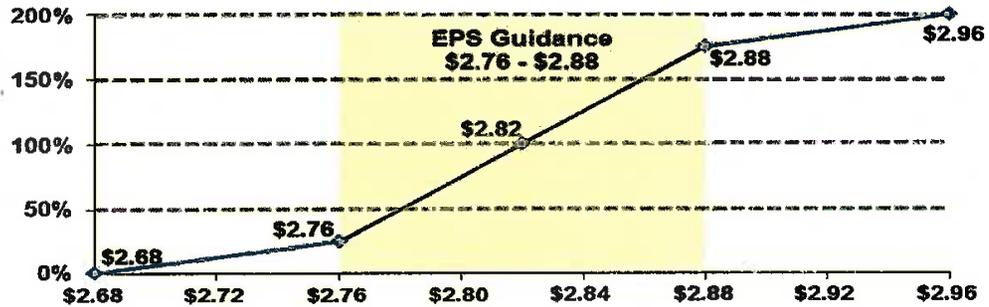
**Gulf Power Net Income**  
(1/3)

**Net Income Goal Performance Scale (in millions)** *Range: 0-200%*



**Southern Company EPS**  
(1/3)

**EPS Goal Performance Scale** *Range: 0-200%*



## 2015 Gulf Power PPP Goals

Range: 0-200%

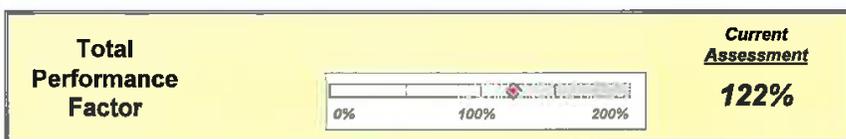
### Operational Goal Performance Scales

<b>Safety</b> (20%)	<b>Target Zero</b>								
	<u>Scale</u>	<u>OSHA Recordable Incidence Rate</u>							
	200%	0.56							
	100%	0.78							
	0%	1.00							
<b>Operations</b> (60%)	<b>Customer Satisfaction</b>			<b>Goal Detail</b>					
	<u>Scale</u>	<u>Customer Value Benchmark Study</u>			Overall performance determines the payout range while Residential, General Business, and Large Business segment results determine the score within that range, based on the scale below.				
	200%	Top Quartile Overall and 3 Points							
	167%	Top Quartile Overall and 4 Points							
	133%	Top Quartile Overall and 5 Points							
	67%	Top Quartile Overall and 6 Points or more <b>OR</b> 2nd Quartile Overall and 6 Points or less			<i>1st Quartile</i>	<i>1 Point</i>			
	33%	2nd Quartile Overall and 7 Points			<i>2nd Quartile</i>	<i>2 Points</i>			
	0%	2nd Quartile Overall and 8 Points or more			<i>3rd Quartile</i>	<i>3 Points</i>			
					<i>4th Quartile</i>	<i>4 Points</i>			
		<b>Generation</b>		<b>Transmission</b>		<b>Distribution</b>			
<u>Scale</u>	<u>Peak Season</u>	<u>SAIDI</u>	<u>SAIFI</u>	<u>SAIDI</u>	<u>SAIFI</u>				
200%	EFOR	Duration/MVA	Frequency/MVA	Duration/Customer	Frequency/Customer				
150%	Interpolate	10.2	0.139	90.8	0.859				
100%	6.02%	11.1	0.151	Interpolate	Interpolate				
0%	9.00%	12.0	0.163	100.9	0.954				
		17.4	0.236	131.2	1.240				
<b>Culture</b> (20%)	<b>Representation</b>			<b>Work Environment</b>			<b>Supplier Diversity</b>		
	<u>Scale</u>	<u>Leadership</u>	<u>Leadership Pipeline</u>	<u>Total Workforce</u>	<u>Lifestyles Activations</u>	<u>Premium Reductions</u>	<u>Inclusion Index</u>	<u>Specialty Lists</u>	<u>% of Total Spend</u>
	200%	Subjective assessment by the Southern Company CEO and Management Council			86.94%	74.82%	Top Decile	Inclusion in 4 of 4	18.79%
	100%				86.51%	73.99%	Top Quartile SE	Inclusion in 2 of 4	15.66%
	0%				86.08%	73.16%	Median SE	Inclusion in 1 of 4	9.50%

### Financial Trigger

- Southern Company EPS must exceed prior year dividend to provide any PPP opportunity (dividend funding mechanism). The intent of the dividend funding mechanism is to ensure adequate coverage of the dividend payments and to eliminate PPP payouts only under circumstances that prevent or threaten continuation of the dividend at the prior year's level. It is not intended to activate when non-recurring, non-cash items occur. Thus, in situations where EPS does not exceed the prior year dividend but Southern Company's earnings are sufficient to fund the dividend, PPP will not be affected by this provision.

### Gulf Power Company 2016 Q2 PPP Assessment



	<i>Weight</i>			
<b>Southern Company EPS</b>	1/3		<b>100%</b>	EPS \$2.76 - \$2.88
<b>Business Unit Financial Goals</b>	1/3		<b>110%</b>	Net Income \$120.1
<b>Operational Performance</b>	1/3		<b>156%</b>	See Below

*Assumes 2016 Customer Satisfaction results will maintain the top quartile performance from 2015.*

<b>Safety</b> OSHA Recordables	20%		<b>104%</b>	
<i>Current assessment reflects May YTD results.</i>				
<b>Customer Satisfaction</b>	30%		<b>TBD</b>	Final CVB results will be available in Q3
<i>2016 results will be available during Q3. 2015 CVB results were in the top quartile for each segment and overall. If the 2016 results are the same as 2015, then the payout would be 200% for this goal.</i>				
<b>Generation</b> Peak Season EFOR	20%		<b>200%</b>	EFOR: 0.15%
<i>Reflects 2016 peak season EFOR projections, weighted 25% for the winter season and 75% for the summer season.</i>				
<b>Transmission</b> SAIDI & SAIFI	5%		<b>186%</b>	SAIDI: 10.6 SAIFI: 0.117
<b>Distribution</b> SAIDI & SAIFI	5%		<b>126%</b>	SAIDI: 86.6 SAIFI: 0.843
<b>Culture</b>	20%		<b>110%</b>	See Q1 Scorecard

Operational Results

OSHA RIR:	1.10
OSHA SIIR:	0.18
EFOR: 0.15%	
SAIDI:	10.6
SAIFI:	0.117
SAIDI:	86.6
SAIFI:	0.843
See Q1 Scorecard	

## 2016 Gulf Power PPP Goals

*Applicable to all eligible Gulf employees*

**Operational**  
(1/3)

Safety (20%)
<b>Target Zero</b>
Serious Injury
Incident Rate (50%)
Safety Management
System Metrics (30%)
OSHA Recordable
Incidence Rate (20%)

Operations (60%)
<b>Customer Satisfaction (30%)</b>
<b>Generation (15%)</b>
<b>Transmission (7.5%)</b>
SAIDI & SAIFI (3.75% each)
<b>Distribution (7.5%)</b>
SAIDI & SAIFI (3.75% each)

Culture (20%)
<b>Workforce Representation (14%)</b>
Leadership (7%)
Leadership Pipeline (3.5%)
Total Workforce (3.5%)
<b>Work Environment (3%)</b>
<b>Supplier Diversity (3%)</b>

**Gulf Power Net Income**  
(1/3)

**Net Income Goal Performance Scale (in millions)**

*Range: 0-200%*



**Southern Company EPS**  
(1/3)

**EPS Goal Performance Scale**

*Range: 0-200%*



## 2016 Gulf Power PPP Goals

Range: 0-200%

### Operational Goal Performance Scales

<b>Safety</b> (20%)	<b>Target Zero</b>		<b>Serious Injuries</b>		
	<b>Scale</b>	<b>OSHA Recordable Incidence Rate (20%)</b>	<b>Serious Injury Incident Rate (50%)</b>	<b>Safety Management System Metrics (30%)</b>	
	200%	0.55	0.00	100%	
	100%	0.77	0.17	90%	
	0%	0.96	0.25	75%	

<b>Operations</b> (60%)	<b>Customer Satisfaction</b>			<b>Goal Detail</b>		
	<b>Scale</b>	<b>Customer Value Benchmark Study</b>			Overall performance determines the payout range while Residential, General Business, and Large Business segment results determine the score within that range, based on the scale below.	
	200%	Top Quartile Overall and 3 Points				
	167%	Top Quartile Overall and 4 Points				
	133%	Top Quartile Overall and 5 Points				
	67%	Top Quartile Overall and 6 Points or more <b>OR</b> 2nd Quartile Overall and 6 Points or less				
	33%	2nd Quartile Overall and 7 Points			1st Quartile	1 Point
	0%	2nd Quartile Overall and 8 Points or more			2nd Quartile	2 Points
					3rd Quartile	3 Points
					4th Quartile	4 Points

<b>Generation</b>	<b>Generation</b>		<b>Transmission</b>		<b>Distribution</b>	
	<b>Scale</b>	<b>Peak Season EFOR</b>	<b>SAIDI Duration/MVA</b>	<b>SAIFI Frequency/MVA</b>	<b>SAIDI Duration/Customer</b>	<b>SAIFI Frequency/Customer</b>
	200%	3.10%	10.1	0.121	81.3	0.767
	150%	Interpolate	11.0	0.132	Interpolate	Interpolate
	100%	5.25%	11.9	0.142	90.3	0.852
	0%	9.00%	17.2	0.207	117.4	1.108

<b>Culture</b> (20%)	<b>Representation</b>			<b>Work Environment</b>			<b>Supplier Diversity</b>	
	<b>Scale</b>	<b>Leadership</b>	<b>Pipeline</b>	<b>Total Workforce</b>	<b>Engagement Survey</b>	<b>Premium Reductions</b>	<b>Inclusion Index</b>	<b>Specialty Lists</b>
	200%	Subjective assessment by the Southern Company CEO and Management Council			93.00%	57.28%	Top Decile	Inclusion in 4 of 4
	100%				83.00%	55.42%	Top Quartile SE	Inclusion in 2 of 4
	0%				73.00%	53.57%	Median SE	Inclusion in 1 of 4
							<b>% of Total Spend</b>	
							19.14%	
							15.95%	
							9.50%	

### Financial Trigger

- Southern Company EPS must exceed prior year dividend to provide any PPP opportunity (dividend funding mechanism). The intent of the dividend funding mechanism is to ensure adequate coverage of the dividend payments and to eliminate PPP payouts only under circumstances that prevent or threaten continuation of the dividend at the prior year's level. It is not intended to activate when non-recurring, non-cash items occur. Thus, in situations where EPS does not exceed the prior year dividend but Southern Company's earnings are sufficient to fund the dividend, PPP will not be affected by this provision.

**ATTACHMENT 39**

**GULF RESPONSE TO CITIZENS' POD NO. 29**

**(CONFIDENTIAL)**

**PENSION PLAN CONTRIBUTIONS**

160186-OPC-POD-29-1

**Gulf Power Company**  
**Tax-Qualified Pension Plan Scenarios**  
 (Does not include other post retirement components)

(\$ in 1,000,000s)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
<b>ASC 719-30/60 Costs</b>												
2016 Budget	2.57	0.45	(0.94)	(1.42)	(1.82)	(2.84)	(3.84)	(4.55)	(5.21)	(5.02)	(2.45)	
Updated Projection (July 2016)	2.13	6.10	6.31	6.86	7.24	6.88	6.60	5.22	0.81	(2.01)	(3.99)	
With Contribution made in December 2016	2.13	(0.47)	(1.42)	(1.76)	(1.93)	(3.10)	(4.25)	(5.44)	(6.63)	(7.84)	(9.03)	
<b>Savings with Contribution</b>		(6.6)	(7.7)	(8.4)	(9.2)	(10.0)	(10.8)	(10.7)	(7.4)	(5.8)	(5.0)	
<i>PBGC Variable Premiums Included in savings</i>		(0.7)	(1.3)	(1.4)	(1.5)	(1.2)	(1.6)	(1.4)	0.0	0.0	0.0	
<b>Cash Contribution Projections</b>												
2016 Budget Required Contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.9	16.9	3.9	0.0	<b>Total</b>
Updated Required Contributions- No Dec. 2016 Contribution	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29.2	29.7	24.1	7.6	<b>27.7</b>
With Contribution made in Dec. 2016	71.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	<b>90.6</b>
<b>Accrued/Prepaid Benefit</b>												
2016 Budget	96.0	93.1	92.7	93.6	95.0	96.9	99.7	103.5	115.2	136.4	150.3	
Updated Projection with No Dec. 2016 Contribution	96.0	93.9	87.8	81.5	74.8	67.8	60.7	54.1	48.1	40.7	33.0	
With Contribution Dec. 2016	96.0	165.4	165.8	167.3	169.0	171.0	174.1	178.3	183.7	190.4	196.2	
<b>Accumulated Deferred Income Tax Estimate (ADIT)</b>												
2016 Budget	(36.6)	(35.9)	(35.8)	(36.0)	(36.4)	(36.8)	(37.8)	(38.6)	(41.8)	(48.3)	(51.6)	
Updated Projection with No Dec. 2016 Contribution	(36.6)	(36.1)	(34.5)	(32.9)	(31.1)	(29.2)	(27.4)	(25.6)	(22.6)	(19.9)	(16.4)	
With Dec. 2016 Contribution	(36.6)	(58.6)	(56.7)	(57.1)	(57.5)	(58.1)	(58.9)	(60.0)	(61.4)	(63.1)	(65.2)	
<b>Average Prepaid Benefit (Prepaid less ADIT)</b>												
2016 Budget	58.3	57.1	57.3	58.1	59.3	61.1	63.5	69.2	81.7	94.4	98.7	
Updated Projection with No Dec. 2016 Contribution	58.3	55.8	51.0	48.2	41.1	35.9	30.9	26.9	25.7	20.8	16.6	
With Dec. 2016 Contribution	58.3	109.0	109.7	110.8	112.2	114.0	118.8	120.3	124.8	130.1	133.0	
<b>Cost of capital estimate:</b>												
2016 Budget	10.45%	6.1	6.0	6.0	6.1	6.2	6.4	6.6	7.2	8.5	10.3	
Updated Projection with No Dec. 2016 Contribution	10.45%	6.1	5.8	5.3	4.8	4.3	3.7	3.2	3.9	5.8	8.8	
With Dec. 2016 Contribution	10.45%	6.1	11.4	11.5	11.6	11.7	11.9	12.2	12.6	13.0	13.9	
<b>Total (ASC 719 costs + cost of capital)</b>												
2016 Budget	9.0	6.4	5.0	4.7	4.4	3.5	2.8	2.4	2.5	1.5	7.9	<b>Total</b>
Updated Projection with No Dec. 2016 Contribution	8.2	11.9	11.6	11.5	11.5	10.8	9.8	9.1	6.6	5.9	4.9	<b>101.7</b>
With Dec. 2016 Contribution	8.2	10.9	10.0	9.8	9.8	8.8	8.0	7.1	6.4	5.8	4.9	<b>89.7</b>
<b>Savings with Contribution</b>		(1.0)	(1.6)	(1.7)	(1.7)	(1.8)	(1.9)	(1.6)	(0.2)	(0.1)	0.0	<b>(11.9)</b>

**Qualified Pension Projections**  
**Budget Projections - Gulf Power as of December 8th 2015**

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Accounting Obligations</b>											
Out	2.87	CAF	(0.94)	(1.42)	(1.82)	(2.84)	(3.84)	(4.56)	(5.31)	(6.00)	(2.41)
<b>Cost of Insurance</b>											
Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Actuarial Gain/Loss</b>											
Out	(27.11)	(28.10)	(40.27)	(41.78)	(43.05)	(44.30)	(46.41)	(48.47)	(49.30)	(52.48)	(17.72)
<b>Accounting Obligations (Cont.)</b>											
Out	96.00	83.13	62.88	63.62	65.64	66.88	68.70	100.54	118.34	134.38	150.23
<b>Additional Obligations/Contributions/Refund</b>											
Out	133.11	132.23	132.85	134.27	135.17	141.18	145.11	148.88	155.83	161.91	168.07
<b>Assumptions &amp; Other Factors</b>											
Out	91.8%	91.8%	91.8%	91.8%	91.8%	91.8%	91.8%	92.0%	93.2%	94.3%	97.3%
<b>Deposits in Advance</b>											
<b>Discount Rates*</b>											
Qualified Pension	4.70%	4.65%	4.60%	4.58%	4.57%	4.57%	4.58%	4.58%	4.58%	4.58%	4.58%
<b>Expected Asset Returns</b>											
Pension401(k)	8.20%	8.20%	8.22%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Medical VERA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Life VERA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Actual Asset Returns</b>											
Pension401(k)	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Medical VERA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Life VERA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Pension Funding</b>											
Plan Term	\$ 7,243	\$ 5,101	\$ 5,574	\$ 8,008	\$ 9,410	\$ 10,194	\$ 10,679	\$ 11,417	\$ 11,674	\$ 11,929	\$ 12,118
Value of Plan Assets	\$ 8,670	\$ 9,889	\$ 9,741	\$ 10,051	\$ 10,367	\$ 10,682	\$ 10,943	\$ 11,210	\$ 11,507	\$ 11,838	\$ 12,181
Funding Credits	\$ 2,187	\$ 2,188	\$ 1,572	\$ 1,708	\$ 1,418	\$ 1,197	\$ 710	\$ 218	\$ 0	\$ 0	\$ 0
FTAP	101.2%	92.7%	90.8%	92.7%	98.0%	94.2%	94.1%	98.2%	101.1%	103.7%	104.0%
Effective Interest Rate	6.12%	6.92%	6.75%	6.66%	6.46%	6.04%	4.84%	4.42%	4.40%	4.39%	4.39%
PERC Premiums	\$ 3.48	\$ 3.03	\$ 4.18	\$ 4.66	\$ 4.74	\$ 4.82	\$ 5.14	\$ 5.27	\$ 5.45	\$ 5.68	\$ 5.74

\*Discount rates shown are for accounting obligations. The rates for service cost are 35 to 55 bps higher. The rates for interest cost are 75 to 95 bps lower.

**Qualified Pension Projections  
 Reflecting Discount Rates Decreasing 75 Basis Points**

(\$ in 1,000,000)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Administrative Expenses</b>											
Diff	2.19	6.10	8.31	8.88	7.24	8.88	8.80	8.33	9.81	(2.91)	(2.89)
<b>Benefit Payments</b>											
Diff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.19	28.72	24.58	7.84
<b>Withdrawal of Contributions</b>											
Diff	0.00	(37.11)	(62.54)	(66.78)	(104.06)	(106.48)	(112.56)	(117.55)	(82.00)	(81.88)	(54.87)
<b>Actuarial Gain/Loss on Plan Assets</b>											
Diff	94.00	83.87	87.77	81.44	74.80	87.58	80.88	84.08	78.28	108.86	133.00
<b>Unfunded Liability (with plan assets assumed)</b>											
Diff	130.11	168.25	183.36	181.24	178.88	176.00	173.83	171.66	170.08	134.35	181.08
<b>Accounting Assumed Ratio</b>											
Diff	21.9%	22.9%	22.8%	22.5%	22.2%	22.0%	21.8%	21.6%	21.5%	20.8%	21.9%
<b>Discount Rate Assumptions</b>											
Discount Rate <sup>1</sup>	4.70%	3.90%	3.90%	3.90%	3.90%	3.87%	3.87%	3.86%	3.85%	3.85%	3.86%
<b>Expected Asset Returns</b>											
Pension/401(k)	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Multi-VEBA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Life VEBA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Actual Asset Returns</b>											
Pension/401(k)	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Multi-VEBA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Life VEBA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Pension Funding</b>											
Funding Target	\$ 7,342	\$ 8,128	\$ 8,827	\$ 9,078	\$ 9,510	\$ 10,272	\$ 11,055	\$ 11,831	\$ 12,624	\$ 13,528	\$ 13,078
Value of Plan Assets	\$ 8,580	\$ 8,888	\$ 9,710	\$ 9,983	\$ 10,258	\$ 10,517	\$ 10,780	\$ 11,108	\$ 11,634	\$ 12,528	\$ 13,422
Funding Credit	\$ 2,187	\$ 2,183	\$ 3,860	\$ 3,837	\$ 3,291	\$ 915	\$ 438	\$ 0	\$ 0	\$ 0	\$ 0
FTAP	101.2%	92.3%	100.0%	98.0%	94.3%	83.5%	83.3%	83.9%	85.7%	100.0%	104.2%
Effective Interest Rate	0.12%	0.91%	0.96%	0.92%	0.93%	4.92%	4.81%	4.13%	3.83%	3.76%	3.78%
PBOC Premiums	\$ 3.48	\$ 19.98	\$ 33.77	\$ 35.48	\$ 36.84	\$ 38.67	\$ 39.90	\$ 41.00	\$ 7.34	\$ 5.80	\$ 5.74

<sup>1</sup>Discount rates shown are for accounting obligations. The rates for service cost are 35 to 55 bps higher. The rates for interest cost are 75 to 85 bps lower.

**Qualified Pension Projections**  
**Modeled Results (Rates Decrease 75 bps, \$1.28B Qualified Pension Contribution in Dec 2018)**

(\$ in 1,000,000s)	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Expected Pension Cost</b>											
Out	2.13	(0.47)	(1.42)	(1.76)	(1.68)	(3.10)	(4.35)	(5.44)	(6.63)	(7.84)	(9.02)
<b>2018 Contribution</b>											
Out	71.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Accounting (Pension Obligation)</b>											
Out	(37.11)	(23.52)	(17.81)	(12.88)	(9.86)	(6.07)	0.42	6.54	13.81	21.52	29.83
<b>Asset and Property (Pension Assets)</b>											
Out	81.00	144.37	186.84	167.28	169.03	170.85	174.18	179.50	183.34	188.37	194.21
<b>Unfunded Pension Obligations</b>											
Out	(123.11)	(102.85)	(152.91)	(181.84)	(178.88)	(175.02)	(173.88)	(173.88)	(170.13)	(168.05)	(164.31)
<b>Assumed &amp; Expected Rates</b>											
Out	91.0%	94.0%	92.8%	87.3%	88.2%	88.1%	88.1%	88.1%	88.1%	88.2%	88.3%
<b>Discount Rates (for obligations)</b>											
Current Pension	4.76%	3.88%	3.09%	3.06%	3.08%	3.07%	3.07%	3.06%	3.05%	3.03%	3.02%
<b>Expected Asset Returns</b>											
Pension (AD) (h)	8.00%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Model VEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lib VEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Actual Asset Returns</b>											
Pension (AD) (h)	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Model VEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Lib VEB	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Pension Funding</b>											
Funding Ratio	\$ 7,248	\$ 8,128	\$ 8,827	\$ 9,076	\$ 9,310	\$ 9,572	\$ 9,858	\$ 10,161	\$ 10,481	\$ 10,818	\$ 11,176
Unfunded Pension Assets	\$ 0.00	\$ 10,078	\$ 11,113	\$ 11,919	\$ 11,938	\$ 12,338	\$ 12,779	\$ 13,188	\$ 13,650	\$ 14,164	\$ 14,738
Pension Growth	\$ 2,187	\$ 3,415	\$ 3,988	\$ 3,987	\$ 3,958	\$ 3,788	\$ 3,669	\$ 3,514	\$ 3,320	\$ 3,100	\$ 2,858
FYAP	101.8%	102.3%	102.8%	101.7%	101.8%	101.8%	101.8%	101.8%	101.8%	101.8%	101.8%
Stochastic Interest Rate	6.12%	5.81%	5.62%	5.58%	5.57%	5.57%	5.57%	5.57%	5.57%	5.57%	5.57%
PAIC Premiums	\$ 3.48	\$ 3.83	\$ 4.18	\$ 4.53	\$ 4.74	\$ 4.93	\$ 5.14	\$ 5.27	\$ 5.48	\$ 5.56	\$ 5.74

<sup>1</sup>Discount rates shown are for accounting obligations. The rates for service cost are 35 to 65 bps higher. The rates for interest cost are 75 to 85 bps lower.

**Southern Company Qualified Pension  
Projected PBGC Variable-Rate Premium**

*Scenario: Discount rates decrease 70 bps; expected returns on assets; minimum required contributions only*

\$ in millions

PBGC Variable-Rate Premiums (Paid in September of Year Shown)

	Alloc %	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
Gulf	4.5%	0.00	0.65	1.33	1.39	1.45	1.51	1.56	1.43	0.00	9.32

*All other parameters are the same as described in the formal projections delivered to Southern in April 2016.  
Allocation % based on actual allocations of administrative expenses paid from the Trust in 2015. Actual allocations may vary.*



April 5, 2016

Mr. Brent Young  
 Southern Company Services, Inc.  
 BIN SC1403  
 30 Ivan Allen Jr. Boulevard, NW  
 Atlanta, GA 30308

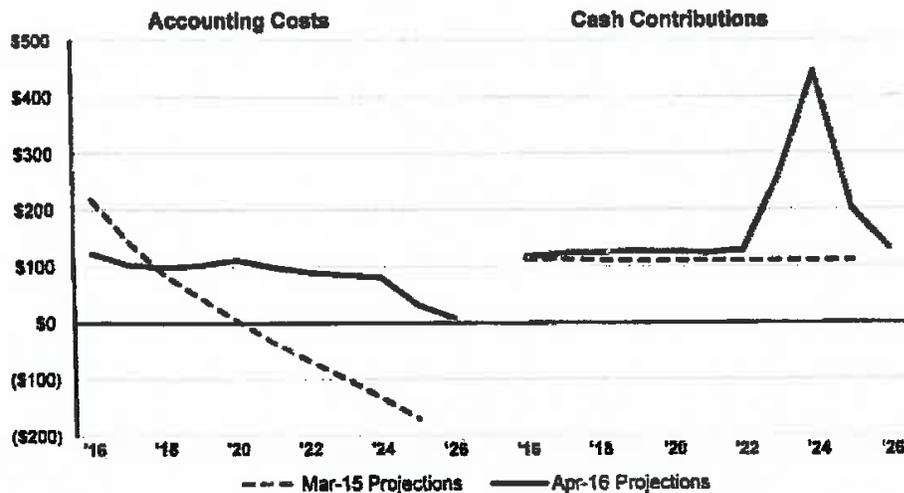
Dear Brent,

Subject: Retirement Benefit ASC 715-30/60 Cost and Contribution Projections through 2026  
 (Updated)

We have completed our ten-year projections of Southern's retirement benefit plans' accounting costs and contributions. These projections reflect actual experience through December 31, 2015, along with Southern's current expectations about the future. Attachments contain projected costs by company and plan as well as documentation of the projection parameters that were specified by Southern. This letter describes the current results and how they compare to last year's formal projections delivered in March 2015. Our understanding is that you will coordinate the communication of these projections within Southern Company as appropriate.

**Overview**

The charts below compare these projections of Southern's total retirement benefit plans' accounting costs and contributions (\$ in millions) to the March 2015 projections.



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**Changes Since March 2015 Projections—Accounting Costs**

As the chart above shows, the accounting costs overall are initially lower than the March 2015 projections anticipated but then higher beginning in 2018. This is due to the net effect of many factors that emerged since that last projection. The near-term reduction is attributable primarily to Southern's adoption of the "full yield curve" approach to calculating interest cost and higher discount rates. The gradual recognition of the 2015 asset losses is the primary driver behind costs in 2018 and beyond being higher than the prior projections anticipated.

The following is a summary of significant factors causing these projections to differ from the March 2015 projections. These are generally the same factors identified as the cause for 2016 costs being lower overall than had been anticipated by last March's projections. See our February 11, 2016 letter to Kaye Anderson for additional details.

- *Demographic Experience*—Demographic experience during 2015 generated losses, primarily in the qualified pension plan. The losses were primarily due to higher base pay increases than expected and the qualified pension data correction for leased employees. The net effect of the 2015 experience led to a \$33 million increase in 2016 cost.
- *Asset Experience*—Investment returns during 2015 were lower than anticipated (approximately -0.15% vs. 8.2% expected for tax-qualified pension). The impact of the 2015 asset losses was a \$23 million increase in 2016 costs; the impact will grow over the next several years as the 2015 asset experience is phased-in per the accounting rules. The projections anticipate actual investment returns are equal to expected returns over the 10-year projection period.
- *Discount Rates*—Accounting rules require discount rates to be based on market interest rates at the measurement date. As of December 31, 2015, market conditions required discount rates to be increased by 40 to 50 basis points which resulted in benefit obligation gains and lower costs. The impact was a decrease of \$102 million on 2016 costs. The projections anticipate that the *yield curve* producing these discount rates will remain unchanged throughout the 10-year projection period. Note that the discount rates for each plan do not remain level when projecting the yield curve to remain unchanged. In fact, the discount rates slightly decrease during the projection period due to the population maturing as increasingly more participants retire.
- *Full Yield Curve*—Beginning with 2016 costs, Southern Company is applying the full yield curve approach to the calculation of interest cost. This means that interest on benefit obligations is now calculated by applying the corresponding spot rate on the yield curve to each future year's benefit cash flow. Interest costs for all plans is lower as a result. The "full yield curve" approach reduced 2016 accounting costs by \$96 million; the impact gradually declines to a \$60 million cost reduction by 2026.
- *Mortality Rates*—Southern changed the mortality assumptions used to measure the year-end 2015 obligations for all of its retiree benefit plans. The new rates are based on the new MP-2015 mortality improvement scale published in October 2015 by the Society of Actuaries. This new improvement scale shows slower mortality improvements than the scale used for year-end 2014, resulting in slightly shorter life expectancies. The new assumption resulted in benefit obligation gains and a \$27 million decrease in 2016 costs. The projections anticipate that these new mortality rates accurately reflect future mortality experience throughout the 10-year projection period.



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- **Other Assumption Changes**—For 2016 costs, in addition to discount and mortality rates, Southern changed the anticipated pay increases, retirement rates, assumed qualified pension form of payment elections, retiree medical per-capita healthcare costs and healthcare trend rates to better reflect anticipated experience, and expected returns on plan assets for some of the VEBA trusts. The net effect of these changes was a \$73 million increase in 2016 costs. The projections anticipate that these changes will accurately anticipate future experience.
- **Benefit Provision Changes**—The only plan change anticipated in the March 2015 projections was an update to the life expectancies used to calculate Single Sum Values in the nonqualified pension plans. This change is still anticipated in these projections and increases nonqualified pension costs by roughly \$4 million beginning in 2018.

There was one plan change recognized in 2016 costs that was not anticipated in the March 2015 projections. The retiree medical costs for 2016 reflect the increase in the cap for certain non-grandfathered participants. The impact of this change was a \$4 million increase in 2016 cost.

The current projections anticipate several benefit changes beginning in 2017 for the qualified and nonqualified pension plan cost related to the redesign of the pension programs. Most notably, the benefit formula for the qualified and supplemental benefit plans will be reduced from 1.25% to 1% of final average pay for employees hired after 2015. The SERP is also closed to new entrants effective January 1, 2016. Additionally, qualified pension pre-retirement death benefits and optional form annuity factors will be updated for all participants as of January 1, 2017.

Initially in 2017, there is a small annual cost increase of \$2.5 million attributable to the changes in death benefits and annuity factors. However, as more participants earn benefits under the new pension formula, the changes result in annual cost savings. By 2026, the projected impact of these pension changes is annual cost savings of more than \$20 million.

**Changes Since March 2015 Projections—Tax-Qualified Pension Cash Contributions**

The prior projections anticipated no minimum funding requirements during the projection period. The current projections anticipate a total of over \$500 million of required contributions beginning in 2023. The increase in anticipated contributions is driven by the net effect of the 2015 asset losses, 2015 demographic experience losses and updated pay increase assumptions.

There are two items that partially offset the impact of the 2015 losses and assumption changes. First, the Bipartisan Budget Act of 2015 extended funding relief which decreased the projected minimum required contributions by a total of \$80 million. Second, the anticipated qualified pension plan changes discussed above reduced the projected contributions by a total of \$15 million.

**Costs by Company and Plan**

The projected costs for each company and plan do not necessarily follow the pattern described for retirement benefit costs in total due to the specifics of each situation. Overall, the pattern of total retirement benefit costs during the projection period is driven by changes in tax-qualified pension costs, because the pension plan has the largest benefit obligations and plan assets. Below are two examples of companies and plans with differences:

- The nonqualified plans are not funded. So, the 2015 asset losses had no impact on their projected costs. The net impact of the assumption changes and demographic experience resulted in lower projected costs where the other plans generally had higher projected costs.



Mr. Brent Young  
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- SNC's total costs decrease more slowly than other companies and are not projected to become income until the very end of the projection period. This can be attributed to having a less mature population, lower funding levels, and headcount increases that are anticipated in the projections.

**Reliance on These Projections**

Absent any interim events, these projections may be relied upon until new projections are completed. However, please consider the following when relying on these projections:

- All of the projected costs and contributions are based on current inputs and assumptions about future events. Actual future contributions and accounting costs will certainly be different, because actual events will differ from what is expected and future assumptions will differ from those currently being used.
- Due to the specific rules involved, pension contributions may be significantly different over the projection period. For example, lower discount rates, poor investment returns, or adverse demographic experience could lead to significantly higher contributions.
- The projections anticipate that future hires will have characteristics similar to recently hired employees. If Southern's hiring patterns change to include more experienced or senior employees, then the accounting costs could be higher and additional contributions could be required.

If a need arises to see how sensitive the projections are to scenarios different than the one used for this projection, please contact us to discuss scenarios that would be helpful.

As always, please let us know if there are any questions or need for additional information.

Sincerely,

Hewitt Associates LLC, an Aon Hewitt company

A handwritten signature in black ink that reads "Colby C. Park".

Colby C. Park, ASA, EA

JLF:cm

**Attachments**

cc: Ms. Kaya Anderson, Southern Company Services, Inc.  
Mr. Robert K. Beideman, Southern Company Services, Inc.  
Mr. James M. Garvie, Southern Company Services, Inc.  
Mr. Jon Haygood, Southern Company Services, Inc.  
Mr. Jeffrey O. Horne, Southern Company Services, Inc.  
Mr. Larry Sitton, Southern Company Services, Inc.  
Mr. Roger Steffens, Southern Company Services, Inc.  
Ms. Ellen Chow, Aon Hewitt  
Mr. H. John Elliot, Aon Hewitt  
Ms. Joy L. Ferguson, Aon Hewitt  
Ms. Leslie M. Olds, Aon Hewitt

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## Southern Company Retirement Benefit Plans ASC 715 Cost and Contribution Projection Parameters

Ten-year projections of Southern's tax-qualified pension, nonqualified pensions (SERP/SBP/contracts and COSBs), retiree medical, and retiree life plans' ASC 715-30/60 costs and contributions by company and by plan have been completed. Unless otherwise stated below, all census data, assumptions, methods and plan provisions are the same as described in the Parameter Guide provided to Southern on January 29, 2016. The most important projection parameters are discussed below. These were selected by Southern Company via a collaborative process with Aon Hewitt.

- Retirement Benefit Plans** — Projections were completed for the following plans and operating companies:

Company	Qualified Pension	Supplemental Pensions	COSBs	Retiree Medical	Retiree Life
[REDACTED]					
Gulf Power (Gulf)	Yes	Yes	n/a	Yes	Yes
[REDACTED]					

- Current Plan Populations** — Based on January 1, 2015 census data

The projections rely on census data collected as of January 1, 2015. Counts of active tax-qualified pension participants as of this date appear below.

Company	Active Count	Company	Active Count
[REDACTED]		[REDACTED]	
• Gulf	1,383	[REDACTED]	
[REDACTED]		[REDACTED]	

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**3. Population Projections — Stable active headcounts with some company-provided exceptions**

The projections assume that the actuarial assumptions accurately anticipate what will happen to plan participants during the projection period and that new hires will generally replace participants anticipated to retire/terminate<sup>1</sup>. As a result, the projections roughly reflect a constant number of active plan participants at each company except for these changes in active employee counts specified by Southern:

	Projected Change in Employee Headcount											Total Change
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
Gulf	14	42	0	0	0	0	0	0	0	0	0	56

The projections also do not anticipate any special termination benefits or special accounting treatment for the SNC headcount reductions in 2019 and 2020. Only the cessation of future benefit accruals is reflected in the projections.

**4. Employee Transfers Between Companies — None anticipated**

The January 1, 2015 census data reflects inter-company transfers through December 31, 2014. No additional transfers were anticipated.

**5. Benefit Plan Changes — Changes in qualified and nonqualified pensions**

The projections anticipate the following changes to the qualified and nonqualified benefit provisions reflected in the December 31, 2015 measurement of Southern's retirement benefit obligations for accounting purposes. No other plan changes are anticipated during the projection period.

**Qualified Pension Plan Changes**

- Effective January 1, 2017, the preretirement death benefits and optional annuity form of payment conversion factors for current pension participants will be changed for all pension participants. The preretirement death benefits will reflect an actuarial adjustment for the ages of the participant and beneficiary and all participants will be eligible for a preretirement death benefit regardless of marital status. Optional annuity form of payment conversion factors will also be updated (e.g., 50% Joint & Survivor annuity factor increases from 0.90 to 0.91 for retirees with same age beneficiary). The net impact of these changes is a small increase in obligations and accounting costs.
- The accrued benefit formula for employees hired after 2015 will be reduced to 1.0% × Final Average Earnings × Service (service limited to 30 years). The projections roughly reflect the impact of this change by reducing the benefit obligation and service cost growth rate attributable to new entrants during the projection period.

<sup>1</sup> Small losses were reflected each year in the projection for the supplemental pension plans to approximately reflect the impact of new participants entering the Supplemental Benefit Plan with prior service.

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**Nonqualified Pension Plan Changes**

- Southern closed the SERP to new participants effective January 1, 2016. Current SERP eligible participants are not impacted by this change. Additionally, benefit accruals for employees hired after 2015 who become eligible for the SBP are lower than the current pension formula (1% vs. 1.25% final average pay formula). The projections very roughly reflect the impact of these changes by gradually decreasing the nonqualified pension benefit obligation and service cost growth rate during the projection period.
- Southern's nonqualified pensions pay the Single Sum Value of benefits in 10 annual installments. The current plan document calls for computing the Single Sum Value using life expectancies based on a 1994 mortality table. For these projections, Southern chose to conservatively anticipate that the nonqualified pensions will be amended at the end of 2017 to update the life expectancies used in the Single Sum Value calculations to reflect new mortality rates/factors<sup>1</sup>. For the projections, life expectancies were based on the mortality rates/factors the Society of Actuaries published in October 2014.

There is no requirement to update the life expectancies used to determine the Single Sum Value of nonqualified pension benefits. This change and its timing will be left to Southern's discretion. If the change is made after 2017, nonqualified pension costs will be lower until the amendment is actually made.

**6. Assumptions for Future Measurements/Valuations — Anticipate change in required mortality for tax-qualified pension funding purposes.**

The projections anticipate that the IRS will require updated mortality rates for the January 1, 2017 tax-qualified pension funding valuation. As of the date of these projections, the IRS has not yet published an updated mortality table for this purpose. These projections anticipate that the updated requirement will be similar to the assumption used for accounting purposes at year-end 2015 (RP-2014, adjusted from 2006 using the MP-2015 improvement factors).

All other assumptions used for the December 31, 2015 accounting measurement date, and that will be used for the January 1, 2016 actuarial valuations, will remain in use throughout the projection period. So, for example, we assume that the full yield curve as of December 31, 2015 remains unchanged during the projection period.

Note that while tax-qualified pension funding discount rates are similar to those used for accounting purposes, very different rules and guidelines apply. So for pension funding purposes, the applicable discount rate was recomputed each year assuming that the December 2015 spot rates remained unchanged throughout the projection period.

**7. Plan Assets — Projected at long-term expected returns**

The fair values of assets as of December 31, 2015, including the market value adjustments made to pension and 401(h) values, were projected throughout the ten-year period and used for both funding and accounting purposes. The following sections describe what benefit payments and contributions were anticipated. Investment returns throughout the projection period were assumed to equal the long-term expected rates of return used to determine 2016 ASC 715 costs (refer to the Measurement Parameter Guide for details on the expected rates of return).

<sup>1</sup> Rates were applied in a manner consistent with current IRS regulations related to lump sums paid from tax-qualified pensions. The IRS might change that methodology when the actual lump sum mortality tables based on RP-2014 are published.

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**8. Benefit Payments — Anticipated payments and sources**

Future benefit payments were projected based on the census data and assumptions described earlier. The sources of funds for anticipated benefits are as follows:

- o *Tax-qualified Pension* — All anticipated tax-qualified pension benefits were assumed to be paid from pension trust assets.
- o *Nonqualified Pensions* — All nonqualified pension benefits were anticipated to be paid from companies' general assets.
- o *Retiree Medical/Life* — All companies were projected to pay gross premiums/benefits in excess of retiree contributions and RDS payments from Medicare from general assets each year. VEBA and 401(h) accounts were projected to reimburse APC, GPC, GULF, and MPC for a portion of those payments in the following year based on Southern's adopted practices.

GPC changed its VEBA reimbursement policy in December 2014. Our understanding of the new policy is that it limits the reimbursement to funds available in the taxable (non-TOLI) account. Along with this change, the net cash value increase from the TOLI will be moved to the taxable account each year to increase the amount available for reimbursement. To reflect these changes, the VEBA's taxable account was projected separately and assumed to receive the TOLI death proceeds and cash value increases along with all future company contributions. The TOLI death benefits and cash balance increases were provided by Buck Consultants in October 2015 and may not reflect all the implications of GPC's new reimbursement policy.

**9. Contributions — Based on prior practice and minimum pension funding requirements**

The company contributions reflected in the projections are described below. Note in particular that retiree medical and life contributions are the net of several amounts.

- o *Tax-qualified Pension* — The minimum required amount as described below:
  - Projections reflect the funding rules and regulations in effect as of December 31, 2015.
  - Funding method decisions that Southern has made to date, as reflected in the January 1, 2015 actuarial valuation report, including a good faith interpretation of funding rules where IRS guidance has not been provided.
  - Southern will contribute the minimum required amount at the latest possible date and will apply available funding balances to defer cash contributions. Due to contribution timing rules, some contributions required for a plan year are made in the following fiscal year. The projected contribution amounts have been reported in the year paid (fiscal year).
  - Note that contribution requirements are determined on a total plan basis, and then are allocated to the various companies using Southern's adopted methodology. This method determines a contribution allocation percentage for each company based on its share of the total plan's ASC 715-30 service cost and deficit (measured using the market value of assets and projected benefit obligations for accounting purposes).
- o *Nonqualified Pensions* — The only funding projected for these plans are the amounts required to pay benefits each year.

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- **Retiree medical/life** — The amounts shown in the table of projected contributions reflect the sum of net benefit payments for each year and anticipated VEBA contributions by APC, GPC, Gulf, and MPC. No funding of the section 401(h) account was anticipated during the projection period. Net benefit payments are the anticipated total payments for a year reduced by the anticipated 401(h)/VEBA reimbursements each company is expected to receive during the year. The projected VEBA contributions reflect our understanding of each company's funding strategy as follows:

  - **APC** — Contributions are related to the amounts APC collects in rates for these benefits less net benefits/claims APC pays from general assets. For these purposes, the amounts APC collects in rates were estimated to equal each year's projected ASC 715-60 cost; any other adjustments that may apply are beyond the scope of this work. Payments from general assets are assumed equal to the projected claims net of anticipated retiree drug subsidies received less reimbursements that APC is anticipated to receive from its VEBAs and 401(h) accounts during the year. The projections assume that 10% of claims/premiums each year are related to former key employees whose benefits cannot be reimbursed from APC's external trusts.
  - **GPC** — GPC's funding strategy is effectively the same methodology as APC's, except the projected funding is limited to the projected maximum deductible contribution level for each year. Updated projections of the maximum deductible amount reflecting the new VEBA reimbursement policy have not yet been completed, but are not likely to limit the contributions anticipated by these projections. Note that the projections anticipate that GPC will not contribute to the VEBA after 2019 due to their new VEBA reimbursement policy that results in larger amounts being paid from general assets.
  - **Gulf/MPC** — These companies' contributions are small, and we understand that they are related to certain contracts. In 2015, neither company contributed for retiree medical or life purposes and future contributions were also assumed to be \$0 for projection purposes.

**10. Federal Retiree Drug Subsidy**

Due to the health care reform legislation signed in March 2010, RDS will not be tax-advantaged after 2012. Therefore, tax accounting costs are anticipated to be the same as ASC 715-60 costs.

**11. Related Accounting Not Reflected — No tax or regulatory adjustments**

Consistent with prior years' projections, none of the amounts we have provided reflect any capitalization of costs, tax accounting, or regulatory accounting.

**12. Projection Techniques — Same methodology as in prior years**

Similar to prior years' projections, these projections are somewhat simplistic. For the most part, valuation results as of December 31, 2015 have been "rolled-forward" using expected relationships between each year's results. As a result, future experience is effectively anticipated to be in line with the assumptions used to measure 2016 costs except for the changes explicitly described above. To keep the process efficient, educated guesses were used when relatively minor inputs were needed but could only be accurately obtained from technically elaborate computations or where an overhaul of existing processes would be required to accommodate a minor aspect of a one-time event. Even though the projections overall were relatively simple, it is important to note that detailed analyses are required to incorporate the various parameters Southern has provided. The projections incorporate considerable efforts to reasonably reflect tax-qualified pension funding rules and by-company allocations, individual company retiree medical/life funding methodologies, and individual company headcount adjustments.



**Southern Company—Projected ASC 715-30/60 Costs (2017 - 2026)**

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

(\$ in 1,000 000s)      Actual      Projected  
 Company/Benefit      2016      2017      2018      2019      2020      2021      2022      2023      2024      2025      2026

[REDACTED]											
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[REDACTED]											
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<b>Gulf</b>											
• Qualified Pension	\$2.13	\$0.88	\$0.73	\$1.08	\$1.68	\$1.29	\$0.97	\$0.81	\$0.70	(\$1.54)	(\$2.45)
• Supplemental Pensions <sup>1</sup>	2.06	1.97	2.15	2.19	2.17	2.21	2.19	2.22	2.25	2.27	2.29
• Retiree Medical	2.32	2.15	2.18	2.21	2.07	2.05	2.03	2.00	1.97	1.93	1.89
• Retiree Life	0.39	0.41	0.43	0.44	0.44	0.44	0.44	0.49	0.58	0.57	0.57
• Total	\$6.90	\$5.39	\$5.49	\$4.92	\$6.36	\$5.99	\$5.63	\$5.52	\$5.50	\$3.23	\$2.30

[REDACTED]											
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<sup>1</sup> Supplemental Pensions include the Supplemental Benefit Plan (SBP), SERP and executive contracts.



**Southern Company—Projected ASC 715-30/60 Costs (2017 - 2026)**

See accompanying letter sent by Colby Park to Brent Young on April 5 2016

(\$ in 1,000,000s) Company/Benefit	Actual					Projected					
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026

<sup>1</sup> Supplemental Pensions include the Supplemental Benefit Plan (SBP), SERP and executive contracts

<sup>2</sup> Nonqualified Pensions include the Supplemental Pensions, Savannah SERP and COSBs



**Southern Company—Projected Cash Contributions (2017 - 2026)**

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

(\$ in 1,000,000s)

*Projected*

Company/Benefit      2016    2017    2018    2019    2020    2021    2022    2023    2024    2025    2026

Company/Benefit	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Gulf</b>											
• Qualified Pension	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.85	\$16.94	\$3.87	\$0.00
• Supplemental Pensions <sup>1</sup>	1.36	1.49	1.51	1.60	1.79	1.96	2.13	1.74	1.82	1.93	2.00
• Retiree Medical	3.18	3.09	3.17	3.15	3.25	3.23	3.34	3.29	3.32	3.27	3.23
• Retiree Life	0.77	0.79	0.82	0.86	0.88	0.88	0.90	0.91	0.93	0.95	0.97
• Total	\$5.33	\$5.37	\$5.50	\$5.69	\$5.90	\$6.07	\$6.37	\$12.79	\$23.01	\$10.02	\$6.20

<sup>1</sup> Supplemental Pensions include the Supplemental Benefit Plan (SBP), SERP and executive contracts.



### Southern Company—Projected Cash Contributions (2017 - 2026)

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

(\$ in 1,000,000s)

Projected

Company/Benefit	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
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<sup>1</sup> Supplemental Pensions include the Supplemental Benefit Plan (SBP), SERP and executive contracts

<sup>2</sup> Nonqualified Pensions include the Supplemental Pensions, Savannah SERP and COSBs.



**Southern Company Qualified Pension Plan  
 Funding/Accounting Projections**

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

(\$ in 1,000,000s)	Actual					Projected					
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>ASC 715-30 Costs</b>											
Gulf	2.13	0.58	0.73	1.08	1.69	1.29	0.97	0.81	0.70	(1.54)	(2.45)
<b>Contributions</b>											
Gulf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.65	16.94	3.67	0.00
2018 contributions are estimates. Contributions are the anticipated amounts Southern will contribute to the qualified pension trust.											
<b>Accounting Funded (Deficits) Surpluses, 1/1</b>											
Gulf	(37.11)	(39.10)	(40.27)	(41.75)	(43.08)	(44.30)	(45.41)	(46.42)	(47.39)	(22.86)	(17.72)
<b>Accounting Funded Ratios, 1/1</b>											
Gulf	81.8%	81.8%	81.8%	81.8%	81.8%	81.8%	81.9%	81.9%	82.0%	82.2%	86.2%
<b>Discount Rates, 1/1</b>											
Accounting Obligations	4.78%	4.89%	4.88%	4.86%	4.87%	4.87%	4.86%	4.86%	4.86%	4.85%	4.85%
Accounting Service Cost	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%	5.06%
Accounting Interest Cost	3.84%	3.82%	3.91%	3.89%	3.87%	3.86%	3.85%	3.84%	3.83%	3.82%	3.81%
Funding	6.12%	6.33%	5.75%	5.59%	5.45%	5.04%	4.84%	4.42%	4.40%	4.39%	4.38%
<b>Expected Return Assumptions, 1/1</b>											
Expected	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%

For 2016 and beyond, actual returns assumed to equal expected returns shown above



**Southern Company Nonqualified Pension Plan<sup>1</sup>  
 Funding/Accounting Projections**

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

*\$ in 1,000,000*

	Actual			Projected							
	2018	2017	2016	2019	2020	2021	2022	2023	2024	2025	2026

ASC 715-30 Costs	2018	2017	2016	2019	2020	2021	2022	2023	2024	2025	2026
Gulf	2.06	1.97	2.15	2.19	2.17	2.21	2.19	2.22	2.25	2.27	2.29

Contributions	2018	2017	2016	2019	2020	2021	2022	2023	2024	2025	2026
Gulf	1.38	1.49	1.51	1.60	1.73	1.96	2.13	1.74	1.62	1.53	2.00

2018 contributions are estimates. Contributions are the anticipated benefit payments which are paid from general assets.

Accounting Funded (Deficits) Surpluses: 1/1	2018	2017	2016	2019	2020	2021	2022	2023	2024	2025	2026
Gulf	(23.26)	(23.77)	(25.26)	(25.78)	(26.17)	(26.45)	(26.56)	(26.54)	(26.50)	(27.19)	(27.38)

Nonqualified pensions do not have external trust assets.

Discount Rates: 1/1	2018	2017	2016	2019	2020	2021	2022	2023	2024	2025	2026
<b>Supplemental Pensions<sup>2</sup></b>											
Accounting Obligations	4.14%	4.12%	4.10%	4.08%	4.06%	4.04%	4.03%	4.02%	4.01%	4.01%	4.00%
Accounting Service Cost	4.68%	4.58%	4.58%	4.58%	4.58%	4.58%	4.58%	4.58%	4.58%	4.58%	4.58%
Accounting Interest Cost	3.35%	3.33%	3.31%	3.29%	3.28%	3.26%	3.24%	3.22%	3.21%	3.20%	3.20%
<b>COSE</b>											
Accounting Obligations	3.82%	3.68%	3.64%	3.60%	3.48%	3.42%	3.39%	3.35%	3.32%	3.29%	3.26%
Accounting Interest Cost	2.64%	2.60%	2.76%	2.72%	2.65%	2.68%	2.62%	2.59%	2.66%	2.53%	2.60%

<sup>1</sup> Nonqualified Pension Plans include the Supplemental Benefit Plan (SBP), SERP, executive contracts and COSEs

<sup>2</sup> Supplemental Pensions include the Supplemental Benefit Plan (SBP), SERP and executive contracts



**Southern Company Retiree Medical Funding/Accounting Projections**

See accompanying letter sent by Colby Park to Brent Young on April 6, 2016

(\$ in 1,000,000s)	Actual		Projected								
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>ASC 715-30 Costs</b>											
Gulf	2.22	2.15	2.18	2.21	2.07	2.05	2.03	2.00	1.97	1.93	1.89
<b>Contributions</b>											
Gulf	3.18	3.08	3.17	3.15	3.25	3.23	3.34	3.23	3.33	3.27	3.23
2016 contributions are estimates. Contributions are sum of anticipated net benefit payments for each year and anticipated contributions to the various VEBAs											
<b>Accounting Funded (Deficits) Surpluses, %</b>											
Gulf	(48.47)	(47.88)	(47.34)	(46.88)	(45.99)	(45.15)	(44.27)	(43.20)	(42.12)	(40.94)	(39.72)
<b>Accounting Funded Ratios, %</b>											
Gulf	28.1%	27.0%	27.6%	28.2%	28.9%	29.6%	30.4%	31.4%	32.3%	33.4%	34.5%
<b>Discount Rates, %</b>											
Accounting Obligations	4.47%	4.48%	4.44%	4.43%	4.42%	4.40%	4.39%	4.38%	4.37%	4.36%	4.35%
Accounting Service Cost	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%	4.88%
Accounting Interest Cost	3.63%	3.61%	3.59%	3.57%	3.55%	3.54%	3.52%	3.51%	3.49%	3.48%	3.46%
<b>Expected Return Rates</b>											
401(k)	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
<b>VEBA</b>											
FPC	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

For 2016 and beyond, actual returns assumed to equal expected returns shown above.



**Southern Company Retiree Life  
 Funding/Accounting Projections**

See accompanying letter sent by Colby Park to Brent Young on April 5, 2016

(\$ in 1,000,000s)	Actual					Projected					
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>APC 715-30 Costs</b>											
Gulf	0.39	0.41	0.43	0.44	0.44	0.44	0.44	0.48	0.58	0.57	0.57
<b>Contributions</b>											
Gulf	0.77	0.78	0.82	0.86	0.88	0.88	0.90	0.91	0.93	0.95	0.97
<i>2016 contributions are estimates. Contributions are sum of anticipated net benefit payments for each year and anticipated contributions to the various VERAs.</i>											
<b>Accounting Funded (Deficits) Surpluses, 1/1</b>											
Gulf	(15.14)	(15.25)	(15.38)	(15.44)	(15.48)	(15.52)	(15.54)	(15.54)	(15.53)	(15.51)	(15.45)
<b>Accounting Funded Ratio, 1/1</b>											
Gulf	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.8%	0.6%	0.6%	0.6%	0.6%
<b>Discount Rates, 1/1</b>											
Accounting Obligations	4.68%	4.66%	4.65%	4.63%	4.62%	4.60%	4.59%	4.57%	4.58%	4.59%	4.63%
Accounting Service Cost	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%	5.21%
Accounting Interest Cost	3.92%	3.89%	3.87%	3.85%	3.83%	3.80%	3.78%	3.76%	3.73%	3.71%	3.68%
<b>Expected Asset Returns</b>											
FPC	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%

For 2016 and beyond, actual returns assumed to equal expected returns shown above

**ATTACHMENT 40**

**GULF RESPONSE TO CITIZENS' POD NO. 44**

**(CONFIDENTIAL)**

**AFFILIATE ALLOCATION FACTORS**

2016 Original Fixed Percentage Allocation Listing

-	0.3600	0.4895	0.0726	0.0779	-	-	-	-	-	-
-	0.3094	0.4210	0.0624	0.0670	-	-	-	-	0.1402	-
-	0.4237	0.5763	-	-	-	-	-	-	-	-
-	0.1545	0.3679	0.1035	0.1150	-	-	-	-	0.2591	-
0.1238	0.2532	0.4014	0.0571	0.0880	0.0053	-	0.0018	-	0.0694	-
-	0.3361	0.5610	0.1029	-	-	-	-	-	-	-
0.1340	0.2742	0.4346	0.0619	0.0953	-	-	-	-	-	-
0.1233	0.2524	0.3999	0.0569	0.0877	0.0053	0.0035	0.0018	-	0.0692	-
0.1330	0.2721	0.4313	0.0614	0.0946	0.0057	-	0.0019	-	-	-
0.1225	0.2506	0.3973	0.0565	0.0871	0.0052	-	0.0017	0.0104	0.0687	-
-	0.3166	0.5019	0.0714	0.1101	-	-	-	-	-	-
-	0.3198	0.4878	0.1035	0.0366	0.0523	-	-	-	-	-
-	0.4217	0.4537	0.0894	0.0352	-	-	-	-	-	-
-	0.4113	0.4426	0.0872	0.0343	0.0246	-	-	-	-	-
-	0.3222	0.5378	0.0986	0.0414	-	-	-	-	-	-
-	0.3574	0.5966	-	0.0460	-	-	-	-	-	-
-	0.6971	-	0.2133	0.0896	-	-	-	-	-	-
-	-	0.7934	0.1455	0.0611	-	-	-	-	-	-
-	-	-	0.7041	0.2959	-	-	-	-	-	-
0.1247	0.2550	0.4042	0.0575	0.0887	-	-	-	-	0.0699	-
-	0.3359	0.5134	0.0936	0.0571	-	-	-	-	-	-
-	-	0.5142	0.0899	0.0965	-	-	0.0151	-	-	0.2843
-	-	0.6320	-	-	-	-	0.0186	-	-	0.3494
-	-	0.5221	0.0913	0.0980	-	-	-	-	-	0.2886
-	0.2660	0.3022	0.0529	0.0568	-	0.1549	-	-	-	0.1672
-	0.3148	0.3576	0.0626	0.0672	-	-	-	-	-	0.1978
-	0.3115	0.3540	0.0619	0.0665	-	-	0.0104	-	-	0.1957
-	0.8680	-	-	-	-	-	-	-	-	0.1320
-	-	-	0.5275	0.4237	-	-	-	-	-	0.0488
-	-	0.8018	-	-	-	-	-	-	-	0.1982
-	0.3814	0.4070	0.0729	0.1387	-	-	-	-	-	-
-	0.2654	0.2833	0.0507	0.0965	-	-	-	-	-	0.3041
-	0.3212	0.4228	0.0356	0.0394	-	-	-	-	-	0.1810
-	0.3924	0.4459	0.0780	0.0837	-	-	-	-	-	-
-	0.2637	0.2996	0.0524	0.0563	-	0.1535	0.0088	-	-	0.1657
-	-	-	-	-	-	-	0.0657	0.0386	-	0.8957
0.1005	0.2590	0.3887	0.0718	0.0630	0.0079	0.0339	-	0.0029	0.0723	-
0.3604	-	-	-	-	-	0.1215	0.0177	-	0.2592	0.2412
0.1000	0.2578	0.3867	0.0715	0.0627	0.0079	0.0337	0.0049	0.0029	0.0719	-
0.1118	0.2882	0.4325	0.0799	0.0701	0.0088	-	0.0055	0.0032	-	-

REDACTED VERSION

2016 Original Fixed Percentage Allocation Listing

0.1035	0.2668	0.4001	0.0740	0.0649	0.0082	-	0.0051	0.0030	0.0744	-
-	0.3310	0.4966	0.0918	0.0806	-	-	-	-	-	-
-	0.2666	0.3998	0.0739	0.0649	0.0082	0.0349	0.0051	0.0030	0.0744	0.0692
-	0.3002	0.4504	0.0833	0.0731	0.0092	-	-	-	0.0838	-
-	0.3048	0.4574	0.0845	0.0742	-	-	-	-	-	0.0791
-	0.3173	0.4760	0.0880	0.0772	-	0.0415	-	-	-	-
-	0.2931	0.4399	0.0813	0.0713	-	0.0383	-	-	-	0.0761
-	0.2688	0.4032	0.0745	0.0654	-	0.0352	0.0051	0.0030	0.0750	0.0698
-	0.2696	0.4044	0.0748	0.0656	-	0.0353	0.0051	-	0.0752	0.0700
-	0.3030	0.4548	0.0840	0.0737	-	-	-	-	0.0845	-
-	0.2809	0.4215	0.0779	0.0684	-	-	-	-	0.0784	0.0729
0.0941	0.2427	0.3643	0.0673	0.0591	0.0074	0.0317	-	0.0027	0.0677	0.0630
-	0.2687	0.4033	0.0745	0.0654	0.0082	0.0352	-	-	0.0750	0.0697
-	0.2710	0.4067	0.0751	0.0659	-	0.0354	-	-	0.0756	0.0703
0.0937	0.2416	0.3625	0.0670	0.0588	0.0074	0.0316	0.0046	0.0027	0.0674	0.0627
0.1010	0.2603	0.3905	0.0722	0.0634	0.0080	0.0341	-	0.0029	-	0.0676
-	0.2905	0.4359	0.0806	0.0707	0.0089	0.0380	-	-	-	0.0754
-	0.2915	0.4374	0.0808	0.0709	-	0.0381	0.0056	-	-	0.0757
0.1005	0.2591	0.3888	0.0718	0.0630	0.0079	0.0339	0.0049	0.0029	-	0.0672
-	0.2744	0.4943	0.0810	0.1183	0.0320	-	-	-	-	-
-	0.2148	0.3871	0.0634	0.0926	0.0251	-	-	-	0.2170	-
-	0.3026	0.4833	0.0750	0.1095	0.0296	-	-	-	-	-
-	0.2408	0.3844	0.0597	0.0872	0.0236	-	-	-	0.2043	-
-	0.3329	0.4187	0.0498	0.0950	0.0186	-	-	-	0.0850	-
-	0.5006	0.3529	0.1133	-	0.0332	-	-	-	-	-
-	0.1158	0.2937	0.0280	0.1091	-	-	-	-	0.4534	-
-	0.2118	0.5374	0.0512	0.1996	-	-	-	-	-	-
-	0.2526	0.3617	0.1155	0.0979	0.0085	0.0257	0.0046	-	0.0757	0.0578
-	-	-	0.5000	0.5000	-	-	-	-	-	-
-	0.3334	-	0.3333	0.3333	-	-	-	-	-	-
-	0.3334	0.3333	0.3333	-	-	-	-	-	-	-
-	0.5000	0.5000	-	-	-	-	-	-	-	-
-	0.2391	0.2813	0.0475	0.0555	-	0.1680	0.0078	-	-	0.2008
-	0.2873	0.3381	0.0571	0.0667	-	-	0.0094	-	-	0.2414
-	0.2409	0.2836	0.0479	0.0559	-	0.1693	-	-	-	0.2024
0.0279	0.2657	0.3675	0.0510	0.1228	0.0055	0.0531	0.0090	0.0243	0.0732	-
0.0464	0.1184	0.0594	0.0695	0.1624	-	0.1378	0.0191	-	0.0338	0.3532
-	0.3583	0.5084	0.0614	0.0719	-	-	-	-	-	-

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4001GD	GULF POWER GROUNDWATER DEVELOPMENT		DIRECT	DIRECT COST	2,400.00	
4030AS	SCGEN ACCOUNTING SERVICES		FXP		113,447.15	
4030AS	SCGEN ACCOUNTING SERVICES		FXP		43,378.47	
4030EC	ENGINEERING & CONSTRUCTION SERVICES CAPITAL SUPPORT		FXP		101,715.55	
403S01	SC GENERATION SYSTEM CIO BA		FXP		105,743.03	
403T01	TRANSMISSION SYSTEM CIO AND BUSINESS ANALYSTS		FXP		49,013.42	
404101	SCG-SAFETY AND HEALTH		DIRECT	DIRECT COST	8,000.00	
404101	SCG-SAFETY AND HEALTH		FXP		88,061.76	
404401	SCGEN TRAINING		FXP		25,877.29	
404402	SCGEN TRAINING DIRECT TO GULF		DIRECT	DIRECT COST	151,087.00	
404402	SCGEN TRAINING DIRECT TO GULF		DIRECT	DIRECT COST	93,953.48	
404402	SCGEN TRAINING DIRECT TO GULF		DIRECT	DIRECT COST	31,106.55	
4044EX	SCGEN TRAINING DIRECT TO GULF - EXPENSES		DIRECT	DIRECT COST	70,580.00	
4044EX	SCGEN TRAINING DIRECT TO GULF - EXPENSES		DIRECT	DIRECT COST	2,798.88	
4044PL	PLATEAU		DIRECT	DIRECT COST	6,296.00	
4044PL	PLATEAU		DA		78.96	
4044XP	SCGEN TRAINING - EXPENSES		FXP		22,255.69	
40AA01	CRAFT LABOR OUTAGE		FXP		59,357.60	
40AA02	CRAFT LABOR PROJECT CAPITAL SPLIT		FXP		41,550.32	
40AA12	CRAFT LABOR PROJECT O&M SPLIT		FXP		17,807.28	
40AB01	GEN VP OPERATIONS SERVICES		FXP		35,418.79	
40ABCP	CAPITAL CONSTRUCTION SAFETY		FXP		29,865.56	
40ABHP	GEN OPERATIONS HUMAN PERFORMANCE		FXP		1,692.52	
40ABOM	O&M CONSTRUCTION SAFETY		FXP		34,280.10	
40AC01	TRANS VP OPERS SVCS		FXP		7,496.62	
40ACHP	TRANS HUMAN PERFORMANCE		FXP		18,067.06	
40ACTT	TRANS TECHNICAL TRAINING		FXP		10,696.76	
426801	END-USE RESEARCH PROJECTS		FXP		123,969.58	
4268PD	PROJECT DATA ACCESS AND STORAGE		FXP		1,568.79	
427001	POWER DELIVERY RESEARCH - OVERHEAD TRANSMISSION		FXP		89,477.22	
427101	POWER DELIVERY RESEARCH - GRID OPERATIONS		FXP		32,410.79	
4271PM	AREVA PMU EVALUATIONS		FXP		657.77	
427201	POWER DELIVERY RESEARCH - TRANSMISSION SUBSTATIONS		FXP		55,859.10	
4272GT	GREENSMITH TESTING		FXP		37.44	
427301	POWER DELIVERY RESEARCH - DISTRIBUTION		FXP		94,641.47	
4299LD	LEADERSHIP DEVELOPMENT (SCG-HR)		FXP		3,385.06	
42SW00	SOCO CORPORATE SAFETY & WELLNESS LEADERSHIP COUNCIL		CS		29,890.41	
430901	SUBSTATION GROUNDWATER MONITORING		DIRECT	DIRECT COST	552,599.90	
430901	SUBSTATION GROUNDWATER MONITORING		DIRECT	DIRECT COST	185,339.70	
430901	SUBSTATION GROUNDWATER MONITORING		DIRECT	DIRECT COST	117,389.98	
4323CP	COMPLIANCE SUPPORT		FXP		72,074.37	
4323NC	COMPLIANCE NERC CIP		FXP		41,399.29	
4326CP	TRANSMISSION COMPLIANCE SUPPORT		FXP		56,265.86	
4326NC	COMPLIANCE NERC CIP		FXP		46,995.00	
4330AC	ENTERPRISE ACCESS CONTROL		FXP		11,563.29	
4330AC	ENTERPRISE ACCESS CONTROL		FXP		-	
4330AM	ENTERPRISE ACCESS CONTROL		FXP		24,083.72	
4330AM	ENTERPRISE ACCESS CONTROL		FXP			

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4330C1	ACCESS CONTROL		FXP			
4330C1	ACCESS CONTROL		FXP		118.44	
434901	FUEL SERVICES - PLANNING		DIRECT	DIRECT COST	29,863.00	
434901	FUEL SERVICES - PLANNING		DIRECT	DIRECT COST	18,570.34	
434901	FUEL SERVICES - PLANNING		FXP		69,110.15	
434901	FUEL SERVICES - PLANNING		DIRECT	DIRECT COST	2,864.30	
435001	FIELD SERVICES OTHER THAN MINE OPERATION - PRODUCTION		FXP		57,525.96	
435101	FUEL SERVICES - COAL SUPPORT		FXP		125,161.03	
435105	FUEL SERVICES - GENERAL MGR. COAL PROCUREMENT, PLANNING & LO		FXP		46,521.58	
435106	FUEL SERVICES - GENERAL MGR. PRODUCTION SUPPORT		DIRECT	DIRECT COST	960.00	
435106	FUEL SERVICES - GENERAL MGR. PRODUCTION SUPPORT		FXP		32,295.76	
435112	FUEL SERVICES - COAL PROCUREMENT		DIRECT	DIRECT COST	88,053.00	
435112	FUEL SERVICES - COAL PROCUREMENT		DIRECT	DIRECT COST	48,537.23	
435112	FUEL SERVICES - COAL PROCUREMENT		FXP		44,103.88	
435112	FUEL SERVICES - COAL PROCUREMENT		DIRECT	DIRECT COST	7,486.46	
435113	FUEL SERVICES - OIL PROCUREMENT		DIRECT	DIRECT COST	2,248.00	
435113	FUEL SERVICES - OIL PROCUREMENT		DIRECT	DIRECT COST	1,397.98	
435113	FUEL SERVICES - OIL PROCUREMENT		FXP		13,766.11	
435113	FUEL SERVICES - OIL PROCUREMENT		DIRECT	DIRECT COST	215.63	
435114	FUEL SERVICES - TRANSPORTATION SERVICES		DIRECT	DIRECT COST	104,971.00	
435114	FUEL SERVICES - TRANSPORTATION SERVICES		DIRECT	DIRECT COST	59,657.20	
435114	FUEL SERVICES - TRANSPORTATION SERVICES		FXP		23,592.80	
435114	FUEL SERVICES - TRANSPORTATION SERVICES		DIRECT	DIRECT COST	9,201.59	
435116	FUEL SERVICES - TECHNICAL SERVICES, WEIGHING & SAMPLING		DIRECT	DIRECT COST	46,515.00	
435116	FUEL SERVICES - TECHNICAL SERVICES, WEIGHING & SAMPLING		DIRECT	DIRECT COST	22,537.74	
435116	FUEL SERVICES - TECHNICAL SERVICES, WEIGHING & SAMPLING		FXP		24,368.04	
435116	FUEL SERVICES - TECHNICAL SERVICES, WEIGHING & SAMPLING		DIRECT	DIRECT COST	3,476.26	
435117	FUEL SERVICES - COMBUSTION BY-PRODUCT SUPPORT		DIRECT	DIRECT COST	19,545.00	
435117	FUEL SERVICES - COMBUSTION BY-PRODUCT SUPPORT		DIRECT	DIRECT COST	11,029.81	
435117	FUEL SERVICES - COMBUSTION BY-PRODUCT SUPPORT		FXP		8,815.01	
435117	FUEL SERVICES - COMBUSTION BY-PRODUCT SUPPORT		DIRECT	DIRECT COST	1,701.25	
435118	LIMESTONE PRODUCTION		DIRECT	DIRECT COST	7,854.00	
435118	LIMESTONE PRODUCTION		DIRECT	DIRECT COST	3,727.40	
435118	LIMESTONE PRODUCTION		FXP		1,936.99	
435118	LIMESTONE PRODUCTION		DIRECT	DIRECT COST	574.93	
435121	GYP SUM PRODUCTION		DIRECT	DIRECT COST	37,280.00	
435121	GYP SUM PRODUCTION		DIRECT	DIRECT COST	22,058.32	
435121	GYP SUM PRODUCTION		FXP		10,337.50	
435121	GYP SUM PRODUCTION		DIRECT	DIRECT COST	3,402.27	
435122	LIMESTONE PROCUREMENT		FXP		14,179.98	
4351AM	FUEL SERVICES - EMISSION ALLOWANCE MANAGEMENT		FXP		8,630.76	
4351B1	BIOMASS - PROCUREMENT		FXP		227.45	
4351RM	RAILCAR MAINTENANCE		DIRECT	DIRECT COST	21,945.00	
4351RM	RAILCAR MAINTENANCE		DIRECT	DIRECT COST	11,283.46	
4351RM	RAILCAR MAINTENANCE		FXP		22,778.53	
4351RM	RAILCAR MAINTENANCE		DIRECT	DIRECT COST	1,740.37	
4351RU	FUEL SERVICES - RAILCAR UTILIZATION		DIRECT	DIRECT COST	7,960.00	
4351RU	FUEL SERVICES - RAILCAR UTILIZATION		DIRECT	DIRECT COST	4,950.01	

EWO	EWO Descr	AI	Type	Amount	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4351RU	FUEL SERVICES - RAILCAR UTILIZATION		FXP		40,735.02	
4351RU	FUEL SERVICES - RAILCAR UTILIZATION		DIRECT		763.52	
435201	FUEL SVCS GAS SUPPORT		DIRECT		52,399.00	
435201	FUEL SVCS GAS SUPPORT		DIRECT		31,216.27	
435201	FUEL SVCS GAS SUPPORT		FXP		329,354.85	
435201	FUEL SVCS GAS SUPPORT		DIRECT		4,814.84	
4352GH	FUEL SERVICES - GULF GAS HEDGING		DIRECT		31,575.00	
4352GH	FUEL SERVICES - GULF GAS HEDGING		DIRECT		19,634.97	
4352GH	FUEL SERVICES - GULF GAS HEDGING		FXP		63,808.54	
4352GH	FUEL SERVICES - GULF GAS HEDGING		DIRECT		3,028.52	
435601	AIR QUALITY STUDIES		FXP		19,591.18	
435801	RENEWABLE GENERATION		FXP		-	
436201	RESEARCH ADMINISTRATION		FXP		57,187.10	
43622A	RESEARCH ADMIN-EPRI NONREIMBURSABLE EXPENSES		FXP		189.31	
4362HE	HYDROGEN ECONOMY		FXP		62,400.00	
4362UA	UNMANNED AIRCRAFT SYSTEMS		FXP		118,560.00	
4362WD	WATER DESALINATION		FXP		21,840.00	
436501	ENVIRONMENTAL TECHNOLOGY R&D		FXP		218,827.12	
436701	FPSC GPIF SIMULATIONS - SYSTEM PLANNING		DIRECT	DIRECT COST	7,307.00	
436701	FPSC GPIF SIMULATIONS - SYSTEM PLANNING		DIRECT	DIRECT COST	4,582.97	
436701	FPSC GPIF SIMULATIONS - SYSTEM PLANNING		DIRECT	DIRECT COST	1,007.01	
437401	FUEL SERVICES - OPCO SUPPORT		DIRECT	DIRECT COST	251,338.00	
437401	FUEL SERVICES - OPCO SUPPORT		DIRECT	DIRECT COST	145,847.48	
437401	FUEL SERVICES - OPCO SUPPORT		DIRECT	DIRECT COST	13,574.40	
437401	FUEL SERVICES - OPCO SUPPORT		DIRECT	DIRECT COST	22,495.70	
437501	ENVIRONMENTAL REF		FXP		273,932.47	
4375UG	U-GROUP DUES		FXP		70,200.00	
4376CR	PLANT CRIST ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	80,384.43	
4376CR	PLANT CRIST ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	12,051.22	
4376CR	PLANT CRIST ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	7,632.97	
4376SH	PLANT SCHOLTZ ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	60,463.31	
4376SH	PLANT SCHOLTZ ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	11,189.75	
4376SH	PLANT SCHOLTZ ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	7,087.34	
4376SM	PLANT SMITH ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	64,900.99	
4376SM	PLANT SMITH ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	11,923.34	
4376SM	PLANT SMITH ANNUAL WATER QUALITY MONITORING		DIRECT	DIRECT COST	7,551.99	
437T01	RETAIL GENERATION DEVELOPMENT		FXP		145,200.01	
438701	ADVANCED END-USE TECHNOLOGY RESEARCH		FXP		179,923.97	
4387C8	END-USE EMISSION ANALYSIS TOOL		FXP		1,043.93	
4387NT	PQ NEW TECHNOLOGY ASSESSMENTS		FXP		16.56	
4387QD	PQ TECHNOLOGY TRANSFER		FXP		37.44	
438901	CHIEF OPERATING OFFICER		FXP		27,680.18	
438901	CHIEF OPERATING OFFICER		FXP		116,464.24	
4389FE	(BTL) COO - EXTERNAL BOARDS		DIRECT	DIRECT COST	8,410.00	
4389FE	(BTL) COO - EXTERNAL BOARDS		FXP		171.52	
4389GF	COO OPERATIONS MEETINGS		FXP		7,920.92	
439901	SOUTHERN COMPANY GENERATION EVP		FXP		74,086.97	
4399RR	SCGEN RESCUE RODEO		FXP		11,995.90	

EWO	EWO Descr	AI	Type	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
441110	529-MONITORING & DIAGNOSTIC CENTER		FXP	163,784.43	
441114	528-AUTOTOUR SUPPORT		FXP	6,210.42	
441116	531-PORTFOLIO MANAGER SUPPORT		FXP	6,210.42	
441129	PLAYBOOK CHAPTER SIX		FXP	17,865.92	
441143	GROUND WATER MONITORING		FXP	13,567.31	
441170	665-EQUIP SUPPORT MOTORS/MOTOR REPAIR		FXP	38,822.72	
441185	811-COMPONENT TESTING (PERFORMANCE)-COMBUSTION TUNING		FXP	22,114.90	
441187	813-COMPONENT TESTING (PERFORMANCE)-FANS		FXP	6,245.50	
4411BK	834-O/S USER SUPPORT AND TRAINING		FXP	19,490.71	
4411BS	818-HEAT RATE REVIEWS		FXP	8,061.90	
4411BT	826-HEAT RATE TRAINING		FXP	8,061.90	
4411FR	974-FLEET REVIEW BOARD		FXP	46,436.79	
441238	988-SCR AND AMMONIA SYSTEMS		FXP	28,889.66	
441251	597-WATER TREATMENT		FXP	35,877.97	
441253	789-COOLING SYSTEMS		FXP	11,784.99	
441255	577-WATER CHEMISTRY FIELD SUPPORT AND TRAINING		DIRECT	DIRECT COST	
441255	577-WATER CHEMISTRY FIELD SUPPORT AND TRAINING		DIRECT	DIRECT COST	
441255	577-WATER CHEMISTRY FIELD SUPPORT AND TRAINING		FXP	11,784.99	
441255	577-WATER CHEMISTRY FIELD SUPPORT AND TRAINING		DIRECT	DIRECT COST	
441281	805-COMPONENT TESTING (PERFORMANCE)-STEAM TURBINE		FXP	18,091.52	
441282	806-COMPONENT TESTING (PERFORMANCE)-STEAM PATH AUDIT		FXP	4,884.68	
441288	814-COMPONENT TESTING (PERFORMANCE)-COOLING TOWER		FXP	-	
441289	815-COMPONENT TESTING (PERFORMANCE)-PUMPS		FXP	12,396.88	
441292	837-THERMAL PERFORMANCE CONSULTING & EVALUATIONS		FXP	6,269.13	
441294	676-DCS SUPPORT -FPC		FXP	3,172.68	
441295	677 - TUNING SUPPORT		FXP		
441296	678-TURBINE CONTROL SUPPORT		FXP	1,691.08	
4412A4	687-CONTROL SYSTEMS INTEGRITY		FXP	119,223.75	
4412A7	694-OPERATOR TRAINING SIMULATOR TECH SUPPORT		FXP		
4412AJ	780-NEW GEN CYCLES & EQUIPMENT		FXP	3,206.69	
4412AT	765-FEEDWATER EQUIPMENT EVALUATION		FXP	-	
4412AU	766-GAS TURBINE EQUIPMENT EVALUATION		FXP	3,206.69	
4412AV	767-STEAM TURBINE EQUIPMENT EVALUATION		FXP		
4412AY	774-MAT HANDLING INSPECTION & REPAIR (NON-ROLLING STOCK)		FXP		
4412B6	768-GAS PIPELINE LATERAL (DOT) PROGRAM MANAGEMENT		FXP		
4412B7	787-COMPONENT TEAM MAINTENANCE STRATEGY		FXP	3,131.52	
4412B8	788-TURBINE SYSTEM ISSUES, SUPPORT AND PROJECTS		FXP	6,262.31	
4412BR	833-NEW SOURCE REVIEW		FXP	3,134.99	
4412BU	827-HEAT RATE PROGRAM DEVELOPMENT		FXP	6,269.13	
441315	530-DATA MINING, ANALYSIS & REPORTING		FXP	22,941.15	
441317	532-ENTERPRISE TOOLS (MÁXIMO, PRIMAVERA, PP)		FXP	47,794.69	
441318	540-PLANTVIEW SUPPORT		FXP	5,735.98	
441323	825-TURBINE DIAGNOSTICS/BALANCING (SHOP/FIELD)		FXP	5,802.35	
441327	535-CRAFT LABOR SUPPORT		FXP	17,707.91	
441330	538-PROPERTY ACCESS CONTROL		FXP	8,853.96	
441373	668-EQUIP SUPP TRANSFORMERS NON ROUTINE/DGA CONSULTING		FXP	14,801.21	
4413AQ	779-FIBERGLASS AND NON-METALLICS		FXP	8,987.52	
4413BQ	832-EIA (ENERGY INFORMATION ADMINISTRATION)		FXP	3,723.42	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
441411	525-CBM		FXP		26,059.08	
441412	526-ASSET MANAGEMENT (PRO)		FXP		33,299.13	
441413	527-CORRECTIVE ACTION PROGRAM RCA		FXP		11,790.38	
441420	802-GASTURB DIAGNOSTICS/BALANCING (SHOP/FIELD)		FXP		4,593.87	
441421	803-VIBRATION DIAGNOSTICS/ALIGNMENT/BALANCING		FXP		7,656.33	
441422	804-SYSTEM 1 SUPPORT		FXP		6,125.06	
441425	533-PLANNED OUTAGE PROCESS IMPROVEMENT		FXP		14,019.88	
441426	534-PLANNED OUTAGE SCHEDULING		FXP		28,039.67	
441443	590-GEOLOGY, GEOCHEMISTRY & GROUNDWATER MONITORING		FXP		39,683.93	
441444	591-GEOTECHNICAL/ GEO-ENV ENG AND FIELD SUPP		FXP		20,914.27	
441446	594-WASTE WATER TREATMENT		FXP		44,644.39	
441460	655-NERC/SERC PROGRAM SUPPORT		FXP		39,949.68	
441461	656-PROTECTIVE RELAYING PROGRAM SUPPORT		FXP		82,561.12	
441462	657-DRIVES & EXCITATION SYSTEMS NON ROUTINE SUPPORT		FXP		-	
441463	658-PROTECTIVE RELAY ROUTINE TESTING (NERC)-FPC		DIRECT	DIRECT COST		
441463	658-PROTECTIVE RELAY ROUTINE TESTING (NERC)-FPC		DIRECT	DIRECT COST		
441463	658-PROTECTIVE RELAY ROUTINE TESTING (NERC)-FPC		DIRECT	DIRECT COST		
441464	659-PROTECTIVE RELAY ROUTINE TRIP CHECK-FPC		DIRECT	DIRECT COST		
441464	659-PROTECTIVE RELAY ROUTINE TRIP CHECK-FPC		DIRECT	DIRECT COST		
441464	659-PROTECTIVE RELAY ROUTINE TRIP CHECK-FPC		DIRECT	DIRECT COST		
441465	660-REVENUE METER ROUTINE TESTING (SOX)-FPC		DIRECT	DIRECT COST		
441465	660-REVENUE METER ROUTINE TESTING (SOX)-FPC		DIRECT	DIRECT COST		
441465	660-REVENUE METER ROUTINE TESTING (SOX)-FPC		DIRECT	DIRECT COST		
441466	661-TRANSFORMER INSTRUMENTATION ROUTINE TESTING (PAG)-FPC		DIRECT	DIRECT COST		
441466	661-TRANSFORMER INSTRUMENTATION ROUTINE TESTING (PAG)-FPC		DIRECT	DIRECT COST		
441466	661-TRANSFORMER INSTRUMENTATION ROUTINE TESTING (PAG)-FPC		DIRECT	DIRECT COST		
441468	663-EXCITATION SYSTEM ROUTINE CALIBRATION (NERC) -FPC		DIRECT	DIRECT COST		
441468	663-EXCITATION SYSTEM ROUTINE CALIBRATION (NERC) -FPC		DIRECT	DIRECT COST		
441468	663-EXCITATION SYSTEM ROUTINE CALIBRATION (NERC) -FPC		DIRECT	DIRECT COST		
441471	666-EQUIP SUPPORT GENERATOR INSPECTION/TESTING		FXP		14,194.37	
441472	667-EQUIP SUPPORT BATTERIES NON ROUTINE SUPPORT		FXP		15,328.19	
441474	669-EQUIP SUPPORT GROUNDING/CATHODIC PROT/LIGHTNING PROT		DIRECT	DIRECT COST		
441474	669-EQUIP SUPPORT GROUNDING/CATHODIC PROT/LIGHTNING PROT		DIRECT	DIRECT COST		
441474	669-EQUIP SUPPORT GROUNDING/CATHODIC PROT/LIGHTNING PROT		FXP		14,194.37	
441474	669-EQUIP SUPPORT GROUNDING/CATHODIC PROT/LIGHTNING PROT		DIRECT	DIRECT COST		
441475	670-ELECT EQUIP GEN TROUBLESHOOT/PROBLEM RESOLUTION-FPC		DIRECT	DIRECT COST		
441475	670-ELECT EQUIP GEN TROUBLESHOOT/PROBLEM RESOLUTION-FPC		DIRECT	DIRECT COST		
441475	670-ELECT EQUIP GEN TROUBLESHOOT/PROBLEM RESOLUTION-FPC		DIRECT	DIRECT COST		
441476	671-ELECT EQUIP GEN TESTING/COMMISSIONING-FPC		DIRECT	DIRECT COST		
441476	671-ELECT EQUIP GEN TESTING/COMMISSIONING-FPC		DIRECT	DIRECT COST		
441476	671-ELECT EQUIP GEN TESTING/COMMISSIONING-FPC		DIRECT	DIRECT COST		
441477	672-ENGINEERING STUDIES AND ANALYSIS		FXP		64,451.88	
441478	673-EQUIPMENT SPECIFICATION & BID ANALYSIS		FXP			
441479	674-PROTECTIVE RELAY CALCULATIONS,SETTINGS & ANALYSIS		FXP		20,287.03	
441483	808-COMPONENT TESTING GAS TURBINE		FXP		1,590.20	
441497	680-PLC SUPPORT		FXP		5,835.90	
441498	681-CYBER SECURITY SUPPORT		FXP		1,536.60	
441499	682-GOVERNOR MODELLING		FXP			

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Allor.
4414A1	683 - AGC/RTU SUPPORT		FXP		11,671.78	
4414A2	684-OIS AND DATA ACQUISITION SYSTEMS		FXP		33,116.01	
4414A3	685-REVENUE METERING I&C SUPPORT		FXP		17,507.68	
4414A5	689-CYBER SECURITY PROGRAM MANAGEMENT AND SUPPORT		FXP		108,705.45	
4414A6	693-I&C FLEET STRATEGY		FXP		14,813.29	
4414A8	697-I&C TECHNICAL STANDARDS		FXP		29,626.53	
4414AK	796-VENDOR ALLIANCES		FXP			
4414AN	775-HIGH ENERGY PIPING, VENT STACKS, HANGERS, PIPELINES, TWI		FXP		15,758.79	
4414AP	777-METALLURGY TROUBLESHOOTING INSPECTION & REPAIR		FXP		20,457.86	
4414AR	781-NEW GENERATION CONCEPTUAL DESIGN AND LAYOUT		FXP			
4414AS	782-STEAM & GAS TURBINE TROUBLESHOOTING, INSPECTION & REPAIR		FXP		2,944.75	
4414AW	799-HRSG BOILER EQUIPMENT EVALUATION		FXP		2,668.70	
4414AZ	773-MECH AUX PUMPS TROUBLESHOOTING INSPECTION & REPAIR		FXP		11,777.51	
4414B1	772-MECH AUX VALVES TROUBLESHOOTING INSPECTION & REPAIR		FXP		5,888.78	
4414B2	771-MECH AUX, GEAR BOXES & COUPLINGS TROUBLESHOOTING		FXP		5,888.78	
4414B5	786-GAS PIPELINE FIELD SERVICE INSPECTION AND REPAIR (INSIDE		FXP			
4414B9	790-HIGH ENERGY PIPING-SYSTEM INITIATIVES		FXP		12,864.61	
4414BA	791-MECHANICAL EQUIPMENT SYSTEM ISSUES, SUPPORT, AND PROJECT		FXP		-	
4414BB	792-MATERIAL HANDLING SYSTEM ISSUES, SUPPORT AND PROJECTS		FXP		2,955.11	
4414BD	794-METALLURGY DESIGN ISSUES AND SUPP, TECH CONS AND LABS		FXP		1,778.95	
4414BE	795-BOILER SYSTEM ISSUES, SUPPORT AND PROJECTS		FXP		17,789.65	
4414BG	797-HRSG SYSTEM ISSUES AND SUPPORT		FXP		5,909.55	
4414BN	830-OPERATIONS STRATEGY DEVELOPMENT		FXP		11,085.19	
4414BP	831-UNIT DISPATCH AND COMMITMENT		FXP		2,947.94	
4414BX	977-GADS ADMIN		FXP		7,323.11	
4414BY	978-KPI REPORTING AND ANALYSIS		FXP		7,323.11	
4414C3	982-REGULATORY ACTIVITIES		FXP		7,323.11	
4414C4	983-RELIABILITY CONSULTING		FXP		7,323.11	
4414C5	984-SCGEN GOALS		FXP		7,323.11	
4414C8	852-ETM RESIDENT SUPPORT-FPC		DIRECT	DIRECT COST		
4414C8	852-ETM RESIDENT SUPPORT-FPC		DIRECT	DIRECT COST		
4414C8	852-ETM RESIDENT SUPPORT-FPC		FXP			
4414C8	852-ETM RESIDENT SUPPORT-FPC		DIRECT	DIRECT COST		
4414ND	726 - NON DESTRUCTIVE EXAMINATION SERVICES		DIRECT	DIRECT COST		
4414ND	726 - NON DESTRUCTIVE EXAMINATION SERVICES		DIRECT	DIRECT COST		
4414ND	726 - NON DESTRUCTIVE EXAMINATION SERVICES		DIRECT	DIRECT COST		
441601	502-CC FLEET MANAGEMENT - REGULATED FLEET ONLY		FXP		54,506.57	
441603	506-LTSA MANAGEMENT		FXP		641.40	
441701	501-CC FLEET MANAGEMENT - REGULATED AND SPC FLEET		FXP		2,104.15	
441702	505-LTSA DEVELOPMENT		FXP		4,734.34	
441704	507-O&M MODELING		FXP		6,838.54	
441708	511-TECHNICAL SERVICES CC		FXP		701.56	
441709	512-TECHNICAL SERVICES CT		FXP		1,227.51	
441832	587-ENV PLANNING AND STRATEGY-TECH & ECONOMIC ANALYSIS		DIRECT	DIRECT COST		
441832	587-ENV PLANNING AND STRATEGY-TECH & ECONOMIC ANALYSIS		DIRECT	DIRECT COST		
441832	587-ENV PLANNING AND STRATEGY-TECH & ECONOMIC ANALYSIS		FXP		44,840.95	
441832	587-ENV PLANNING AND STRATEGY-TECH & ECONOMIC ANALYSIS		DIRECT	DIRECT COST		
441833	563-BAGHOUSE AND MATS SYSTEMS		DIRECT	DIRECT COST		

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
441833	563-BAGHOUSE AND MATS SYSTEMS	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
441833	563-BAGHOUSE AND MATS SYSTEMS	[REDACTED]	FXP	[REDACTED]		[REDACTED]
441833	563-BAGHOUSE AND MATS SYSTEMS	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
441834	566-FANS, DAMPERS, DRAFT SYS & CFD-ENG & FIELD SUPP	[REDACTED]	FXP	[REDACTED]		[REDACTED]
441840	990-ESP & ASH HANDLING ENGINEERING & FIELD SUPPORT	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
441840	990-ESP & ASH HANDLING ENGINEERING & FIELD SUPPORT	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
441840	990-ESP & ASH HANDLING ENGINEERING & FIELD SUPPORT	[REDACTED]	FXP	[REDACTED]	30,471.02	[REDACTED]
441840	990-ESP & ASH HANDLING ENGINEERING & FIELD SUPPORT	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
441845	592-ENVIRONMENTAL REMEDIATION ENGINEERING AND FIELD SUPP	[REDACTED]	FXP	[REDACTED]		[REDACTED]
441886	812-COMPONENT TESTING (PERFORMANCE)-SCR TUNING	[REDACTED]	FXP	[REDACTED]	27,061.68	[REDACTED]
4418AM	776-COAL BOILERS TROUBLESHOOTING INSPECTION & REPAIR	[REDACTED]	FXP	[REDACTED]	7,320.77	[REDACTED]
4418B3	783-ROLLING STOCK MAINTANCE (O&M)	[REDACTED]	FXP	[REDACTED]	7,969.00	[REDACTED]
4418BC	793-ROLLING STOCK PROJECTS (CAPITAL)	[REDACTED]	FXP	[REDACTED]	7,969.00	[REDACTED]
4418BF	841-FOSSIL FUELS VENDOR ALLIANCE	[REDACTED]	FXP	[REDACTED]	6,375.25	[REDACTED]
4418CE	839-FUELS OPERATIONS SUPPORT	[REDACTED]	FXP	[REDACTED]	63,752.18	[REDACTED]
4418CZ	595-FGD SYSTEMS	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
4418CZ	595-FGD SYSTEMS	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
4418CZ	595-FGD SYSTEMS	[REDACTED]	FXP	[REDACTED]		[REDACTED]
4418CZ	595-FGD SYSTEMS	[REDACTED]	DIRECT	DIRECT COST		[REDACTED]
4418FR	FLEET REVIEW BOARD	[REDACTED]	FXP	[REDACTED]	24,418.07	[REDACTED]
442901	PROJECT MANAGEMENT	[REDACTED]	FXP	[REDACTED]	95,506.97	[REDACTED]
442904	GENERATION SYSTEM STUDIES	[REDACTED]	FXP	[REDACTED]	22,053.78	[REDACTED]
4429AA	ENGINEERING	[REDACTED]	FXP	[REDACTED]	3,099.44	[REDACTED]
44521Q	QUALITY PROGRAM	[REDACTED]	FXP	[REDACTED]	2,175.20	[REDACTED]
445301	WATER AND WASTE MANAGEMENT PROGRAMS	[REDACTED]	FXP	[REDACTED]	10,761.74	[REDACTED]
445501	ADVANCED ENERGY SYSTEMS	[REDACTED]	FXP	[REDACTED]	4,694.46	[REDACTED]
4455CL	COAL LIQUEFACTION	[REDACTED]	FXP	[REDACTED]	2,406.69	[REDACTED]
4455CS	PSDF COST SHARE	[REDACTED]	FXP	[REDACTED]	184,942.63	[REDACTED]
4455UN	DOE PROJECT EXPENSES NOT BILLABLE TO DOE	[REDACTED]	FXP	[REDACTED]	98,006.98	[REDACTED]
445601	THERMAL AND FLUID SCIENCES	[REDACTED]	FXP	[REDACTED]	114,487.04	[REDACTED]
4456CB	CONSULTING BUDGET	[REDACTED]	FXP	[REDACTED]	1,335.60	[REDACTED]
446001	SCGEN-TECH TRNG I&C ACADEMY	[REDACTED]	FXP	[REDACTED]	23,308.96	[REDACTED]
4461JC	VENDOR QUALIFACATION	[REDACTED]	FXP	[REDACTED]	1,373.66	[REDACTED]
4462AA	MANAGEMENT AND SUPERVISION	[REDACTED]	DIRECT	DIRECT COST	11,465.00	[REDACTED]
446701	ENGINEERING DRAWING STORAGE & MAINT.	[REDACTED]	DA	[REDACTED]	10,967.78	[REDACTED]
4467DP	DISTRIBUTION OPERATING PROCEDURES DOCUMENT-GULF	[REDACTED]	DIRECT	DIRECT COST	1,021.16	[REDACTED]
4467DP	DISTRIBUTION OPERATING PROCEDURES DOCUMENT-GULF	[REDACTED]	DIRECT	DIRECT COST	346.80	[REDACTED]
4467DP	DISTRIBUTION OPERATING PROCEDURES DOCUMENT-GULF	[REDACTED]	DIRECT	DIRECT COST	377.78	[REDACTED]
448D01	MOBILE MAXIMO	[REDACTED]	FXP	[REDACTED]	51,108.36	[REDACTED]
4502SP	SENIOR PRODUCTION OFFICER	[REDACTED]	DIRECT	DIRECT COST	312,196.00	[REDACTED]
4502SP	SENIOR PRODUCTION OFFICER	[REDACTED]	DIRECT	DIRECT COST	136,617.97	[REDACTED]
4502SP	SENIOR PRODUCTION OFFICER	[REDACTED]	DIRECT	DIRECT COST	19,522.85	[REDACTED]
452301	REGIONAL AIR QUALITY ISSUES	[REDACTED]	FXP	[REDACTED]	417,260.76	[REDACTED]
4583MP	ENV. MAINTENANCE PROCEDURE DEV	[REDACTED]	FXP	[REDACTED]	21,751.70	[REDACTED]
4583OP	ENV. OPERATIONS PROCEDURE DEVELOPMENT	[REDACTED]	FXP	[REDACTED]	17,675.60	[REDACTED]
458701	PIPING AND HANGER INSPECTION PROGRAMS	[REDACTED]	DIRECT	DIRECT COST	1,200.00	[REDACTED]
4608AS	ADVISORY SERVICES	[REDACTED]	FXP	[REDACTED]		[REDACTED]
4608AS	ADVISORY SERVICES	[REDACTED]	FXP	[REDACTED]	11,875.00	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4608LE	INTELLECTUAL PROPERTY		FXP			
4608LE	INTELLECTUAL PROPERTY		FXP		33,550.06	
4608RS	IR REPORTING SYSTEM		FXP			
4608TC	TECHNOLOGY CONSULTING		FXP			
4608TC	TECHNOLOGY CONSULTING		FXP		2,634.59	
4651B1	BUDGET SIMPLIFICATION PRODUCTION SUPPORT		FXP		21,195.88	
4661MB	ITRON EE SUPPORT		FXP		79,934.97	
4661MS	METS PRODUCTION SUPPORT		FXP		14,831.64	
4661MT	ITRON EE ENHANCEMENTS		FXP		18,882.55	
4661UP	ITRON UPGRADES		FXP		15,868.02	
466909	POWER DELIVERY SYST-PROGRAM MAINTENANCE		FXP		59,618.16	
4669CJ	JACOB		DIRECT	DIRECT COST	4,561.00	
4669CJ	JACOB		DIRECT	DIRECT COST	2,758.20	
4669CJ	JACOB		DIRECT	DIRECT COST	2,270.07	
4669CM	CAMP RELEASES		FXP		2,726.73	
4669CO	ARCOS		DIRECT	DIRECT COST	9,196.00	
4669CO	ARCOS		FXP		21,489.12	
4669FA	FALLS LIGHTNING STRIKE DATA APPLICATION		DIRECT	DIRECT COST	5,000.00	
4669GJ	GULF JETS MAINTENANCE		DIRECT	DIRECT COST	1,826.00	
4669GJ	GULF JETS MAINTENANCE		DIRECT	DIRECT COST	1,104.26	
4669GJ	GULF JETS MAINTENANCE		DIRECT	DIRECT COST	908.82	
4669JU	JOINT USE - GULF		DIRECT	DIRECT COST	1,826.00	
4669JU	JOINT USE - GULF		DIRECT	DIRECT COST	1,104.26	
4669JU	JOINT USE - GULF		DIRECT	DIRECT COST	908.82	
4669MS	MS SUPPORT		DA		10,156.18	
4669MA	MOBILE/FIELD APPLICATIONS		FXP		14,520.24	
4669MO	MORI FIELD AUTO		FXP		935.80	
4669OS	SC OUTAGE SUMMARY		FXP		3,407.02	
4669RM	REMEDY		DIRECT	DIRECT COST	17,743.00	
4669RM	REMEDY		DIRECT	DIRECT COST	8,915.53	
4669RM	REMEDY		DIRECT	DIRECT COST	7,337.71	
4669RM	REMEDY		DIRECT	DIRECT COST	3,084.00	
4669RN	ROUGHIN		DIRECT	DIRECT COST	1,826.00	
4669RN	ROUGHIN		DIRECT	DIRECT COST	1,104.26	
4669RN	ROUGHIN		DIRECT	DIRECT COST	908.82	
4669SB	AS SUBSCRIPTIONS		DIRECT	DIRECT COST	9,089.00	
4669SB	AS SUBSCRIPTIONS		DIRECT	DIRECT COST	5,496.45	
4669SB	AS SUBSCRIPTIONS		FXP		26,275.30	
4669SB	AS SUBSCRIPTIONS		DIRECT	DIRECT COST	4,523.68	
4669ST	STORM TOOL		FXP		7,639.88	
4669T9	CAMP ENHANCEMENTS		FXP		18,185.68	
4669TL	SOUTHERN COMPANY ON-LINE TOOL CATALOG		FXP		974.56	
4669TS	CAMP SUPPORT		FXP		10,247.55	
4675DA	DSCADA-FIELD DISTRIBUTION AUTOMATION APPLICATIONS (ENGINEERI		DIRECT	DIRECT COST	33,252.00	
4675EM	GULF EMS DATA NETWORK SUPPORT		FXP		61,016.73	
4675EX	EXMUX O&M WORK		DIRECT	DIRECT COST	38,796.00	
4675FA	GULF EMS FAN CIRCUITS		FXP		5,737.87	
4675FR	GULF SUBSTATION FRAME RELAY CIRCUIT COSTS		FXP		15,039.12	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4675MA	GULF MAS RADIO INFRASTRUCTURE SUPPORT		DIRECT	DIRECT COST	148,332.00	
4675MA	GULF MAS RADIO INFRASTRUCTURE SUPPORT		FXP		68,089.64	
4675RU	FPC EMS FIELD RTU REPAIR		DIRECT	DIRECT COST	33,252.00	
4690AE	ADVANCED ENERGY MANAGEMENT		DIRECT	DIRECT COST	156,300.00	
4690AE	ADVANCED ENERGY MANAGEMENT		DIRECT	DIRECT COST	71,105.38	
4690AE	ADVANCED ENERGY MANAGEMENT		DA		4,841.04	
4690AE	ADVANCED ENERGY MANAGEMENT		DIRECT	DIRECT COST	71,273.04	
4690AE	ADVANCED ENERGY MANAGEMENT		DIRECT	DIRECT COST	12,288.00	
46AETA	STRATEGIC TELECOMMUNICATIONS		DA		103,685.16	
46AF01	ACCOUNTING MANAGEMENT		DA		1,321.08	
46AF01	ACCOUNTING MANAGEMENT		DIRECT	DIRECT COST	2,280.00	
46AF03	TAX & COST ACCOUNTING		DIRECT	DIRECT COST	1,884.00	
46AF04	CORPORATE ACCOUNTING		DIRECT	DIRECT COST	1,884.00	
46AF05	ACCOUNTING SERVICES		DIRECT	DIRECT COST	5,724.00	
46AF06	PROPERTY ACCOUNTING		DIRECT	DIRECT COST	5,184.00	
46AF07	CORPORATE PLANNING ADMIN.		DIRECT	DIRECT COST	4,380.00	
46AF08	BUDGETS		DIRECT	DIRECT COST	2,616.00	
46AF10	TREASURY		DIRECT	DIRECT COST	948.00	
46AF11	RATES & REGULATORY MATTERS		DIRECT	DIRECT COST	10,200.00	
46AF12	TREASURY & RATES/REGULATORY		DIRECT	DIRECT COST	468.00	
46AF14	INTERNAL CONTROLS		DIRECT	DIRECT COST	2,424.00	
46AF15	ACCOUNTING SYSTEMS		DIRECT	DIRECT COST	2,280.00	
46AFAP	ACCOUNTS PAYABLE MAINFRAME CHARGES		DA		1,280.08	
46AP21	MISC P&M APPS PRODUCTION SUPPORT		FXP		5,305.46	
46APPO	POWER OUTLET		FXP		2,272.30	
46AT01	ARMS ENHANCEMENTS		FXP		22,945.73	
46AT02	ARMS PRODUCTION SUPPORT		FXP		242,904.87	
46AT02	ARMS PRODUCTION SUPPORT		DIRECT	DIRECT COST	2,028.00	
46AT3I	ARMS III IMPLEMENTATION		FXP		2,771.18	
46ATOV	ARMS DASHBOARD		FXP		17,915.71	
46ATPN	ARMS - PRIVATE NETWORK OPTIONS (VERIZON)		FXP		85.60	
46AW01	AIRWATCH		DA		38,280.48	
46C805	PE 4305 WIRELESS SYSTEMS		DIRECT	DIRECT COST	616,568.00	
46C805	PE 4305 WIRELESS SYSTEMS		DIRECT	DIRECT COST	88,914.15	
46C805	PE 4305 WIRELESS SYSTEMS		DIRECT	DIRECT COST	38,785.84	
46CA01	CUSTOMER ACCOUNTING		DIRECT	DIRECT COST	5,664.00	
46CAOC	OCC EVOLUTION - CAPITAL		FXP		76,797.03	
46CAOO	OCC EVOLUTION - O&M		FXP		20,343.30	
46CAOP	OCC PROJECTS		FXP		61,101.78	
46CAOS	OCC SUPPORT		FXP		165,812.93	
46CC10	OUTAGE OUTSOURCING		FXP		17,834.40	
46CC20	QUALITY MONITORING		FXP		1,560.73	
46CC20	QUALITY MONITORING		DA		25,943.07	
46CC30	SYSTEMS MONITORING - SYMON		FXP		37.92	
46CC40	WORKFORCE MGMT - TOTALVIEW I		DA		9,993.92	
46CC50	CTI SUPPORT		FXP		10,039.73	
46CC90	CALL CENTER TELEPHONY SUPPORT		FXP		41,413.07	
46CC90	CALL. CENTER TELEPHONY SUPPORT		DA		89,850.86	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1		Gulf Percent
					FINAL ...Jan 16- Dec 16...	Alloc.	
46CCV3	VRU - CUSTOMER SERVICE TECHNOLOGY UPGRADES		FXP			20,495.40	
46CCVD	VRU SPEECH APPLICATION SUPPORT AND MAINTENANCE		FXP			60,504.07	
46CCVR	VRU SPEECH ENHANCEMENTS		FXP			57,756.39	
46CO01	GULF PRESIDENT & CEO - EXECUTIVE		DIRECT	DIRECT COST		11,112.00	
46CO04	GULF VP-FINANCE		DIRECT	DIRECT COST		468.00	
46CO05	GULF VP-CUSTOMER OPERATIONS		DIRECT	DIRECT COST		948.00	
46CO07	CORPORATE SERVICES		DIRECT	DIRECT COST		1,884.00	
46CO08	CORPORATE SECRETARIAL ADMIN		DIRECT	DIRECT COST		1,884.00	
46COCD	AUTOCAD		DA			4,668.17	
46COCI	IT CIO/BA		DIRECT	DIRECT COST		87,899.00	
46COCI	IT CIO/BA		DIRECT	DIRECT COST		40,608.23	
46COCI	IT CIO/BA		DIRECT	DIRECT COST		33,421.73	
46COCs	GULF CLIENT SERVICES LABOR		DIRECT	DIRECT COST		1,208,385.00	
46COCs	GULF CLIENT SERVICES LABOR		DIRECT	DIRECT COST		357,959.62	
46COCs	GULF CLIENT SERVICES LABOR		DIRECT	DIRECT COST		275,139.55	
46COEQ	FPC O&M IT EQUIPMENT		DIRECT	DIRECT COST			
46CORM	OMNIRIM APPLICATION SUPPORT		DA			7,949.50	
46CS02	PRODUCTION SUPPORT (LABOR & EXPENSES)		FXP			34,294.82	
46CS06	CSS BENCHMARKING		FXP			4,265.04	
46CS24	INFORMATION WAREHOUSE SUPPORT		FXP			42,506.62	
46CS25	EMR SUPPORT		FXP			4,062.32	
46CS26	CASH SUPPORT		FXP			33,599.82	
46CS35	EDI LABOR CHARGES		FXP			17,993.80	
46CSAM	AMI SUPPORT FOR OPCO'S		FXP			25,389.12	
46CSAS	CSS APPLICATION SUPPORT		FXP			859,725.97	
46CSBP	BILL PRINT SUPPORT		FXP			13,003.11	
46CSBS	CSS BUSINESS UNIT SUPPORT		FXP			449,217.90	
46CSCE	CSS EVOLUTION O&M		FXP			114,888.27	
46CSIH	INTEGRATION HUB		FXP			29,682.37	
46CSMS	MISCELLANEOUS SUPPORT		FXP			29,811.92	
46CSMU	MAINFRAME USAGE		FXP			619,466.21	
46CSR	REPORTING		FXP			54,298.85	
46CSSO	CSS SYSTEM SUPPORT		FXP			673.50	
46DBDB	DATABASE SERVER APPLICATIONS		FXP				
46DBDB	DATABASE SERVER APPLICATIONS		FXP			215,358.16	
46DC01	JETS PRODUCTION SUPPORT		FXP			7,728.17	
46DC09	JETS ENHANCEMENTS		FXP			28,428.47	
46DDCY	CYMDIST SUPPORT		DIRECT	DIRECT COST		1,806.00	
46DDCY	CYMDIST SUPPORT		DIRECT	DIRECT COST		1,092.16	
46DDCY	CYMDIST SUPPORT		FXP			22,579.04	
46DDCY	CYMDIST SUPPORT		DIRECT	DIRECT COST		898.87	
46DDIC	ICLEAR SUPPORT		FXP			5,875.94	
46DDSK	SOCKET SUPPORT		FXP			17,471.80	
46DM01	DOCUMENT CONTROL SYSTEM - MAINTENANCE (IRO)		FXP				
46DM01	DOCUMENT CONTROL SYSTEM - MAINTENANCE (IRO)		FXP			84,954.74	
46DR01	POWER DELIVERY ADMINISTRATION		DIRECT	DIRECT COST		3,336.00	
46DR02	TECHNICAL SERVICES		DIRECT	DIRECT COST		45,528.00	
46DR08	WESTERN PWR DEL ENGR & CONSTR		DIRECT	DIRECT COST		44,016.00	

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46DR12	CENTRAL PWR DEL ENGR & CONSTR		DIRECT	DIRECT COST	13,944.00	
46DR16	EASTERN PWR DEL ENGR & CONSTR		DIRECT	DIRECT COST	17,112.00	
46DR19	POWER DELIVERY PROJECT SERVS		DIRECT	DIRECT COST	3,972.00	
46DR22	LINE EQUIPMENT SERVICE CENTER		DIRECT	DIRECT COST	2,424.00	
46DR23	METER SHOP		DIRECT	DIRECT COST	23,724.00	
46DR24	DISTRIBUTION CONTROL CTR		DIRECT	DIRECT COST	5,292.00	
46DR24	DISTRIBUTION CONTROL CTR		DIRECT	DIRECT COST	27,828.00	
46DR25	STORM RADIOS		DIRECT	DIRECT COST	5,520.00	
46EA01	ENVIRONMENTAL AFFAIRS		DIRECT	DIRECT COST	14,916.00	
46EE01	SMART ENERGY DATA SUPPORT		FXP		36,517.60	
46EL01	ENERLINK		DA		5,753.13	
46ETAM	APPLICATION MONITORING		DA			
46ETAM	APPLICATION MONITORING		FXP		24,740.95	
46ETDA	APPLICATION ENTERPRISE TOOLS		DA			
46ETDA	APPLICATION ENTERPRISE TOOLS		FXP		18,427.36	
46ETDT	DEVELOPMENT SOFTWARE		DA			
46ETDT	DEVELOPMENT SOFTWARE		FXP		29,067.97	
46ETIT	INTEGRATION TOOLS		DA			
46ETIT	INTEGRATION TOOLS		FXP		84,351.68	
46ETRT	BLUEPRINT CONSULTING		DA			
46ETRT	BLUEPRINT CONSULTING		FXP		4,555.55	
46ETRU	REUSE/APPLISTRUCURE		DA			
46ETRU	REUSE/APPLISTRUCURE		FXP		16,170.07	
46ETSD	SOURCE CONTROLLED		DA			
46ETSD	SOURCE CONTROLLED		FXP		2,054.28	
46ETTT	TESTING TOOLS		DA			
46ETTT	TESTING TOOLS		FXP		37,286.55	
46ETWA	WEB AUTH		DA			
46ETWA	WEB AUTH		FXP		7,333.75	
46EZBL	EGAIN SUPPORT		FXP		17,445.72	
46EZPR	PROJECTS		FXP		2,815.57	
46FL01	TRANSPORTATION ADMINISTRATION		DIRECT	DIRECT COST	3,300.00	
46FL02	FLEET MAINTENANCE / SUPPORT		DIRECT	DIRECT COST	3,708.00	
46GE02	FACILITIES MAINTENANCE		DIRECT	DIRECT COST	1,176.00	
46GE04	FACILITIES DEPT		DIRECT	DIRECT COST	8,292.00	
46GE05	LAND DEPT		DIRECT	DIRECT COST	2,760.00	
46GI01	DISTGIS SUPPORT		DIRECT	DIRECT COST	19,680.00	
46GI01	DISTGIS SUPPORT		FXP		153,006.97	
46GI09	DISTGIS ENHANCEMENTS		FXP		96,338.42	
46GI8H	ENTERPRISE GIS		FXP		22,543.60	
46GI8L	LABOR - ENTERPRISE GIS		FXP		22,970.35	
46GI8S	ESRI - ENTERPRISE GIS		FXP		40,145.02	
46GI8T	TELEATLAS - ENTERPRISE GIS		FXP		5,717.25	
46GI0M	DISTRIBUTION GIS OPERATIONS		FXP		44,103.94	
46HR01	HR ADMINISTRATION		DIRECT	DIRECT COST	14,340.00	
46HR02	EMPLOYEE RELATIONS		DA		3,383.98	
46HR02	EMPLOYEE RELATIONS		DIRECT	DIRECT COST	13,560.00	
46HR08	SAFETY & HEALTH		DIRECT	DIRECT COST	6,504.00	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
46HRRK	CHEMICAL RTX PROJECT		DA		9,755.04	
46HS01	MEDGATE SAFETY SYSTEMS		FXP			
46HS01	MEDGATE SAFETY SYSTEMS		FXP		8,814.10	
46IDBL	LOAD DATA VIEWER BASE SUPPORT		FXP		5,799.02	
46IDPR	LOAD DATA PRODUCTION		FXP		6,087.63	
46ITDN	DELIVERY INFRASTRUCTURE		DIRECT	DIRECT COST	321,740.00	
46ITDN	DELIVERY INFRASTRUCTURE		FXP			
46ITDN	DELIVERY INFRASTRUCTURE		FXP		5,332,495.46	
46ITIA	INFRASTRUCTURE ADMINISTRATION		FXP			
46ITIA	INFRASTRUCTURE ADMINISTRATION		FXP		76,760.15	
46ITIE	STRATEGIC TECHNOLOGY INVESTMENTS		FXP			
46ITIE	STRATEGIC TECHNOLOGY INVESTMENTS		FXP		40,425.82	
46ITIT	CORPORATE BILLINGS		FXP		-	
46ITIT	CORPORATE BILLINGS		FXP		7,073.87	
46LRBL	RATE EXPERT BASE SUPPORT		FXP		13,731.30	
46LRPR	RATE EXPERT PROJECTS		FXP		2,357.58	
46MIPS	PREMIUM SURGE		DIRECT	DIRECT COST	4,956.00	
46MIPT	CUSTOMER PROFILE TOOL		FXP		5,820.22	
46MK01	MARKETING ADMINISTRATION		DIRECT	DIRECT COST	1,080.00	
46MK02	INDUSTRIAL MARKETING		DIRECT	DIRECT COST	1,264.00	
46MK02	INDUSTRIAL MARKETING		DIRECT	DIRECT COST	764.41	
46MK02	INDUSTRIAL MARKETING		DIRECT	DIRECT COST	629.11	
46MK02	INDUSTRIAL MARKETING		DIRECT	DIRECT COST	4,608.00	
46MK04	MARKETING SERVICES		DA		1,307.40	
46MK04	MARKETING SERVICES		DIRECT	DIRECT COST	7,152.00	
46MK05	MARKETING/PENSACOLA		DIRECT	DIRECT COST	16,692.00	
46MK06	MARKETING/FT. WALTON		DIRECT	DIRECT COST	8,820.00	
46MK07	MARKETING/PANAMA CITY		DIRECT	DIRECT COST	7,800.00	
46MK08	COMMERCIAL MARKETING		DIRECT	DIRECT COST	1,898.00	
46MK08	COMMERCIAL MARKETING		DIRECT	DIRECT COST	1,147.77	
46MK08	COMMERCIAL MARKETING		DIRECT	DIRECT COST	944.64	
46MK08	COMMERCIAL MARKETING		DIRECT	DIRECT COST	5,976.00	
46MK10	BUSINESS DEVELOPMENT		DIRECT	DIRECT COST	540.00	
46MKBA	MARKETING BUSINESS AUDITS (ECCR) COMMERCIAL ONLINE ENERGY AU		DIRECT	DIRECT COST	7,212.00	
46MKCR	CUSTOMER RELATIONSHIP MANAGEMENT		DIRECT	DIRECT COST	58,680.00	
46MKES	ENERGY SERVICES		DA		1,199.02	
46MKES	ENERGY SERVICES		DIRECT	DIRECT COST	5,388.00	
46MKLR	LOAD RESEARCH		DIRECT	DIRECT COST	2,328.00	
46MKLS	LIGHTING SERVICES		DIRECT	DIRECT COST	7,980.00	
46MKLT	OUTDOOR LIGHTING WEB PAGE PROJECT		DIRECT	DIRECT COST	2,883.00	
46MKLT	OUTDOOR LIGHTING WEB PAGE PROJECT		DIRECT	DIRECT COST	1,743.44	
46MKLT	OUTDOOR LIGHTING WEB PAGE PROJECT		DIRECT	DIRECT COST	1,434.88	
46MKRP	GULF POWER REAL TIME PRICING		DIRECT	DIRECT COST	468.00	
46MKSL	IFACTOR STREETLIGHT OUTAGE REPORTING APPLICATION		DIRECT	DIRECT COST	5,150.00	
46MU01	MAINFRAME USAGE		DA		1,169.89	
46MU01	MAINFRAME USAGE		FXP		59,031.32	
46OCIF	OUTAGE COMMUNICATIONS IFACTOR		DIRECT	DIRECT COST	117,268.00	
46OCIF	OUTAGE COMMUNICATIONS IFACTOR		DIRECT	DIRECT COST	5,604.65	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
46OCIF	OUTAGE COMMUNICATIONS IFACTOR	[REDACTED]	DIRECT	DIRECT COST	4,612.78	
46PG09	PRICEGEN PROJECTS	[REDACTED]	FXP	[REDACTED]	1,468.30	
46PGBI	PRICEGEN MAINTENANCE	[REDACTED]	FXP	[REDACTED]	5,781.91	
46PM01	PURCHASING	[REDACTED]	DIRECT	DIRECT COST	11,856.00	
46PM02	WAREHOUSE OPERATIONS	[REDACTED]	DIRECT	DIRECT COST	10,608.00	
46PM04	POWER GEN MATERIAL BUYER	[REDACTED]	DIRECT	DIRECT COST	6,804.00	
46RD01	AMI FRAMEWORKS ENHANCEMENTS	[REDACTED]	FXP	[REDACTED]	10,354.52	
46RD7E	AMI METERING AND ANALYTICS MGMT	[REDACTED]	FXP	[REDACTED]	33,319.38	
46RDBI	DISTRIBUTION ANALYTICS	[REDACTED]	FXP	[REDACTED]	35,515.68	
46RDDA	MCDA REWRITE PROJECT	[REDACTED]	FXP	[REDACTED]	2,464.60	
46RDMC	METER CONFIGURATION MAINT & SUPPORT	[REDACTED]	FXP	[REDACTED]	2,959.39	
46RDME	SMARTMETER METER ENCRYPTION PROJECT	[REDACTED]	FXP	[REDACTED]	295.80	
46RDPL	AMI SYSTEM PLANNING AND SUPPORT	[REDACTED]	FXP	[REDACTED]	2,927.72	
46RDRE	AMI RNI O&M SHARED LABOR, HW AND SW MAINT COSTS	[REDACTED]	FXP	[REDACTED]	207,919.44	
46RDRU	RNI UPGRADE PROJECT	[REDACTED]	FXP	[REDACTED]	33,743.45	
46RDTF	AMI TGB & TGB INTERFACE SITE O&M	[REDACTED]	DIRECT	DIRECT COST	111,679.00	
46RDTE	AMI TGB & TGB INTERFACE SITE O&M	[REDACTED]	DIRECT	DIRECT COST	5,867.74	
46RDTE	AMI TGB & TGB INTERFACE SITE O&M	[REDACTED]	DIRECT	DIRECT COST	2,586.17	
46RDTG	AMI TGB INSTALLATION, ENGINEERING & SUPERVISION	[REDACTED]	DIRECT	DIRECT COST	274,976.00	
46RDTG	AMI TGB INSTALLATION, ENGINEERING & SUPERVISION	[REDACTED]	DIRECT	DIRECT COST	11,734.18	
46RDTG	AMI TGB INSTALLATION, ENGINEERING & SUPERVISION	[REDACTED]	DIRECT	DIRECT COST	9,183.80	
46RE01	CUSTOMER OPERS. SUPPORT ADMIN.	[REDACTED]	DIRECT	DIRECT COST	4,224.00	
46RE02	CUSTOMER SERVICES ADMIN	[REDACTED]	DIRECT	DIRECT COST	948.00	
46RE03	PENSACOLA DISTRICT	[REDACTED]	DIRECT	DIRECT COST	16,140.00	
46RE04	CUSTOMER SERVICE CENTER	[REDACTED]	DIRECT	DIRECT COST	50,496.00	
46RE05	MILTON DISTRICT	[REDACTED]	DIRECT	DIRECT COST	3,300.00	
46RE06	CENTURY LOCAL OFFICE	[REDACTED]	DIRECT	DIRECT COST	468.00	
46RE07	FT. WALTON DISTRICT	[REDACTED]	DIRECT	DIRECT COST	10,632.00	
46RE08	NICEVILLE LOCAL OFFICE	[REDACTED]	DIRECT	DIRECT COST	2,364.00	
46RE09	CRESTVIEW DISTRICT	[REDACTED]	DIRECT	DIRECT COST	3,972.00	
46RE10	DEFUNIAK SPRINGS LOCAL OFFICE	[REDACTED]	DIRECT	DIRECT COST	948.00	
46RE11	PANAMA CITY DISTRICT	[REDACTED]	DIRECT	DIRECT COST	11,328.00	
46RE12	CHIPLCY DISTRICT	[REDACTED]	DIRECT	DIRECT COST	2,832.00	
46RE17	CUSTOMER SERVICE WORK FLOW MANAGER AND FINAL BILL	[REDACTED]	DIRECT	DIRECT COST	1,884.00	
46RE18	CUSTOMER SERVICE SUPPORT TEAM	[REDACTED]	DIRECT	DIRECT COST	3,024.00	
46RE22	ENERGY EFFICIENCY CALL CENTER	[REDACTED]	DIRECT	DIRECT COST	9,276.00	
46REAR	ARCS-AUTOMATED ROUTE CONTROL SYSTEM	[REDACTED]	DIRECT	DIRECT COST	10,450.00	
46SE01	SECURITY SERVICES	[REDACTED]	DA	[REDACTED]	2,206.06	
46SE01	SECURITY SERVICES	[REDACTED]	DIRECT	DIRECT COST	17,364.00	
46STOM	CYBER SECURITY O&M CHARGES	[REDACTED]	FXP	[REDACTED]	279,275.74	
46STSP	T&D CYBER SECURITY	[REDACTED]	FXP	[REDACTED]	527,009.39	
46TC02	TCMS SUPPORT	[REDACTED]	FXP	[REDACTED]	191,651.41	
46TC02	TCMS SUPPORT	[REDACTED]	DIRECT	DIRECT COST	2,916.00	
46TC03	TCMS ENHANCEMENTS	[REDACTED]	FXP	[REDACTED]	98,077.85	
46TC03	TCMS ENHANCEMENTS	[REDACTED]	DIRECT	DIRECT COST	516.00	
46TCIP	TCMS/DSCADA/ICCP INTERFACE	[REDACTED]	DIRECT	DIRECT COST	2,519.00	
46TCIP	TCMS/DSCADA/ICCP INTERFACE	[REDACTED]	DIRECT	DIRECT COST	1,523.34	
46TCIP	TCMS/DSCADA/ICCP INTERFACE	[REDACTED]	DIRECT	DIRECT COST	1,253.72	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
46TCOB	TCMS OBVIENT SUPPORT	[REDACTED]	FXP	[REDACTED]	1,028.09	[REDACTED]
46TCSE	TCMS STANDARD GIS EXTRACTOR	[REDACTED]	DIRECT	DIRECT COST	936.00	[REDACTED]
46TXLC	GULF TRANSPORT CORPORATE- LINC	[REDACTED]	DA	[REDACTED]	270,156.33	[REDACTED]
46TXNT	NON-TRANSPORT LEASED CIRCUITS	[REDACTED]	DIRECT	DIRECT COST	757,428.00	[REDACTED]
46TXRV	AFFILIATE TRANSPORT ASSET REIMBURSEMENT (CREDIT)	[REDACTED]	DIRECT	DIRECT COST	(1,111,888.00)	[REDACTED]
46TXTC	GULF TRANSPORT CORPORATE	[REDACTED]	DA	[REDACTED]	1,759,521.12	[REDACTED]
46XA01	REGULATORY AFFAIRS - TALLAHASSEE	[REDACTED]	DIRECT	DIRECT COST	3,024.00	[REDACTED]
46XA02	PUBLIC AFFAIRS	[REDACTED]	DIRECT	DIRECT COST	2,088.00	[REDACTED]
46XA03	ECONOMIC DEVELOPMENT	[REDACTED]	DIRECT	DIRECT COST	2,748.00	[REDACTED]
46XA04	COMMUNICATIONS SERVICES	[REDACTED]	DA	[REDACTED]	1,534.63	[REDACTED]
46XA04	COMMUNICATIONS SERVICES	[REDACTED]	DIRECT	DIRECT COST	6,036.00	[REDACTED]
46XA05	PUBLIC AFFAIRS	[REDACTED]	DIRECT	DIRECT COST	5,460.00	[REDACTED]
46XA06	WORKFORCE DEVELOPMENT	[REDACTED]	DIRECT	DIRECT COST	2,004.00	[REDACTED]
46XA07	COMMUNITY DEVELOPMENT	[REDACTED]	DIRECT	DIRECT COST	2,472.00	[REDACTED]
46XA09	CORPORATE OFFICE LEASED PRINTERS	[REDACTED]	DIRECT	DIRECT COST	5,949.00	[REDACTED]
46XA10	RISK MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	2,280.00	[REDACTED]
470101	INTERNAL AUDITING GENERATION	[REDACTED]	DIRECT	DIRECT COST	38,927.00	[REDACTED]
470101	INTERNAL AUDITING GENERATION	[REDACTED]	DIRECT	DIRECT COST	23,540.40	[REDACTED]
470101	INTERNAL AUDITING GENERATION	[REDACTED]	FXP	[REDACTED]	2,972.93	[REDACTED]
470101	INTERNAL AUDITING GENERATION	[REDACTED]	FXP	[REDACTED]	29,129.99	[REDACTED]
470101	INTERNAL AUDITING GENERATION	[REDACTED]	DIRECT	DIRECT COST	19,422.87	[REDACTED]
470A01	INTERNAL AUDITING	[REDACTED]	DIRECT	DIRECT COST	237,574.00	[REDACTED]
470A01	INTERNAL AUDITING	[REDACTED]	DIRECT	DIRECT COST	71,693.75	[REDACTED]
470A01	INTERNAL AUDITING	[REDACTED]	FXP	[REDACTED]	13,067.62	[REDACTED]
470A01	INTERNAL AUDITING	[REDACTED]	FXP	[REDACTED]	587,107.66	[REDACTED]
470A01	INTERNAL AUDITING	[REDACTED]	DIRECT	DIRECT COST	59,153.75	[REDACTED]
470G01	FINANCE AND CONTRACT SERVICES GENERAL	[REDACTED]	DA	[REDACTED]	67,203.99	[REDACTED]
470GPM	FINANCE AND CONTRACT SERVICES PMO	[REDACTED]	DA	[REDACTED]	6,545.19	[REDACTED]
471001	CORP & LEGAL-EXEC,ADMIN,SYST ACCTG	[REDACTED]	DIRECT	DIRECT COST	419.00	[REDACTED]
471001	CORP & LEGAL-EXEC,ADMIN,SYST ACCTG	[REDACTED]	DIRECT	DIRECT COST	253.45	[REDACTED]
471001	CORP & LEGAL-EXEC,ADMIN,SYST ACCTG	[REDACTED]	FXP	[REDACTED]	477.36	[REDACTED]
471001	CORP & LEGAL-EXEC,ADMIN,SYST ACCTG	[REDACTED]	DIRECT	DIRECT COST	251.81	[REDACTED]
471020	CORP & LEGAL-REGULATORY FILINGS	[REDACTED]	DIRECT	DIRECT COST	16,993.00	[REDACTED]
471020	CORP & LEGAL-REGULATORY FILINGS	[REDACTED]	DIRECT	DIRECT COST	10,276.16	[REDACTED]
471020	CORP & LEGAL-REGULATORY FILINGS	[REDACTED]	FXP	[REDACTED]	1,356.17	[REDACTED]
471020	CORP & LEGAL-REGULATORY FILINGS	[REDACTED]	DIRECT	DIRECT COST	10,213.23	[REDACTED]
4710PX	PROXY PROCESSING- ANNUAL MEETING	[REDACTED]	FXP	[REDACTED]	113,000.00	[REDACTED]
4710ZY	ZYIMAGE APP SUPPORT	[REDACTED]	FXP	[REDACTED]	56.68	[REDACTED]
471101	SHORT TERM FINANCE	[REDACTED]	DIRECT	DIRECT COST	10,947.00	[REDACTED]
471101	SHORT TERM FINANCE	[REDACTED]	DIRECT	DIRECT COST	6,619.94	[REDACTED]
471101	SHORT TERM FINANCE	[REDACTED]	DA	[REDACTED]	36,503.00	[REDACTED]
471101	SHORT TERM FINANCE	[REDACTED]	DIRECT	DIRECT COST	4,144.81	[REDACTED]
4711CP	CONSOLIDATED COMMERCIAL PAPER PROGRAM	[REDACTED]	DA	[REDACTED]	26,582.55	[REDACTED]
471201	GENERAL EXECUTIVE & ADVISORY FOR COMPANIES	[REDACTED]	FXP	[REDACTED]	858,563.89	[REDACTED]
4712BF	BUSINESS FORUM	[REDACTED]	FXP	[REDACTED]	37,108.08	[REDACTED]
4712MC	SOUTHERN COMPANY MANAGEMENT COUNCIL ACTIVITIES	[REDACTED]	FXP	[REDACTED]	11,807.45	[REDACTED]
471401	NEW SECURITY ISSUES	[REDACTED]	DIRECT	DIRECT COST	16,188.00	[REDACTED]
471401	NEW SECURITY ISSUES	[REDACTED]	DIRECT	DIRECT COST	9,789.37	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
471401	NEW SECURITY ISSUES		DIRECT	DIRECT COST	9,729.39	
471474	\$37,000,000 ESCAMBIA COUNTY, FL PCRB, SERIES 1997		DIRECT	DIRECT COST	3,032.00	
471474	\$37,000,000 ESCAMBIA COUNTY, FL PCRB, SERIES 1997		DIRECT	DIRECT COST	1,833.56	
471474	\$37,000,000 ESCAMBIA COUNTY, FL PCRB, SERIES 1997		DIRECT	DIRECT COST	1,822.32	
471490	GULF POWER - MBFC FIRST SERIES 2014		DIRECT	DIRECT COST	875.00	
471490	GULF POWER - MBFC FIRST SERIES 2014		DIRECT	DIRECT COST	529.11	
471490	GULF POWER - MBFC FIRST SERIES 2014		DIRECT	DIRECT COST	525.89	
471491	GULF POWER SERIES 2014A SENIOR NOTES		DIRECT	DIRECT COST	6,661.00	
471491	GULF POWER SERIES 2014A SENIOR NOTES		DIRECT	DIRECT COST	4,028.08	
471491	GULF POWER SERIES 2014A SENIOR NOTES		DIRECT	DIRECT COST	4,003.42	
471501	INVESTOR RELATIONS-GENERAL		FXP		78,929.65	
4715AM	ANALYST MEETING		FXP		698.37	
471601	ACCOUNTING		DIRECT	DIRECT COST	31,385.00	
471601	ACCOUNTING		DIRECT	DIRECT COST	18,979.49	
471601	ACCOUNTING		FXP		60,318.10	
471601	ACCOUNTING		FXP		499,297.22	
471601	ACCOUNTING		DIRECT	DIRECT COST	13,659.62	
4716DT	EXTERNAL AUDIT FEES		DIRECT	DIRECT COST	1,023,000.00	
471900	CORPORATE SERVICES-PUBLIC RELATIONS		CS		3,795.27	
471A52	CORP. & LEGAL - OPERATIONS AND CONTROL		FXP		108,682.24	
471EGS	(BTJ) GENERATION SVCS LEGAL - GENERATION MARKET STRATEGIES		FXP		3,084.36	
471JEG	EFFLUENT GUIDELINES		FXP		324.59	
471JLL	NSR LITIGATION		FXP		51,752.43	
471JML	SECTION 114 (NSR)		FXP		3,314.26	
471JMM	MULTI MEDIA/CCR LITIGATION		FXP		160,117.55	
471JMS	MATS LITIGATION & REGULATORY SPT		FXP		21,861.12	
471JPR	NSR PROJECT REVIEW		FXP		29,954.61	
471JSS	STARTUP SHUTDOWN MALFUNCTION - SIP		FXP		25,207.84	
471Z00	SOUTHERN AFT SYSTEMS-CORP SERV		CS		4,636.06	
472101	FINANCIAL PLANNING		FXP		49,682.29	
472101	FINANCIAL PLANNING		FXP		141,988.14	
4721FA	FINANCIAL ANALYSIS		DIRECT	DIRECT COST	14,550.00	
4721FA	FINANCIAL ANALYSIS		DIRECT	DIRECT COST	8,798.84	
4721FA	FINANCIAL ANALYSIS		DIRECT	DIRECT COST	3,425.62	
4721RA	RATING AGENCY MEETING		FXP		3,927.24	
4721RM	RISK PROFILE DEVELOPMENT		FXP		53,346.83	
4721SI	SNL INTERACTIVE		FXP		10,028.04	
4721UD	UTILITY PLANNING MODEL - DEVELOPMENT		FXP		67,590.33	
4721UD	UTILITY PLANNING MODEL - DEVELOPMENT		FXP		134.52	
4721UM	UTILITY PLANNING MODEL - MAINTENANCE		FXP		4,407.00	
472701	FINANCIAL COORDINATION SERVICES		FXP		4,407.68	
472805	EXECUTIVE CONTRACTS		FXP			
472805	EXECUTIVE CONTRACTS		FXP		344.67	
472811	COMPENSATION, BENEFITS, LEGISLATIVE & COMPLIANCE - GENERAL		FXP			
472811	COMPENSATION, BENEFITS, LEGISLATIVE & COMPLIANCE - GENERAL		FXP		122,194.90	
4728PC	PLAN ADMINISTRATION COMMITTEE		FXP			
4728PC	PLAN ADMINISTRATION COMMITTEE		FXP		2,623.70	
4728WP	HR COMMUNICATIONS - WELFARE PLANS		FXP			

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4728WP	HR COMMUNICATIONS - WELFARE PLANS	[REDACTED]	FXP	[REDACTED]	1,665.32	[REDACTED]
472B01	CAPITAL MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	7,944.00	[REDACTED]
472B01	CAPITAL MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	4,804.06	[REDACTED]
472B01	CAPITAL MANAGEMENT	[REDACTED]	FXP	[REDACTED]	16,832.07	[REDACTED]
472B01	CAPITAL MANAGEMENT	[REDACTED]	FXP	[REDACTED]	6,216.85	[REDACTED]
472B01	CAPITAL MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	2,755.60	[REDACTED]
472BDE	DERIVATIVES (DEBT AND ENERGY)	[REDACTED]	FXP	[REDACTED]	10,799.51	[REDACTED]
472D01	CREDIT ANALYSIS - POWER MARKETING	[REDACTED]	FXP	[REDACTED]	17,077.69	[REDACTED]
472EEP	REGULATORY AFFAIRS & ENERGY POLICY	[REDACTED]	FXP	[REDACTED]	38,632.56	[REDACTED]
472EES	ENERGY STANDARDS	[REDACTED]	FXP	[REDACTED]	8,807.42	[REDACTED]
472EF2	IIC ADMINISTRATION	[REDACTED]	FXP	[REDACTED]	8,521.64	[REDACTED]
472FCS	FUEL SERVICES LEGAL - COAL SUPPORT	[REDACTED]	DIRECT	DIRECT COST	13,968.00	[REDACTED]
472FCS	FUEL SERVICES LEGAL - COAL SUPPORT	[REDACTED]	FXP	[REDACTED]	11,901.84	[REDACTED]
472GCO	CONTRACT OFFICER	[REDACTED]	FXP	[REDACTED]	12,519.28	[REDACTED]
472GCP	OPERATIONS COMPLIANCE LEGAL	[REDACTED]	FXP	[REDACTED]	8,040.00	[REDACTED]
472GF2	IIC ADMINISTRATION	[REDACTED]	FXP	[REDACTED]	5,359.80	[REDACTED]
472GF4	ENERGY AUCTION	[REDACTED]	FXP	[REDACTED]	10,720.20	[REDACTED]
472GFC	FERC LEGAL MATTERS	[REDACTED]	FXP	[REDACTED]	23,928.35	[REDACTED]
472GLG	OPERATIONS LEGAL MATTERS	[REDACTED]	FXP	[REDACTED]	21,421.79	[REDACTED]
472JME	MGT ENVIRONMENTAL LITIGATION & PUBLIC POLICY	[REDACTED]	FXP	[REDACTED]	39,281.71	[REDACTED]
473001	TAXES	[REDACTED]	DIRECT	DIRECT COST	104,516.00	[REDACTED]
473001	TAXES	[REDACTED]	DIRECT	DIRECT COST	50,867.49	[REDACTED]
473001	TAXES	[REDACTED]	FXP	[REDACTED]	243,413.71	[REDACTED]
473001	TAXES	[REDACTED]	DIRECT	DIRECT COST	14,889.12	[REDACTED]
473201	TREASURY	[REDACTED]	DIRECT	DIRECT COST	35,543.00	[REDACTED]
473201	TREASURY	[REDACTED]	DIRECT	DIRECT COST	21,493.98	[REDACTED]
473201	TREASURY	[REDACTED]	FXP	[REDACTED]	26,180.46	[REDACTED]
473201	TREASURY	[REDACTED]	DIRECT	DIRECT COST	11,399.94	[REDACTED]
4732WS	TREASURY SERVICES - WORKSTATION	[REDACTED]	DA	[REDACTED]	18,623.56	[REDACTED]
473401	SOUTHERN COMPANY HUMAN RESOURCES MANAGEMENT	[REDACTED]	FXP	[REDACTED]	-	[REDACTED]
473401	SOUTHERN COMPANY HUMAN RESOURCES MANAGEMENT	[REDACTED]	FXP	[REDACTED]	88,136.65	[REDACTED]
4734CU	HR COMMUNICATIONS	[REDACTED]	FXP	[REDACTED]	-	[REDACTED]
4734CU	HR COMMUNICATIONS	[REDACTED]	FXP	[REDACTED]	17,619.42	[REDACTED]
4734SC	SUPPLY CHAIN MANAGEMENT	[REDACTED]	FXP	[REDACTED]	-	[REDACTED]
4734SC	SUPPLY CHAIN MANAGEMENT	[REDACTED]	FXP	[REDACTED]	1,798.69	[REDACTED]
4737AS	ENERSIM APPLICATION SUPPORT	[REDACTED]	FXP	[REDACTED]	11,587.17	[REDACTED]
4737CA	GENERAL COSTING SUPPORT	[REDACTED]	DIRECT	DIRECT COST	14,032.00	[REDACTED]
4737CA	GENERAL COSTING SUPPORT	[REDACTED]	DIRECT	DIRECT COST	8,485.68	[REDACTED]
4737CA	GENERAL COSTING SUPPORT	[REDACTED]	FXP	[REDACTED]	14,591.68	[REDACTED]
4737CA	GENERAL COSTING SUPPORT	[REDACTED]	DIRECT	DIRECT COST	3,907.12	[REDACTED]
4737ES	ENERSIM SUPPORT	[REDACTED]	FXP	[REDACTED]	14,832.44	[REDACTED]
473801	INSURANCE (RISK MANAGEMENT)	[REDACTED]	FXP	[REDACTED]	136,250.63	[REDACTED]
473FGS	FUEL SERVICES LEGAL - GAS SUPPORT	[REDACTED]	FXP	[REDACTED]	42,927.24	[REDACTED]
473JCL	CO2 POLICY & TECHNOLOGY ADVOCACY	[REDACTED]	FXP	[REDACTED]	96,561.20	[REDACTED]
473JCO	CO2 LITIGATION	[REDACTED]	FXP	[REDACTED]	608.22	[REDACTED]
473JOE	SECTION 111	[REDACTED]	FXP	[REDACTED]	266,069.50	[REDACTED]
474101	PENSION TRUSTS	[REDACTED]	FXP	[REDACTED]	-	[REDACTED]
474101	PENSION TRUSTS	[REDACTED]	FXP	[REDACTED]	36,648.43	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	1B Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4741SR	SUPPLEMENTAL EXECUTIVE RETIREMENT PALN (SERP)		FXP		-	
4741SR	SUPPLEMENTAL EXECUTIVE RETIREMENT PALN (SERP)		FXP		710.21	
474200	CORPORATE SERVICES-SUPPORT SERVICES-BIRMINGHAM		CS		93,440.99	
474401	PUBLIC RELATIONS		DIRECT	DIRECT COST	1,500.00	
474401	PUBLIC RELATIONS		FXP			
474401	PUBLIC RELATIONS		FXP		14,787.98	
474401	PUBLIC RELATIONS		FXP		7,021.41	
4744ME	MEDIA RELATIONS		FXP		61,876.65	
4744PR	APP SUPPORT - PRESSROOM		FXP		106.85	
4744SH	SOUTHERN HIGHLIGHTS		FXP			
4744SH	SOUTHERN HIGHLIGHTS		FXP		12,207.56	
4744TN	SCTN AND WEBCASTS		FXP			
4744TN	SCTN AND WEBCASTS		FXP		2,749.08	
4744WW	WORLD WIDE WEB		FXP		49,097.91	
474701	ESP ADMINISTRATION		FXP		-	
474701	ESP ADMINISTRATION		FXP		5,836.61	
4748SR	ALLOC. SYSTEM WORK		FXP		25,887.73	
4749PC	(BTL) CONTINGENCY FUND FOR MAJOR POLICY CHALLENGES		FXP		5,689.80	
474A01	ANNUAL MEETING		FXP		47,167.74	
474GBG	THE BRATTLE GROUP		FXP		68,834.95	
474JBL	ENVIRONMENTAL LITIGATION & PUBLIC POLICY BTL		FXP		4,653.00	
475001	GOVERNMENTAL AFFAIRS		FXP		93,340.41	
475020	(BTL) GOVERNMENTAL AFFAIRS - LOBBYING EXPENSES		FXP		256,926.72	
475021	(BTL) GOVERNMENTAL AFFAIRS - OUTSIDE CONSULTANTS-LOBBYING		FXP		142,459.14	
475025	(BTL) SYSTEM PAC ADMINISTRATION		FXP		633.81	
4750CD	(BTL) SCS BELOW THE LINE COSTS - SOCIAL/ATHLETIC DUES		FXP		1,803.24	
475100	CORPORATE SERVICES-INSURANCE (RISK MANAGEMENT) (B		CS		3,777.35	
475400	CORPORATE SERVICES-TAXES & ACCTG RESEARCH		CS		36,300.41	
475F01	CONTRACT ADMINISTRATION - LEGAL		FXP		2,906.04	
476400	CORPORATE SERVICES-BUDGET-ATLANTA		CS		274,984.00	
476501	STAFF SUPPORT		DIRECT	DIRECT COST	2,640.00	
476501	STAFF SUPPORT		FXP		84,097.63	
4765LR	LOAD RESEARCH ACTIVITIES IN SUPPORT OF REGULATORY REQUIRMNT		DIRECT	DIRECT COST	71,856.00	
4765LR	LOAD RESEARCH ACTIVITIES IN SUPPORT OF REGULATORY REQUIRMNT		DIRECT	DIRECT COST	43,453.46	
4765LR	LOAD RESEARCH ACTIVITIES IN SUPPORT OF REGULATORY REQUIRMNT		DIRECT	DIRECT COST	20,007.57	
476601	GENERAL MARKET FORECASTING		DIRECT	DIRECT COST	64,938.00	
476601	GENERAL MARKET FORECASTING		DIRECT	DIRECT COST	25,314.61	
476601	GENERAL MARKET FORECASTING		FXP		33,380.31	
476601	GENERAL MARKET FORECASTING		DIRECT	DIRECT COST	11,655.78	
4772XB	GENERAL REQUESTS		DIRECT	DIRECT COST	25,633.00	
4772XB	GENERAL REQUESTS		DIRECT	DIRECT COST	13,904.52	
4772XB	GENERAL REQUESTS		DIRECT	DIRECT COST	6,402.16	
477900	CORP SVCS-CORPORATE PROGRAMS - GENERAL		CS		8,310.00	
478601	SOCO T&D		FXP		131,091.35	
478801	SVP OPERATIONS GENERAL COUNSEL		FXP		19,631.72	
478B01	ACCOUNTING POLICY AND RESEARCH		FXP		64,297.90	
478E01	FLEET, OPS & TRADING LEGAL - GENERAL FOT		FXP		12,333.48	
478F01	LEGAL - SOUTHERN WHOLESALE ENERGY (SWE)		FXP		83,044.32	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
478S00	ACCOUNTING		CS		3,190.01	
4798DR	PROJECT MANAGEMENT SUPPORT FOR ACTIVE STUDY OF RECENT TRANS		DIRECT	DIRECT COST	18,829.00	
4798DR	PROJECT MANAGEMENT SUPPORT FOR ACTIVE STUDY OF RECENT TRANS		DIRECT	DIRECT COST	7,673.44	
4798DR	PROJECT MANAGEMENT SUPPORT FOR ACTIVE STUDY OF RECENT TRANS		DIRECT	DIRECT COST	4,964.33	
4798SR	CUSTOMER SATISFACTION		FXP		83,394.45	
4799IN	SCS INCOME TAX		DIRECT	DIRECT COST	197,820.00	
4799LA	LABOR ACCRUAL		DIRECT	DIRECT COST	40,086.00	
4799TA	PAYROLL TAX ACCRUAL		DIRECT	DIRECT COST	2,806.00	
479E01	RETAIL GEN SVCS LEGAL - RETAIL GENERATION DEVELOPMENT		FXP		2,760.00	
47A800	AIRWATCH		CS		10,452.58	
47AD01	SOX SECTION 404 COORDINATION		DA		170,417.26	
47AG00	SUPPLY CHAIN APP MAINTENANCE/PRODUCTION SUPPORT CORP SVCS		CS		376.24	
47AJ01	CUSTOMER ANALYTICS		FXP		136,300.96	
47AJDR	DIRECT CHARGES		DIRECT	DIRECT COST	3,483.00	
47AJDR	DIRECT CHARGES		DIRECT	DIRECT COST	2,106.25	
47AJDR	DIRECT CHARGES		DIRECT	DIRECT COST	969.82	
47AP01	SOUTHERN COMPANY DISBURSEMENTS		DA		479,890.23	
47APPR	PROCUREMENT CARD REBATE		DIRECT	DIRECT COST	(162,996.00)	
47AS00	SCS CORPORATE ACCOUNTING-CORP. SERV.		CS		128,294.37	
47AZ01	SOUTHERN AFT SYSTEMS		FXP		93,440.41	
47BP01	AGENCY - TREASURY BANK FEES		DIRECT	DIRECT COST	265,200.00	
47BG01	ENTERPRISE SOLUTIONS SUPPORT-ORACLE/POWERPLANT		FXP		122,224.60	
47BG02	ENTERPRISE SOLUTIONS SUPPORT-ORACLE/POWERPLANT (ORACLE)		FXP		123,122.97	
47BG03	ENTERPRISE SOLUTIONS SUPPORT-ORACLE/POWERPLANT (POWERPLANT)		FXP		128,115.02	
47BGC3	ESS - POWERPLANT UPGRADE (CAPITAL)		FXP		140,559.53	
47BGT2	TRANSCEPTA		FXP		4,788.91	
47BGT3	SINGLE SOURCE ACCRUAL TOOL		FXP		4,899.22	
47BGT4	AMIA (AMPS MATERIALS INVENTORY ADJUSTMENT)		FXP		6,460.09	
47BGT5	BULK EXTRACTION TOOL		FXP		2,808.43	
47BGT9	MANCHESTER 1099		FXP		3,358.02	
47BGT A	ASSURENET		FXP		4,357.04	
47BGT B	BRAINWARE		FXP		32,497.81	
47BGT C	RECONNET		FXP		7,390.55	
47BGT F	SOCOFINANCIALS		FXP		8,260.27	
47BGT G	GENERATING EWOS/AFFILIATE BILLINGS		FXP		11,025.02	
47BGT L	TAULIA		FXP		42,870.12	
47BGT N	SANDS		FXP		6,601.94	
47BGT O	ORACLE FINANCIALS		FXP		464,251.18	
47BGT P	POWERPLANT		FXP		130,442.78	
47BGT S	SARA		FXP		8,012.44	
47BGT T	RIA THOMPSON		FXP		3,552.72	
47BGT V	ACCOUNT VALIDATION MAINTENANCE		FXP		10,486.38	
47BGT Z	BROWZ		FXP		9,588.92	
47BGZ2	APPLICATION GOVERNANCE (AFT)		FXP		1,967.75	
47BGZ3	3RD PARTY SUPPORT (AFT & SC)		FXP		8,281.38	
47BGZ4	ACCOUNT MAINTENANCE		FXP		43,633.42	
47BGZ5	ESS PROCURE TO PAY		FXP		62,912.26	
47BGZ7	3RD PARTY SUPPORT - AFT ONLY		FXP		42,201.86	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
47BP01	BUSINESS PERFORMANCE SERVICES		FXP		23.88	
47BPBM	BPS BENCHMARKING LABOR AND EXPENSES		FXP		30,690.61	
47BPPM	BPS PROJECT MANAGEMENT GENERAL		FXP		73,162.49	
47C200	COOLCOMPLIANCE SUPPORT		CS		9,035.98	
47CA00	CORP. SERV.-ALLOCATION OF SOUTHERN ACCOUNTING		CS		24,771.48	
47CB00	CORPORATE SERVICES-SYSTEM COMPENSATION & BENEFITS		CS		20,301.29	
47CC00	CORPORATE SERVICES-CORPORATE COMPLIANCE		CS		57,186.58	
47CG00	SOX SECTION 404 COORDINATION		CS		39,338.12	
47CMCM	CASE MANAGEMENT SYSTEM		FXP			
47CMCM	CASE MANAGEMENT SYSTEM		FXP		5,602.24	
47CMGA	GENERAL ETHICS & COMPLIANCE PROGRAM ACTIVITY		FXP			
47CMGA	GENERAL ETHICS & COMPLIANCE PROGRAM ACTIVITY		FXP		93,866.31	
47CMRS	PERSONNAL RISK ASSESSMENT INVESTIGATIONS		FXP			
47CMRS	PERSONNAL RISK ASSESSMENT INVESTIGATIONS		FXP		21,818.83	
47CMRT	PERSONNAL RISK ASSESSMENT PRE-EMPLOYMENT		FXP			
47CMRT	PERSONNAL RISK ASSFSMFNT PRE-EMPLOYMENT		FXP		25,276.09	
47CMWE	WORK PLACE ETHICS- CORPORATE CONCERNS		FXP			
47CMWE	WORK PLACE ETHICS- CORPORATE CONCERNS		FXP		16,840.75	
47CN40	COMP ADMIN - GENERAL		FXP		-	
47CN40	COMP ADMIN - GENERAL		FXP		78,265.93	
47CN43	MARKET PRICING OF JOBS		FXP		-	
47CN43	MARKET PRICING OF JOBS		FXP		3,930.00	
47CN60	STOCK OPTION ADMINISTRATION		FXP			
47CN60	STOCK OPTION ADMINISTRATION		FXP		3,406.00	
47CN70	SOCO COMP COMM REQUEST - GENERAL		FXP			
47CN70	SOCO COMP COMM REQUEST - GENERAL		FXP		1,382.80	
47CNPP	PPP PAY ALLOCATION TOOL		FXP			
47CNPP	PPP PAY ALLOCATION TOOL		FXP		1,362.41	
47CO01	SCG COMMUNICATIONS		FXP		35,831.15	
47CONL	GENERATION NEWSLETTER		FXP		308.00	
47CONT	GENERATION INTRANET		FXP		4,114.16	
47COTF	COO SPECIAL PROJECTS		FXP		502.80	
47CPRA	CP RATING FEE		DIRECT	DIRECT COST	31,501.00	
47CS01	CONFERENCE SERVICES		DIRECT	DIRECT COST	6,381.00	
47CS01	CONFERENCE SERVICES		DIRECT	DIRECT COST	3,858.80	
47CS01	CONFERENCE SERVICES		DIRECT	DIRECT COST	1,097.34	
47CTMS	CORPORATE TRAVEL & MEETING SERVICES		FXP			
47CTMS	CORPORATE TRAVEL & MEETING SERVICES		FXP		17,499.77	
47DA00	DRUG AND ALCOHOL TESTING		CS		4,419.00	
47DB00	DATABASE SERVER APPLICATIONS		CS		34,472.01	
47EA01	EXTERNAL AFFAIRS - GENERAL		FXP		61,150.71	
47EF00	CORPORATE SERVICES - ESP - INVESTMENT CHARGES - (		CS		2,140.41	
47EN01	ENVIRONMENTAL POLICY		FXP		37,932.00	
47EO01	EMPTORIS SUPPORT-ESS		FXP		2,529.57	
47EOT1	EMPTORIS POST-IMPLEMENTATION SUPPORT		FXP		49,422.76	
47ERDM	SYSTEM DISABILITY MANAGEMENT		FXP			
47ERDM	SYSTEM DISABILITY MANAGEMENT		FXP		1,309.80	
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL		DIRECT	DIRECT COST	20,229.00	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1	
					FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL		DIRECT	DIRECT COST	12,233.16	
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL		FXP		-	
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL		DIRECT	DIRECT COST	9,955.47	
47ERER	EMPLOYEE RELATIONS - COVERED AND NON- COVERED EMPL		FXP		69,825.68	
47ERFS	ORG CONTROLS & PERFORMANCE		FXP		-	
47ERIG	ENTERPRISE INFORMATION GOVERNANCE		FXP		-	
47ERIG	ENTERPRISE INFORMATION GOVERNANCE		FXP		62,560.07	
47ET00	APPLICATION ENTERPRISE TOOLS		CS		56,813.84	
47EX00	EXECUTIVE EDUCATION		CS		13,415.53	
47FC01	CONSOLIDATED FUEL ACCOUNTING - COAL		FXP		102,941.52	
47FCLS	LIMESTONE ACCOUNTING		FXP		6,742.07	
47FFRA	GULF ANNUAL RATING AGENCY FEES		DIRECT	DIRECT COST	60,034.00	
47FG01	CONSOLIDATED FUEL ACCOUNTING - GAS		FXP		74,553.89	
47GN01	GENERAL		FXP		88,876.96	
47GSRC	RECRUITMENT		DA		-	
47GSRC	RECRUITMENT		FXP		11,351.95	
47GSTA	STAFFING-TEST ADMIN		FXP		-	
47GSTA	STAFFING-TEST ADMIN		FXP		15,054.07	
47GX01	GENERAL		FXP		18,461.33	
47HC60	ADMINISTRATION OF SYSTEMWIDE HEALTH CARE PLANS		FXP		-	
47HC60	ADMINISTRATION OF SYSTEMWIDE HEALTH CARE PLANS		FXP		52,772.83	
47HH00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS SOLUTION		CS		31,064.66	
47HR01	GENERAL HR SUPPORT - IT		FXP		-	
47HR01	GENERAL HR SUPPORT - IT		FXP		120,586.13	
47HRCB	COMP AND BENEFITS SUPPORT		FXP		-	
47HRCB	COMP AND BENEFITS SUPPORT		FXP		1,810.47	
47HRDM	DISABILITY MGT CRM		FXP		-	
47HRDM	DISABILITY MGT CRM		FXP		284.24	
47HRER	EMPLOYEE RELATIONS SUPPORT		FXP		-	
47HRER	EMPLOYEE RELATIONS SUPPORT		FXP		177.72	
47HRIT	DESKTOP HARDWARE		FXP		-	
47HRIT	DESKTOP HARDWARE		FXP		17,004.77	
47HRLD	LEADERSHIP DEVELOPMENT - SUPPORT		FXP		-	
47HRLD	LEADERSHIP DEVELOPMENT - SUPPORT		FXP		425.91	
47HRMS	SUPPORT FOR MYSOURCE		FXP		-	
47HRMS	SUPPORT FOR MYSOURCE		FXP		31,250.03	
47HRSC	SERVICE CENTER SYSTEMS		FXP		-	
47HRSC	SERVICE CENTER SYSTEMS		FXP		19,829.32	
47HRTA	TALENT ACQUISITION SUPPORT		FXP		-	
47HRTA	TALENT ACQUISITION SUPPORT		FXP		1,491.27	
47HRWF	WORKFORCE PLANNING SUPPORT		FXP		-	
47HRWF	WORKFORCE PLANNING SUPPORT		FXP		1,207.17	
47HS00	SAFETY & HEALTH		CS		1,409.52	
47IM01	SCM DIRECTOR - GENERATION, CORPORATE, SPC		FXP		-	
47IM01	SCM DIRECTOR - GENERATION, CORPORATE, SPC		FXP		44,819.38	
47IMCT	SCM GENERATION - MAINTENANCE CONTRACTS		DIRECT	DIRECT COST	22,293.00	
47IMCT	SCM GENERATION - MAINTENANCE CONTRACTS		DIRECT	DIRECT COST	11,216.17	
47IMCT	SCM GENERATION - MAINTENANCE CONTRACTS		DIRECT	DIRECT COST	1,902.26	

EWO	EWO Descr	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
47IMDM	DATA MANAGEMENT	FXP	[REDACTED]		
47IMDM	DATA MANAGEMENT	FXP	[REDACTED]	15,110.01	
47IMES	SCM SOURCING GEN CONSTRUCTION	FXP	[REDACTED]		
47IMES	SCM SOURCING GEN CONSTRUCTION	FXP	[REDACTED]		
47IMGP	SCM GENERATION - CONTRACTS & COMPLIANCE	DIRECT	DIRECT COST	195,764.54	
47IMGP	SCM GENERATION - CONTRACTS & COMPLIANCE	DIRECT	DIRECT COST	20,274.00	
47IMGP	SCM GENERATION - CONTRACTS & COMPLIANCE	DIRECT	DIRECT COST	12,051.68	
47IMGP	SCM GENERATION - CONTRACTS & COMPLIANCE	DIRECT	DIRECT COST	1,827.60	
47IMLS	SCGEN LEGAL SERVICES	FXP	[REDACTED]		
47IMLS	SCGEN LEGAL SERVICES	FXP	[REDACTED]	6,700.00	
47IMPG	SCM GENERATION SOURCING - PLANT OPERATIONS	DIRECT	DIRECT COST	62,427.00	
47IMPG	SCM GENERATION SOURCING - PLANT OPERATIONS	DIRECT	DIRECT COST	36,139.32	
47IMPG	SCM GENERATION SOURCING - PLANT OPERATIONS	FXP	[REDACTED]		
47IMPG	SCM GENERATION SOURCING - PLANT OPERATIONS	FXP	[REDACTED]	668.60	
47IMPG	SCM GENERATION SOURCING - PLANT OPERATIONS	DIRECT	DIRECT COST	5,470.06	
47IN01	CAMC-GENERAL	FXP	[REDACTED]	5,227.20	
47IT00	IT CORPORATE BILLINGS	CS	[REDACTED]	1,222,750.72	
47IV01	INNOVATION CENTER	FXP	[REDACTED]	626,080.21	
47KGEE	ENERGY EFFICIENCY REPORTING TOOL	DIRECT	DIRECT COST	7,080.00	
47KGEE	ENERGY EFFICIENCY REPORTING TOOL	FXP	[REDACTED]	27,081.45	
47LC00	SOUTHERN SYSTEM LINC CHARGES	CS	[REDACTED]	691,059.88	
47LD01	GENERAL	FXP	[REDACTED]	-	
47LD01	GENERAL	FXP	[REDACTED]	115,591.76	
47LDEX	EXECUTIVE DEVELOPMENT	FXP	[REDACTED]		
47LDEX	EXECUTIVE DEVELOPMENT	FXP	[REDACTED]	1,613.10	
47LW01	CORPORATE COUNSEL	DIRECT	DIRECT COST	16,794.00	
47LW01	CORPORATE COUNSEL	DIRECT	DIRECT COST	4,214.96	
47LW01	CORPORATE COUNSEL	FXP	[REDACTED]	248,854.19	
47LW01	CORPORATE COUNSEL	DIRECT	DIRECT COST	4,189.15	
47LWBL	(BTL) LEGAL BELOW THE LINE	FXP	[REDACTED]	987.80	
47LWCT	CONTRACT TEMPLATES	FXP	[REDACTED]	76.56	
47LWCY	CYBER SECURITY	FXP	[REDACTED]	13,227.39	
47LWGC	GOVERNMENT CONTRACT COMPLIANCE OVERSIGHT	DIRECT	DIRECT COST	7,848.00	
47LWGC	GOVERNMENT CONTRACT COMPLIANCE OVERSIGHT	DIRECT	DIRECT COST	4,745.89	
47LWGC	GOVERNMENT CONTRACT COMPLIANCE OVERSIGHT	FXP	[REDACTED]	5,606.40	
47LWGC	GOVERNMENT CONTRACT COMPLIANCE OVERSIGHT	DIRECT	DIRECT COST	4,716.82	
47LWPB	(BTL) PRO BONO LEGAL WORK	FXP	[REDACTED]	1,078.49	
47MIO1	COMPETITIVE INTELLIGENCE RESEARCH AND STUDIES	FXP	[REDACTED]	55,330.87	
47MICS	CODFS AND STANDARDS	FXP	[REDACTED]	10,853.35	
47MIDR	REQUESTED MARKET INTELLIGENCE	DIRECT	DIRECT COST	13,689.00	
47MIDR	REQUESTED MARKET INTELLIGENCE	DIRECT	DIRECT COST	7,673.44	
47MIDR	REQUESTED MARKET INTELLIGENCE	DIRECT	DIRECT COST	3,533.13	
47MNMP	STRATEGIC MARKET PLANNING CORE COMPANIES	FXP	[REDACTED]	219,657.10	
47NA01	NATIONAL ACCOUNTS - GENERAL	FXP	[REDACTED]	188,076.05	
47NABD	NATIONAL ACCOUNTS - BUSINESS DEVELOPMENT	FXP	[REDACTED]	31,146.46	
47NABL	(BTL) NATIONAL ACCOUNTS - BELOW THE LINE	FXP	[REDACTED]	3,229.19	
47NGCM	SCM CENTRAL COMMODITY	FXP	[REDACTED]	36,951.51	
47NGDI	SCM DATA INTEGRITY	FXP	[REDACTED]	41,463.85	
47PN20	PENSION AND CAPITAL PLAN ADMINISTRATION	FXP	[REDACTED]		

EWO	EWO Descr	Type	Amount	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Allnc.
47PN20	PENSION AND CAPITAL PLAN ADMINISTRATION	FXP		18,706.18	
47PN21	QUALIFIED PENSION PLAN ADMINISTRATION	FXP			
47PN21	QUALIFIED PENSION PLAN ADMINISTRATION	FXP		74,612.23	
47PN22	SUPPLEMENTAL PLAN ADMINISTRATION	FXP		-	
47PN22	SUPPLEMENTAL PLAN ADMINISTRATION	FXP		5,240.22	
47PN45	SERP ADMINISTRATION	FXP		-	
47PN45	SERP ADMINISTRATION	FXP		2,620.20	
47PT00	CORPORATE SERVICES-PENSION TRUSTS-(8741)	CS		5,980.30	
47PY01	SO. CO. PAYROLL-PRODUCTION ACTIVITIES	FXP			
47PY01	SO. CO. PAYROLL-PRODUCTION ACTIVITIES	FXP		155,417.72	
47PYD1	ECENTER PRODUCTION SUPPORT	FXP			
47PYD1	ECENTER PRODUCTION SUPPORT	FXP		2,926.17	
47PYXX	SO. CO. PAYROLL-STARS-IT SUPPORT	FXP		-	
47PYXX	SO. CO. PAYROLL-STARS-IT SUPPORT	FXP		31,432.22	
47PYZZ	PAYROLL PORTION OF GENERAL SHIPS EXPENSE (97ZZ)	FXP			
47PYZZ	PAYROLL PORTION OF GENERAL SHIPS EXPENSE (97ZZ)	FXP		73,590.41	
47RM01	RISK SERVICES	DA		7,482.81	
47RN01	RISK MASTER	DA		12,125.02	
47S100	CORPORATE SERVICES - HR OPERATIONS	CS		31,980.03	
47SC01	HR OPERATIONS	FXP		-	
47SC01	HR OPERATIONS	FXP		16,409.03	
47SC02	HR CUSTOMER SERVICE	FXP			
47SC02	HR CUSTOMER SERVICE	FXP		60,511.69	
47SC03	BENEFITS DELIVERY	FXP			
47SC03	BENEFITS DELIVERY	FXP		53,475.71	
47SC04	HR DIRECT- SHIPS	FXP		-	
47SC04	HR DIRECT- SHIPS	FXP		69,394.61	
47SS01	STAFFING-GENERAL	FXP		-	
47SS01	STAFFING-GENERAL	FXP		30,796.26	
47SSCR	TALENT ACQUISITION - CAMPUS RECRUITING	FXP		-	
47SSCR	TALENT ACQUISITION - CAMPUS RECRUITING	FXP		39,771.14	
47SSJ5	STAFFING-JOBSOURCE	FXP			
47SSJ5	STAFFING-JOBSOURCE	FXP		30,792.64	
47SSR1	EAST RECRUITING	DA			
47SSRL	STAFFING-RELOCATION	FXP		-	
47SSRL	STAFFING-RELOCATION	FXP		17,695.78	
47SSTA	STAFFING-TEST DELIVERY	FXP			
47SSTA	STAFFING-TEST DELIVERY	FXP		25,931.38	
47SSWP	STAFFING-WRKFORCE PLAN	FXP		-	
47SSWP	STAFFING-WRKFORCE PLAN	FXP		42,580.67	
47SV01	EMPLOYEE SERVICE CENTER - OPERATIONS	FXP			
47SV01	EMPLOYEE SERVICE CENTER - OPERATIONS	FXP		55,644.91	
47SVEC	EMPLOYEE SERVICE CENTER	FXP			
47SVEC	EMPLOYEE SERVICE CENTER	FXP		210,402.43	
47SVTS	TAX SAVER PLANS	FXP		-	
47SVTS	TAX SAVER PLANS	FXP		13,603.47	
47SVYT	YOUR TOTAL REWARDS	FXP			
47SVYT	YOUR TOTAL REWARDS	FXP		5,122.80	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1	
					FINAL ...Jan 16- Dec 16...	Gulf Percent Allor.
47SY00	CORP PROG - SYSTEM AIRCRAFT RESIDUAL		CS			381,416.83
47TM00	AUDITING RELATED ACTIVITIES - BUD		CS			29,120.29
47TX00	TRANSPORT NETWORK CHARGES		CS			145,108.19
47VSC1	ESS - MAXIMO UPGRADE (CAPITAL)		FXP			75,492.75
47VSE1	ESS - MAXIMO UPGRADE (CAPITAL)		FXP			2,129.57
47VSIM	ESS INVENTORY MANAGEMENT		FXP			136,183.84
47VSTM	MAXIMO SUPPLY CHAIN		FXP			1,179.00
47VSTS	SABRIX SCM SUPPORT		FXP			8,012.44
47VSTI	ESS MAXIMO TOTAL SUPPORT - SCM		FXP			398,795.06
47VSTZ	BROWZ - SCM SUPPORT		FXP			9,588.92
47VSZ2	APPLICATION GOVERNANCE-SC		FXP			1,909.92
47VSZ3	3RD PARTY SUPPORT (AFT & SC)		FXP			8,281.38
47VSZ5	ESS PROCURE-TO-PAY		FXP			62,912.26
47W100	AFT APPLICATION MAINTENANCE/PRODUCTION SUPPORT CORP SVCS		CS			1,052.31
47W101	HUMAN RESOURCES WORKFORCE INTELLIGENCE- GENERAL		FXP			
47W101	HUMAN RESOURCES WORKFORCE INTELLIGENCE- GENERAL		FXP			240,693.26
47WP30	WELFARE PLAN ADMINISTRATION		FXP			-
47WP30	WELFARE PLAN ADMINISTRATION		FXP			120.16
47D00	CORPORATE PROGRAM - MISC		CS			114,610.30
47ZE00	SMART RIDE/NOZONER PROGRAMS		CS			3,324.00
480G01	WHOLESALE CONTRACT BILLING		FXP			69,197.13
480GIT	WHOLESALE CONTRACTS INFRASTRUCTURE SERVICES		FXP			80,058.16
480GWC	WHOLESALE CONTRACTS		FXP			23,210.63
480RFC	FUEL CLAUSE RECOVERY		FXP			9,473.08
481W01	SYSTEM ALL RISK INSURANCE		DIRECT	DIRECT COST		4,106,400.00
481WAP	PROPERTY INSURANCE APPRAISAL		DIRECT	DIRECT COST		3,569.00
481WAR	MISC. PROPERTY INSURANCE		DIRECT	DIRECT COST		120,500.00
481Y01	SYSTEM DIRECTORS AND OFFICERS INSURANCE		DIRECT	DIRECT COST		118,900.00
481Z01	SYSTEM EXCESS WORKERS COMPENSATION INSURANCE		DIRECT	DIRECT COST		209,000.00
481ZAS	WORKER COMPENSATION ACTUARIAL STUDIES		DIRECT	DIRECT COST		9,000.00
4820ED	(BTL) ENERGY DIRECT		FXP			13,646.08
482BCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP			8,389.50
482BMS	(BTL) SCS SCHOLARSHIP PROGRAM		FXP			1,866.60
482Y01	INSURANCE-MISC. INSURANCE		DIRECT	DIRECT COST		11,500.00
483101	SUPPLY CHAIN MANAGEMENT - VP & ADMIN SUPPORT		FXP			38,311.34
4831CO	CONTRACTS OFFICER		FXP			27,574.42
483BCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP			2,550.04
483BCD	(BTL) SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP		FXP			1,326.00
483BCS	(BTL) SUPPORT OF PROGRAMS		FXP			62,168.97
483W01	INSURANCE-OCEAN MARINE		DIRECT	DIRECT COST		67,208.00
484200	CORP PROG-NON-ROUTINE		CS			
484BCA	(BTL) CIVIC ACTIVITIES		FXP			525.12
484BCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP			1,050.84
484W01	INSURANCE-TRANSIT INLAND		DIRECT	DIRECT COST		5,000.00
485701	ESP - INVESTMENT CHARGES		FXP			
485701	ESP - INVESTMENT CHARGES		FXP			13,371.41
485BCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP			612.00
485Y01	INSURANCE-FIDUCIARY		DIRECT	DIRECT COST		52,500.00

EWO	EWO Descr	AI	Type	LB Plan F1		
				FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.	
486016	SYS AIR AVAILABILITY - N16PC		FXP		245,926.96	
486030	SYS AIR AVAILABILITY - N30PC		FXP		141,091.02	
486040	SYS AIR AVAILABILITY - N40PC		FXP		284,487.63	
486060	SYS AIR AVAILABILITY - N60PC		FXP		229,125.08	
486068	SYS AIR AVAILABILITY - N68PC		FXP		213,218.47	
486070	SYS AIR AVAILABILITY - N70PC		FXP		240,877.90	
486301	SYS AIR USAGE - GULF		DIRECT	DIRECT COST	273,477.00	
486Y01	SYSTEM EXCESS LIABILITY INSURANCE		DIRECT	DIRECT COST	1,054,000.00	
486YCL	CYBER LIABILITY INSURANCE		DIRECT	DIRECT COST	198,000.00	
486YPR	PROFESSIONAL LIABILITY INSURANCE		DIRECT	DIRECT COST	7,900.00	
487C01	NEXT GENERATION NUCLEAR R&D		FXP		149,969.20	
487D01	RENEWABLE, STORAGE, AND DISTRIBUTED GENERATION R&D		FXP		100,186.91	
487Y01	INSURANCE-SURETY/WORKCOMP/USLHW		DIRECT	DIRECT COST	1,100.00	
489001	HR DELIVERY - TRANSMISSION		FXP		22,589.52	
4899IN	SCS INCOME TAX		DIRECT	DIRECT COST	153,852.00	
4899LA	LABOR ACCRUAL		DIRECT	DIRECT COST	31,295.00	
4899TA	PAYROLL TAX ACCRUAL		DIRECT	DIRECT COST	2,191.00	
489BCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP		5,865.04	
489BCD	(BTL) SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP		FXP		1,122.00	
489BET	(BTL) EXECUTIVE TAX PREPARATION		FXP		2,976.62	
489G00	SUPPLIER DIVERSITY		CS		5,977.24	
489W01	INSURANCE-CRIME		DIRECT	DIRECT COST	10,000.00	
489Y01	GULF MISCELLANEOUS BONDS		DIRECT	DIRECT COST	500.00	
48AH00	A&G INTEREST		CS		28,918.81	
48BG00	GLSCAPE TECHNOLOGY SUPPORT		CS		68,151.61	
48BS01	BUSINESS ASSURANCE		FXP			
48BS01	BUSINESS ASSURANCE		FXP		42,130.19	
48BSBT	BUSINESS ASSURANCE TOOLS		FXP			
48BSBT	BUSINESS ASSURANCE TOOLS		FXP		11,948.19	
48C201	COOLCOMPLIANCE SUPPORT		FXP		-	
48C201	COOLCOMPLIANCE SUPPORT		FXP		19,583.89	
48C2T6	ESS - COOL COMPLIANCE		FXP			
48C2T6	ESS - COOL COMPLIANCE		FXP		36,867.94	
48CBCA	(BTL) CIVIC ACTIVITIES		FXP		4,946.84	
48CE00	COMMUNITY AFFAIRS-CORPORATE PROGRAMS		CS		4,674.60	
48CL00	CONTRACTING & LEGAL SERVICES - SCS		CS		12,742.79	
48CM01	CONSOL. MATERIALS ACCTNG.-GENERAL		DIRECT	DIRECT COST	30,054.00	
48CM01	CONSOL. MATERIALS ACCTNG.-GENERAL		DIRECT	DIRECT COST	17,656.87	
48CM01	CONSOL. MATERIALS ACCTNG.-GENERAL		DIRECT	DIRECT COST	5,266.10	
48CS08	CSO PRINT/DISTRIBUTION SUPPORT		DIRECT	DIRECT COST	1,949,360.00	
48CS08	CSO PRINT/DISTRIBUTION SUPPORT		FXP		543,321.70	
48CS08	CSO PRINT/DISTRIBUTION SUPPORT		FXP		54,717.00	
48CSRS	CSO MGMT, REV ANALYSIS, EDI, SUMM BILL		FXP		190,524.55	
48CT00	CONF SERVICES - CORP SERVICES		CS		4,037.85	
48DH01	PLAN ADMINISTRATION		DA		9,410.99	
48DM00	DOCUMENTUM SYSTEM		CS		18,677.66	
48EA01	SOUTHERN WHOLESALE ENERGY - EXCLUDES SPC		DA		13,592.21	
48EBCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP		1,020.00	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1	
					FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
48EBCD	(BTL) SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP		FXP			1,020.00
48FBET	(BTL) EXECUTIVE TAX PREPARATION		FXP			1,377.00
48ED01	ENERGY DIRECT		DA			39,672.33
48EEBL	(BTL) ENVIRONMENTAL EDUCATION -BELOW THE LINE		FXP			69,146.57
48EEEA	(BTL) ENERGY ADVOCACY (BELOW THE LINE)		FXP			264,240.90
48EO00	EMPTORIS POST-IMPLEMENTATION SUPPORT		CS			2,574.94
48ER00	CORP. SERV. - SYSTEM EMPLOYEE RELATIONS		CS			81,076.37
48GBCA	(BTL) CIVIC ACTIVITIES		FXP			4,131.00
48GBCC	(BTL) CHARITABLE CONTRIBUTION		FXP			11,230.18
48GBUW	(BTL) UNITED WAY		FXP			7,038.00
48HBCC	(BTL) CHARITABLE CONTRIBUTIONS		FXP			509.76
48HBCD	(BTL) SOCIAL/ATHLETIC CLUB DUES & RECR./ENTERTAIN. EXP		FXP			382.56
48HC00	HEALTH CARE DESIGN & MONITORING		CS			8,447.11
48IG01	INTERNET GENERAL		FXP			125,666.42
48IGEC	ENERGY CHECKUP		DIRECT	DIRECT COST		119,904.00
48IGEC	ENERGY CHECKUP		FXP			115.92
48IGEM	MARKETING EMAIL MANAGEMENT		FXP			10,935.88
48LCO1	SOUTHERN SYSTEM LINC CHARGES		DIRECT	DIRECT COST		3,577,005.00
48LCTL	GULF IDEN OPCO TOWER LEASES		DIRECT	DIRECT COST		47,004.00
48ME01	SMART METER		FXP			39,440.05
48MU01	SCS SHARED SERVICES PRESIDENT & EVP		FXP			166,687.77
48MS01	MARKETING STRATEGIES		FXP			24,347.98
48MSEC	EARNINGS CALL		FXP			44,459.88
48MU00	SCS CORP SVC ALLOCATED PART OF MAINFRAME CAP-N-STORE		CS			2,927.42
48PA00	WELFARE PLAN ADMINISTRATION		CS			19.30
48PN00	PENSIONS		CS			26,761.74
48PY00	SOUTHERN COMPANY PAYROLL		CS			42,157.02
48R000	HUMAN RESOURCES - EAST REGION		CS			131,178.01
48R100	HUMAN RESOURCES - WEST REGION		CS			14,760.71
48SV00	EMPLOYEE SERVICE CENTER		CS			45,583.16
48TM00	CORP. TRAVEL AND MEETING SERVICES		CS			2,801.05
48VS00	ES TRANSITION		CS			31,047.87
490501	PCC - GENERAL		FXP			489,840.08
49053L	THIRD LEVEL BACKUP PROJECT		FXP			2,148.96
4905BU	BUSINESS CONTINUITY PLAN/PCC BACKUP		FXP			2,853.07
4905CC	GULF COASTAL COMPLIANCE		DIRECT			113,293.00
4905CC	GULF COASTAL COMPLIANCE		DIRECT	DIRECT COST		71,057.36
4905CC	GULF COASTAL COMPLIANCE		DIRECT	DIRECT COST		8,023.87
4905DM	DOCUMENT MANAGEMENT		FXP			530.08
4905GV	GEN VARR COSTS		FXP			8,878.67
4905MT	MAINTENANCE		DA			148,084.41
4905OT	OPERATOR TRAINING		FXP			118,711.64
4905PA	INTER-REGIONAL SFCURITY NETWORK (ISN) NODE		DA			31,519.81
4905RN	OASIS NETWORKS		FXP			322.99
4905SA	STABILITY ANALYSIS		FXP			1,423.26
4905SM	SERC/NERC/NAESB/DOE		FXP			75,062.59
4905TD	OASIS DEVELOPMENT		FXP			1,781.58
4905TM	TRANSMISSION IC METERING DOCUMENTATION		FXP			26,376.73

EWO	EWO Descr	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4905TO	OASIS OPERATIONS	FXP		30,213.18	
4905TS	TRAINING SIMULATOR	FXP		322.99	
4905W1	PRIMARY PCC IT WIDGETS	FXP		2,385.72	
4905W2	BACKUP PCC IT WIDGETS	FXP		1,097.15	
4905W3	INVERNESS WIDGET BUDGET	FXP		231.36	
490CCA	CONTRACT ADMINISTRATION	DA		4,150.33	
490D01	GENERAL	FXP		37,682.87	
490D09	SYSTEMS' MANAGEMENT - IR	FXP		10.44	
490D11	GENERATION / LOAD BALANCING	FXP		46,762.41	
490DCE	CES RE-WRITE	FXP		4,576.04	
490DCN	FOT IT GEN SUPPORT CONTRACTUAL	FXP		9,730.09	
490DCT	FOT COMPLIANCE AND TECHNICAL SERVICES	FXP		111,067.47	
490DEM	EMS REPLACEMENT	FXP		508.21	
490DFD	FLEET DESK	FXP		183,728.72	
490DGS	GIMS ON-GOING SUPPORT	FXP		51,466.84	
490DIT	INFRASTRUCTURE SERVICES	FXP		91,179.56	
490DLS	FOT LICENSES AND SUBSCRIPTIONS	FXP		77,410.50	
490DRG	FOT IT GEN SUPPORT REGULATORY	FXP		10,383.82	
490DS1	FOT IT GEN SUPPORT STRATEGIC	FXP		19,215.17	
490DS4	REASSIGNED REGULATORY	FXP		23,362.67	
490DTF	TRADER FUNCTION	FXP		406.56	
490DUC	UNIT COMMITMENT	FXP		110,999.69	
490DUO	UNITOPT	FXP		35,492.31	
490DVR	FOT VOICE RECORDER	FXP		3,728.17	
490EFR	FERC REGULATORY ACTIVITIES	FXP		5,314.36	
490EGS	GENERAL SUPPORT	FXP		435.73	
490EPM	PORTFOLIO MANANGEMENT	FXP		64,398.47	
490EPO	PORTFOLIO OPTIMIZATION ANALYSIS	FXP		12,758.48	
490EPT	PORTFOLIO TOOLS	FXP		374.40	
490ETR	TREND ANALYSIS	FXP		497.45	
490G01	GENERAL CONTRACT ADMINISTRATION GULF	FXP		1,375.05	
490GAL	CENTRAL ALABAMA	DIRECT	DIRECT COST	4,566.00	
490GAL	CENTRAL ALABAMA	DIRECT	DIRECT COST	2,840.59	
490GAL	CENTRAL ALABAMA	DIRECT	DIRECT COST	508.32	
490GCB	GULF PURCHASE FROM CORAL BACONTON	DIRECT	DIRECT COST	1,033.00	
490GCB	GULF PURCHASE FROM CORAL BACONTON	DIRECT	DIRECT COST	624.69	
490GCB	GULF PURCHASE FROM CORAL BACONTON	DIRECT	DIRECT COST	274.72	
490GFS	FPL / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	5,728.00	
490GFS	FPL / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	3,569.40	
490GFS	FPL / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	585.16	
490GGS	GDIS SUPPORT	FXP		21,985.00	
490GIT	POOL BILLING INFRASTRUCTURE SERVICES	FXP		202.32	
490GLS	FLINT / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	15,369.00	
490GLS	FLINT / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	9,616.23	
490GLS	FLINT / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	1,222.60	
490GPS	PROGRESS ENERGY / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	7,740.00	
490GPS	PROGRESS ENERGY / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	4,831.33	
490GPS	PROGRESS ENERGY / SCHERER 3 2010 CONTRACT	DIRECT	DIRECT COST	718.20	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
490GPW	GULF PUR PWR - WIND		DIRECT	DIRECT COST	6,707.00	
490GPW	GULF PUR PWR - WIND		DIRECT	DIRECT COST	4,206.64	
490GPW	GULF PUR PWR - WIND		DIRECT	DIRECT COST	443.48	
490GSP	GULF PUR PWR - SOLAR		DIRECT	DIRECT COST	3,480.00	
490GSP	GULF PUR PWR - SOLAR		DIRECT	DIRECT COST	2,182.69	
490GSP	GULF PUR PWR - SOLAR		DIRECT	DIRECT COST	230.09	
490MSW	SWE ANALYTICAL SUPPORT		FXP		10,948.86	
490REA	ENERGY AUCTION		FXP		10,916.81	
490T02	(BTL) SECONDARY ACTIVITIES		FXP		17,212.09	
490T03	SCHEDULING		FXP		10,371.96	
490TCE	CUSTOMER EVENTS		FXP		6,033.82	
490TET	ENERGY TRADING - GENERAL ACTIVITIES		FXP		59,212.86	
490TIT	INFRASTRUCTURE SERVICES		FXP		66,266.36	
490TMO	MID OFFICE SUPPORT		FXP		37,084.55	
490TSD	MERCHANT ACTIVITY FOR THE SPOT DESK		FXP		117,843.41	
490TTA	TRADER ANALYST ACTIVITIES		FXP		17,166.03	
490T1M	MERCHANT ACTIVITY FOR TERM ACTIVITY		FXP		30,437.88	
490TTR	NEW TRADER TOOLS		FXP		617.51	
490TVR	VACAR REGION SUPPORT		DA		51,075.53	
491101	SYSTEM ENGINEERING AND ADMINISTRATION - GENERAL		DIRECT	DIRECT COST	11,833.00	
491101	SYSTEM ENGINEERING AND ADMINISTRATION - GENERAL		FXP		291,799.41	
4911CS	CYBER-SECURITY		FXP		111,000.44	
4911HW	HARDWARE MAINTENANCE		FXP		162,402.99	
4911IT	EMS IT WIDGET CHARGES		FXP		12,264.52	
4911SW	SOFTWARE MAINTENANCE		FXP		319,776.94	
491201	ENERGY MANAGEMENT SYSTEM OPERATIONS - GENERAL		FXP		63,633.45	
4912AT	OPERATIONS-ATLANTA (OPSA)		FXP		114,917.71	
4912BH	OPERATIONS-BIRMINGHAM (OPSB)		FXP		140,735.55	
4912OC	OPERATIONS CENTER (EOC)		FXP		120,485.53	
491301	EMS POWER SYSTEM APPLICATIONS - GENERAL		FXP		161,994.28	
4913DR	BUSINESS CONTINUITY / DISASTER RECOVERY		FXP		430.73	
4913PM	PMU PROJECT		FXP		1,739.69	
491401	DATABASE SERVICES - GENERAL		FXP		90,074.29	
4914DR	BUSINESS CONTINUITY / DISASTER RECOVERY		FXP		430.73	
492201	ENERGY MANAGEMENT SYSTEMS (EMS)		FXP		24,745.48	
4922AM	GENERAL MANAGEMENT & SUPPORT STAFF		FXP		60,722.04	
4922SX	SARBANES OXLEY		FXP		11,555.60	
492301	TRANSMISSION CIP		FXP		53,700.91	
4923IT	CIP IT		FXP		17,710.09	
4923LL	LEAF LAKE MONITORING		FXP		215.88	
4923PY	PHYSICAL SECURITY		FXP		751.12	
4923V5	CIP VERSION 5 COMPLIANCE		FXP		133,266.88	
493201	SYSTEM PLANNING - TRANSMISSION FACILITIES - GENERAL		DIRECT	DIRECT COST	101,075.00	
493201	SYSTEM PLANNING - TRANSMISSION FACILITIES - GENERAL		DIRECT	DIRECT COST	60,885.41	
493201	SYSTEM PLANNING - TRANSMISSION FACILITIES - GENERAL		DIRECT	DIRECT COST	10,069.77	
493201	SYSTEM PLANNING - TRANSMISSION FACILITIES - GENERAL		FXP		331,262.49	
4932W5	REGIONAL / INTER-REGIONAL WEBSITES		FXP		1,841.99	
493301	SYSTEM PLANNING - TRANSMISSION OPERATIONS - GENERAL		DIRECT	DIRECT COST	9,906.00	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
493301	SYSTEM PLANNING - TRANSMISSION OPERATIONS - GENERAL	[REDACTED]	DIRECT	DIRECT COST	6,213.05	[REDACTED]
493301	SYSTEM PLANNING - TRANSMISSION OPERATIONS - GENERAL	[REDACTED]	DIRECT	DIRECT COST	1,027.56	[REDACTED]
493301	SYSTEM PLANNING - TRANSMISSION OPERATIONS - GENERAL	[REDACTED]	FXP	[REDACTED]	92,739.10	[REDACTED]
4934RM	RESERVE MARGIN	[REDACTED]	FXP	[REDACTED]	1,466.72	[REDACTED]
493603	SYS PLAN-GEN OPER-TRAINING	[REDACTED]	FXP	[REDACTED]	7,299.45	[REDACTED]
4936MC	MCFRED PROJECT	[REDACTED]	DIRECT	DIRECT COST	6,146.00	[REDACTED]
4936RE	WORK PERFORMED BY SP FOR RELIABILITY STUDIES	[REDACTED]	FXP	[REDACTED]	16,764.20	[REDACTED]
4936RG	INDUSTRY RESTRUCTURING	[REDACTED]	DIRECT	DIRECT COST	2,630.00	[REDACTED]
4936RG	INDUSTRY RESTRUCTURING	[REDACTED]	DIRECT	DIRECT COST	1,649.53	[REDACTED]
4936RG	INDUSTRY RESTRUCTURING	[REDACTED]	FXP	[REDACTED]	823.35	[REDACTED]
4936RG	INDUSTRY RESTRUCTURING	[REDACTED]	DIRECT	DIRECT COST	278.59	[REDACTED]
4936RP	RESOURCE PLANNING-IRP	[REDACTED]	DIRECT	DIRECT COST	14,556.00	[REDACTED]
4936RP	RESOURCE PLANNING-IRP	[REDACTED]	DIRECT	DIRECT COST	9,129.54	[REDACTED]
4936RP	RESOURCE PLANNING-IRP	[REDACTED]	FXP	[REDACTED]	126,088.87	[REDACTED]
4936RP	RESOURCE PLANNING-IRP	[REDACTED]	DIRECT	DIRECT COST	1,541.90	[REDACTED]
4938RP	REAL TIME PRICING - GULF	[REDACTED]	DIRECT	DIRECT COST	4,229.00	[REDACTED]
4938RP	REAL TIME PRICING - GULF	[REDACTED]	DIRECT	DIRECT COST	2,557.49	[REDACTED]
4938RP	REAL TIME PRICING - GULF	[REDACTED]	FXP	[REDACTED]	10,914.70	[REDACTED]
4938RP	REAL TIME PRICING - GULF	[REDACTED]	DIRECT	DIRECT COST	1,177.51	[REDACTED]
494101	GENERAL STUDIES	[REDACTED]	FXP	[REDACTED]	168,227.20	[REDACTED]
4941G5	GENISYS	[REDACTED]	FXP	[REDACTED]	4,697.17	[REDACTED]
494201	SYSTEM PLANNING- ENERGY BUDGETING	[REDACTED]	FXP	[REDACTED]	73,624.75	[REDACTED]
4942TB	ENERGY BUDGET TEAM BUILDING	[REDACTED]	FXP	[REDACTED]	592.49	[REDACTED]
4942TR	ENERGY BUDGET TRAINING	[REDACTED]	FXP	[REDACTED]	881.52	[REDACTED]
4944AM	ASSET MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	11,580.00	[REDACTED]
4944AM	ASSET MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	7,262.99	[REDACTED]
4944AM	ASSET MANAGEMENT	[REDACTED]	FXP	[REDACTED]	77,400.30	[REDACTED]
4944AM	ASSET MANAGEMENT	[REDACTED]	DIRECT	DIRECT COST	688.83	[REDACTED]
4944AS	ASSET MANAGER	[REDACTED]	FXP	[REDACTED]	24,887.42	[REDACTED]
4944SW	SWE LABOR TRACK	[REDACTED]	FXP	[REDACTED]	10,532.16	[REDACTED]
494501	RETAIL GENERATION SERVICES	[REDACTED]	DIRECT	DIRECT COST	45,177.00	[REDACTED]
494501	RETAIL GENERATION SERVICES	[REDACTED]	DIRECT	DIRECT COST	26,453.40	[REDACTED]
494501	RETAIL GENERATION SERVICES	[REDACTED]	FXP	[REDACTED]	35,233.24	[REDACTED]
494501	RETAIL GENERATION SERVICES	[REDACTED]	DIRECT	DIRECT COST	2,152.03	[REDACTED]
494503	TRAINING	[REDACTED]	FXP	[REDACTED]	6,904.81	[REDACTED]
4945B7	GULF PROJECTS	[REDACTED]	DIRECT	DIRECT COST	20,004.00	[REDACTED]
4945BB	GULF SELF-BUILD	[REDACTED]	DIRECT	DIRECT COST	9,900.00	[REDACTED]
4945BB	GULF SELF-BUILD	[REDACTED]	DIRECT	DIRECT COST	6,209.28	[REDACTED]
4945BB	GULF SELF-BUILD	[REDACTED]	DIRECT	DIRECT COST	505.16	[REDACTED]
4945EC	PROJECT EAGLE	[REDACTED]	DIRECT	DIRECT COST	13,856.00	[REDACTED]
4945EC	PROJECT EAGLE	[REDACTED]	DIRECT	DIRECT COST	8,690.49	[REDACTED]
4945EC	PROJECT EAGLE	[REDACTED]	DIRECT	DIRECT COST	706.99	[REDACTED]
4945FE	FEDERAL ENERGY	[REDACTED]	FXP	[REDACTED]	1,699.28	[REDACTED]
4945IP	TECHNOLOGY DATA BOOK	[REDACTED]	FXP	[REDACTED]	10,999.16	[REDACTED]
4945NU	NUCLEAR RETAIL SUPPORT	[REDACTED]	FXP	[REDACTED]	3,763.56	[REDACTED]
4945OH	RGS OH	[REDACTED]	FXP	[REDACTED]	33,131.66	[REDACTED]
4945RN	RENEWABLES	[REDACTED]	FXP	[REDACTED]	36,565.01	[REDACTED]
4945VR	VARIABLE ENERGY RESOURCE TEAM	[REDACTED]	FXP	[REDACTED]	1,805.96	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	LB Plan F1	
					FINAL ...Jan 16- Dec 16...	Gulf Percent Allnc
494901	STRATEGIC GENERATION PLANNING		FXP		9,565.56	
4949TB	ASSET VALUATIONS TEAMBUILDING		FXP		68.32	
4949TR	ASSET VALUATIONS TRAINING		FXP		81.82	
495001	COMPLIANCE STRATEGY		FXP		59,777.68	
4950TB	ENVIRONMENTAL PLANNING & ANALYSIS TEAMBUILDING		FXP		715.62	
4950TR	ENVIRONMENTAL PLANNING & ANALYSIS TRAINING		FXP		1,098.22	
4951TD	TECHNOLOGY DEVELOPMENT		FXP		8,283.56	
4954CR	CRA CONSULTING		FXP		57,538.98	
4954EV	EVA CONSULTING SERVICES		FXP		1,089.00	
4954FD	FORECASTING AND MODEL DEVELOPMENT		FXP		80,717.92	
4954SM	F&MD SOFTWARE MAINT		FXP		1,089.00	
4954TB	FORECASTING & MODEL DEVELOPMENT TEAMBUILDING		FXP		490.85	
4954TR	FORECASTING & MODEL DEVELOPMENT TRAINING		FXP		590.02	
497502	CTO O/M		FXP		126,735.30	
4975GA	GRID ASSURANCE		FXP			
4975LB	(BTL) EMERGING ISSUES POLICY FORUM		DIRECT	DIRECT COST	17,500.00	
4975LB	(BTL) EMERGING ISSUES POLICY FORUM		FXP		1,074.50	
4975LD	CHIEF TRANSMISSION OFFICER TRANS. LEADERSHIP DEVELOPMEN		FXP		132.32	
4975SH	TRANSMISSION SAFETY AND HEALTH		FXP		11,335.48	
497701	GENERAL		FXP		32,559.48	
4977CS	CUSTOMER SERVICE		FXP		7,398.66	
4977FC	ORDER NO. 1000 REVIEW-AND-IMPLEMENTATION		FXP		5,117.56	
4977FD	ORDER NO. 1000 SHARED COST		DA		42.86	
4977IC	INTERCONNECTION AGREEMENT DEVELOPMENT, REGULATORY AND FILING		FXP		26,237.55	
4977NE	NERC, NAESB ACTIVITIES		FXP		23,427.10	
4977TP	TRANSMISSION POLICY		FXP		31,902.17	
4977TR	TRANSMISSION REQUESTS		FXP		9,360.39	
4977TT	TRANSMISSION SERVICE TARIFFS		FXP		8,265.90	
497801	GENERAL		FXP		951.97	
4978BL	TRANSMISSION BILLING PRODUCTION		FXP		43,155.94	
4978IC	INTERCONNECTION AGREEMENT ADMINISTRATION		FXP		1,471.75	
4978SX	SARBANES OXLEY		FXP		374.62	
4978TB	TRANSMISSION BILLING DEVELOPMENT		FXP		40,171.55	
498001	GENERAL		FXP		51,832.40	
49800M	OATT INFORMATION SYSTEM O&M		FXP		11,093.86	
4980OT	OATT		FXP		34,445.87	
498201	GENERAL		FXP		50,466.78	
498202	TPO O/M		FXP		8,914.81	
498301	TRANSMISSION - CHIEF OPERATING OFFICER		FXP		83,683.97	
4984OL	OPERATIONS GENERAL COUNCIL		FXP		9,747.18	
4985IC	TRANSMISSION INTERCONNECTION		FXP		23,025.02	
4985TH	TARIFF HEARING		FXP		3,069.97	
4985TP	TRANSMISSION POLICY		FXP		69,413.55	
4985TT	TRANSMISSION TARIFF		FXP		38,374.96	
4999IN	SCS INCOME TAX		DIRECT	DIRECT COST	56,724.00	
4999LA	LABOR ACCRUAL		DIRECT	DIRECT COST	11,577.00	
4999TA	PAYROLL TAX ACCRUAL		DIRECT	DIRECT COST	810.00	
499G01	SUPPLIER DIVERSITY		FXP			

EWO	EWO Descr	Type	Descr	LB Plan F1	
				FINAL ...Jan 16- Dec 16...	Gulf Percent
499G01	SUPPLIER DIVERSITY	FXP	[REDACTED]	37,377.92	[REDACTED]
49AP00	CORPORATE SERVICES-SCS ACCOUNTS PAYABLE	CS	[REDACTED]	6,533.64	[REDACTED]
49BS00	BUSINESS ASSURANCE	CS	[REDACTED]	8,656.04	[REDACTED]
49C100	CORPORATE SERVICES-CORP SECRETARY SERVICES	CS	[REDACTED]	7,665.58	[REDACTED]
49C400	CORPORATE SERVICES-SUPPORT SERVICES-ATLANTA	CS	[REDACTED]	127,636.47	[REDACTED]
49CS00	CORPORATE SERVICES-PROC. & CONTR.-ATLANTA/BIRMING	CS	[REDACTED]	263,144.20	[REDACTED]
49CN00	COMPENSATION	CS	[REDACTED]	14,141.42	[REDACTED]
49CO00	GENERAL EXECUTIVE & ADVISORY - CS	CS	[REDACTED]	45,019.36	[REDACTED]
49DB00	ENTERPRISE ACCESS CONTROL	CS	[REDACTED]	7,861.99	[REDACTED]
49EA01	SCG F&CS ENERGY ANALYSIS	FXP	[REDACTED]	25,167.09	[REDACTED]
49ER00	E-PROCUREMENT	CS	[REDACTED]	2,532.96	[REDACTED]
49ES00	CORPORATE SERVICES-EMPLOYEE SAVINGS PLAN-(8747)	CS	[REDACTED]	934.26	[REDACTED]
49GN00	GENERATION- HR GEM	CS	[REDACTED]	779.99	[REDACTED]
49HR00	SHIPS - HUMAN RESOURCES BUSINESS SYSTEMS	CS	[REDACTED]	17,215.89	[REDACTED]
49HS00	HR SUPPORT TO GENERATION - STAFFING	CS	[REDACTED]	13,213.79	[REDACTED]
49IV00	INNOVATION CENTER CORPORATE SERVICES	CS	[REDACTED]	31,061.20	[REDACTED]
49LD00	CORPORATE SERVICES-ORGANIZATION & WORKFORCE CAPAB	CS	[REDACTED]	18,760.72	[REDACTED]
49LW00	CORPORATE SERVICES-GENERAL COUNSEL	CS	[REDACTED]	21,266.79	[REDACTED]
49PB01	GENERAL_POOL BILLING	FXP	[REDACTED]	1,934.95	[REDACTED]
49PB02	GAS ACCOUNTING	FXP	[REDACTED]	1,732.25	[REDACTED]
49PBDX	DYNAMIC ENERGY EXCHANGE SERVICE	FXP	[REDACTED]	433.28	[REDACTED]
49PBG1	REGULATORY/GOVERNMENTAL REPORTING	FXP	[REDACTED]	4,035.37	[REDACTED]
49PBIA	INTERCHANGE CONTRACT ADMINISTRATION	FXP	[REDACTED]	45,687.08	[REDACTED]
49PBIC	INTERCHANGE BILLING PREPARATION	FXP	[REDACTED]	37,153.17	[REDACTED]
49PBIR	FERC FILING SUPPORT	FXP	[REDACTED]	2,493.95	[REDACTED]
49PBIS	IIC BILLING SYSTEM MODIFICATIONS	FXP	[REDACTED]	71,423.54	[REDACTED]
49PBIT	POOL BILLING INFRASTRUCTURE SERVICES	FXP	[REDACTED]	68,596.12	[REDACTED]
49PLPB	PLAYBOOK 2.0 DIRECT ACCUMULATIVE-FPC	DA	[REDACTED]	77.04	[REDACTED]
49SP01	SYSTEM PLANNING ALLOCATION	FXP	[REDACTED]	58,559.27	[REDACTED]
49SS00	STAFFING SERVICES (87SS)	CS	[REDACTED]	49,335.68	[REDACTED]
49SW01	SOUTHERN WHOLESALE ENERGY (SWE)	DIRECT	DIRECT COST	56,910.35	[REDACTED]
49SW01	SOUTHERN WHOLESALE ENERGY (SWE)	DIRECT	DIRECT COST	29,673.07	[REDACTED]
49SW01	SOUTHERN WHOLESALE ENERGY (SWE)	DA	[REDACTED]	153,788.44	[REDACTED]
49SW01	SOUTHERN WHOLESALE ENERGY (SWE)	DIRECT	DIRECT COST	6,978.33	[REDACTED]
49SWC2	(BTL) CUSTOMER ENTERTAINMENT ( BTL)	DA	[REDACTED]	1,009.50	[REDACTED]
49SWCC	COMMUNICATIONS SUPPORT/GENERAL (SCG COMM)	DA	[REDACTED]	3,986.76	[REDACTED]
49SWCD	(BTL) CHARITABLE CONTRIBUTIONS & DONATIONS FOR SWE	DA	[REDACTED]	1,758.96	[REDACTED]
49SWCE	(BTL) CUSTOMER ENTERTAINMENT	DIRECT	DIRECT COST	6,000.00	[REDACTED]
49SWCE	(BTL) CUSTOMER ENTERTAINMENT	DA	[REDACTED]	9,656.08	[REDACTED]
49SWCS	CUSTOMER SUMMIT	DA	[REDACTED]	7,953.96	[REDACTED]
49SWWP	SWE NEWS LETTER	DA	[REDACTED]	3,246.20	[REDACTED]
49TA00	CORPORATE SERVICES-TREASURY-ATLANTA	CS	[REDACTED]	18,780.10	[REDACTED]
49WI00	HUMAN RESOURCES WORKFORCE INTELLIGENCE	CS	[REDACTED]	38,527.22	[REDACTED]
4CCP01	25 MW CCS DEMO	FXP	[REDACTED]	124,034.25	[REDACTED]
4CCPEC	25 MW E&CS	FXP	[REDACTED]	422.76	[REDACTED]
4CF001	CRIST CAPITAL PROJECTS-FOSSIL/HYDRO	DIRECT	DIRECT COST	1,373,625.69	[REDACTED]
4CF001	CRIST CAPITAL PROJECTS-FOSSIL/HYDRO	DIRECT	DIRECT COST	786,822.20	[REDACTED]
4CF001	CRIST CAPITAL PROJECTS-FOSSIL/HYDRO	DIRECT	DIRECT COST	622,108.91	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	LB Plan F1	Gulf Percent
					FINAL ...Jan 16- Dec 16...	Alloc.
4CFS01	SMITH CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	74,848.96	
4CFS01	SMITH CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	27,357.60	
4CFS01	SMITH CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	30,800.16	
4CFZ01	SCHOLZ CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	28,981.06	
4CFZ01	SCHOLZ CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	8,514.94	
4CFZ01	SCHOLZ CAPITAL PROJECTS-FOSSIL/HYDRO		DIRECT	DIRECT COST	11,592.46	
4LC499	LTE CAPITAL BUDGET - FPC		DIRECT	DIRECT COST	882,629.00	
4LC499	LTE CAPITAL BUDGET - FPC		DIRECT	DIRECT COST	20,725.90	
4LC499	LTE CAPITAL BUDGET - FPC		DIRECT	DIRECT COST	9,134.88	
4LTETL	GULF LTE TOWER LEASES		DIRECT	DIRECT COST	756,997.00	
4LTXSN	GULF SMARTNET FOR LTE		DIRECT	DIRECT COST	48,888.00	
4MFCFB	CRIST O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	529,498.59	
4MFCFB	CRIST O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	329,019.87	
4MFCFB	CRIST O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	262,447.92	
4MFCFP	CRIST O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	283,417.01	
4MFCFP	CRIST O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	149,079.92	
4MFCFP	CRIST O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	122,923.13	
4MFDDB	GULF COMMON TO ALL UNITS O&M PROJS-F/H - BASELINE		DIRECT	DIRECT COST	352,600.00	
4MFSFB	SMITH O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	96,425.22	
4MFSFB	SMITH O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	55,971.00	
4MFSFB	SMITH O&M PROJ-F/H - BASELINE		DIRECT	DIRECT COST	44,384.34	
4MFSFP	SMITH O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	34,475.66	
4MFSFP	SMITH O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	19,747.88	
4MFSFP	SMITH O&M PROJ-F/H - PLANNED OUTAGE		DIRECT	DIRECT COST	15,614.16	
4Q0DDR	SCGEN IT: FLEET OPER & TRADING DISASTER RECOVERY		FXP		4,860.20	
4Q0DSP	SCGEN IT: FLEET OPER & TRADING SPECIAL PROJECTS		FXP		355.68	
4Q0GBI	SCGEN IT: FIN & CONT SERV BUSINESS REDESIGN		FXP		4,223.14	
4Q0PDR	DISASTER RECOVERY		FXP		4,322.48	
4Q1D01	IT SUPPORT FOT		FXP		77,864.14	
4Q1G01	IT SUPPORT FOR FIN AND CONTRACT SVCS		FXP		83,647.36	
4Q5101	FUEL SERVICES - COAL SUPPORT		FXP		19,767.78	
4Q51AC	FUEL SERVICES - ATTACHE COAL		FXP		33,040.48	
4Q51AM	FUEL SVCS-EMISSION ALLOWANCE MANAGEMENT		FXP		12,042.91	
4Q51RC	SCGEN IT: SUPPORT OF RAILCAR MAINTENANCE		FXP		10,586.44	
4Q51T2	FUEL SERVICES-PROCUREMENT BID PROCESS		FXP		5,989.15	
4Q51T4	SCGEN IT: SUPPORT OF FUEL SERVICES		FXP		7,820.24	
4Q51T5	SCGEN IT: FUEL SERV - COMTRAC SOFTWARE		FXP		112,897.19	
4Q51TF	SCGEN IT: FUEL SERV - FILE MGT SYS - COAL		FXP		636.12	
4Q5201	FUEL SVCS GAS SUPPORT		FXP		44,397.67	
4Q52GM	FUEL SERVICES GAS SUPPORT-GAS METERING		FXP		19,382.08	
4Q52T4	SCGEN IT: SUPPORT OF FUEL SERVICES		FXP		11,191.61	
4Q52TF	SCGEN IT: FUEL SERV - FILE MGT SYS - GAS		FXP		1,013.22	
4QAPAS	APPLICATION SUPPORT		FXP		55,780.05	
4QAPAS	APPLICATION SUPPORT		FXP		16,944.12	
4QAPAS	APPLICATION SUPPORT		DIRECT	DIRECT COST	1,176.00	
4QAPAW	AWARE		DIRECT	DIRECT COST	9,420.00	
4QAPAW	AWARE		FXP		1,576.04	
4QAPAW	AWARE		FXP		1,643.40	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4QAPCI	EMPACT		FXP		1,510.72	
4QAPEM	EMISSIONS MONITORING		DIRECT	DIRECT COST	5,613.00	
4QAPEM	EMISSIONS MONITORING		DIRECT	DIRECT COST	3,394.36	
4QAPEM	EMISSIONS MONITORING		FXP		5,332.19	
4QAPEM	EMISSIONS MONITORING		DIRECT	DIRECT COST	1,663.88	
4QAPEM	EMISSIONS MONITORING		DIRECT	DIRECT COST	2,844.00	
4QAPFM	FILEMAKER SUPPORT		FXP		7,945.21	
4QAPOR	OPERATOR ROUNDS SUPPORT - GULF		FXP			
4QAPPH	PLANT HISTORIANS		FXP		34,633.30	
4QAPPH	PLANT HISTORIANS		DIRECT	DIRECT COST	4,692.00	
4QAPPV	PLANTVIEW SUPPORT - GULF		FXP		3,324.25	
4QAPTS	IT SUPPORT - TECHNICAL SERVICES		FXP		20,920.64	
4QAPTS	IT SUPPORT - TECHNICAL SERVICES		FXP		32,939.41	
4QAPVM	VIBRATION MONITORING		DA		1,177.92	
4QAPVM	VIBRATION MONITORING		FXP		6,752.12	
4QAPVM	VIBRATION MONITORING		DIRECT	DIRECT COST	5,856.00	
4QAS01	MAXIMO (GENERATION WORK MANAGEMENT)		FXP		91,128.12	
4QASC1	ESS - MAXIMO UPGRADE (CAPITAL)		FXP		32,912.41	
4QASC3	ESS POWERPLANT UPGRADE (CAPITAL)		FXP		12,641.21	
4QASE1	ESS - MAXIMO UPGRADE (CAPITAL)		FXP		5,872.82	
4QASMX	MAXIMO/POWERPLANT (WORK MANAGEMENT, SCHEDULING & PROJECT COS		FXP		9,589.29	
4QASPP	ESS POWERPLANT WM		FXP		22,072.56	
4QASPV	ESS PRIMAVERA WM		FXP		11,505.70	
4QAST1	BUSINESS APPLICATION SUPPORT (BAS)		FXP		33,774.56	
4QASTP	ESS-IT POWERPLANT SUPPORT		FXP		13,654.27	
4QASTT	ESS MAXIMO TOTAL SUPPORT		FXP		128,401.19	
4QASZ2	APPLICATION GOVERNANCE (GEN WM)		FXP		595.27	
4QCPIT	IT (INFORMATION TECHNOLOGY)_NERC RELIABILITY STANDARDS		FXP		46,913.88	
4QCPIT	IT (INFORMATION TECHNOLOGY)_NERC RELIABILITY STANDARDS		FXP		3,407.49	
4QCSPC	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT CRIST		DIRECT	DIRECT COST	1,613.00	
4QCSPC	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT CRIST		DIRECT	DIRECT COST	975.49	
4QCSPC	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT CRIST		DIRECT	DIRECT COST	478.14	
4QCSPS	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT SMITH		DIRECT	DIRECT COST	3,223.00	
4QCSPS	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT SMITH		DIRECT	DIRECT COST	1,949.00	
4QCSPS	GENERATION CYBER SECURITY SEGREGATION PROGRAM-PLANT SMITH		DIRECT	DIRECT COST	955.40	
4QFAPS	FAACS PRODUCTION SUPPORT		FXP		1,063.73	
4QFH01	POWER GENERATION SERVICES		DIRECT	DIRECT COST	10,836.00	
4QFH04	CRIST GENERATING PLANT		DIRECT	DIRECT COST	75,288.00	
4QFH05	SCHOLZ GENERATING PLANT		DIRECT	DIRECT COST	5,424.00	
4QFH06	SMITH GENERATING PLANT		DIRECT	DIRECT COST	39,864.00	
4QFHCS	ECRC CRIST SCRUBBER IT EQUIP		DIRECT	DIRECT COST	2,088.00	
4QFHSM	ECRC SMITH CEMS WORKSTATIONS		DIRECT	DIRECT COST	6,096.00	
4QFHXS	SCHEDULE ANYWHERE		FXP		470.72	
4QGG01	GENGUARD - CYBER SECURITY FOR FPC PLANTS		FXP		34.92	
4QGG01	GENGUARD - CYBER SECURITY FOR FPC PLANTS		FXP		87,119.00	
4SOG01	SO GRID SUPPORT		FXP		111,009.19	
4T4001	TRANSMISSION LINE D&MS O&M		FXP		8,164.35	
4T4201	TRANSMISSION LINE D&MS COMMITTEE WORK		FXP		22,261.81	

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4T4401	TRANSMISSION LINE D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	57,054.00	[REDACTED]
4T4401	TRANSMISSION LINE D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	16,372.43	[REDACTED]
4T4401	TRANSMISSION LINE D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	4,560.72	[REDACTED]
4T4401	TRANSMISSION LINE D&MS E&S	[REDACTED]	FXP	[REDACTED]	59,817.06	[REDACTED]
4T4501	TRANSMISSION LINE D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	198,039.00	[REDACTED]
4T4501	TRANSMISSION LINE D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	52,082.10	[REDACTED]
4T4501	TRANSMISSION LINE D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	14,493.52	[REDACTED]
4T5001	TRANSMISSION SUBSTATION D&MS O&M	[REDACTED]	FXP	[REDACTED]	26,245.92	[REDACTED]
4T50MA	SUBSTATION - SOFTWARE MAINTENANCE	[REDACTED]	FXP	[REDACTED]	1,024.53	[REDACTED]
4T5201	TRANSMISSION SUBSTATION D&MS COMMITTEE WORK	[REDACTED]	FXP	[REDACTED]	20,750.14	[REDACTED]
4T5401	TRANSMISSION SUBSTATION D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	151,902.00	[REDACTED]
4T5401	TRANSMISSION SUBSTATION D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	95,272.98	[REDACTED]
4T5401	TRANSMISSION SUBSTATION D&MS E&S	[REDACTED]	DIRECT	DIRECT COST	24,013.66	[REDACTED]
4T5401	TRANSMISSION SUBSTATION D&MS E&S	[REDACTED]	FXP	[REDACTED]	37,589.72	[REDACTED]
4T5501	TRANSMISSION SUBSTATION D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	1,410,989.00	[REDACTED]
4T5501	TRANSMISSION SUBSTATION D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	257,772.31	[REDACTED]
4T5501	TRANSMISSION SUBSTATION D&MS CAPITAL PROJECTS	[REDACTED]	DIRECT	DIRECT COST	59,935.46	[REDACTED]
4T551A	AUTODESK - FPC	[REDACTED]	FXP	[REDACTED]	5,286.28	[REDACTED]
4T55CC	ALLIGATOR SWAMP SVC	[REDACTED]	DIRECT	DIRECT COST	[REDACTED]	[REDACTED]
4T55CK	HOLMES CREEK SUBSTATION	[REDACTED]	DIRECT	DIRECT COST	[REDACTED]	[REDACTED]
4T55CK	HOLMES CREEK SUBSTATION	[REDACTED]	DIRECT	DIRECT COST	[REDACTED]	[REDACTED]
4T6001	TRANSMISSION P&C O&M	[REDACTED]	DIRECT	DIRECT COST	13,378.00	[REDACTED]
4T6001	TRANSMISSION P&C O&M	[REDACTED]	DIRECT	DIRECT COST	8,390.68	[REDACTED]
4T6001	TRANSMISSION P&C O&M	[REDACTED]	DIRECT	DIRECT COST	1,482.65	[REDACTED]
4T6001	TRANSMISSION P&C O&M	[REDACTED]	FXP	[REDACTED]	921.00	[REDACTED]
4T60A1	P&C C&M	[REDACTED]	FXP	[REDACTED]	95.76	[REDACTED]
4T6201	TRANSMISSION P&C COMMITTEE WORK	[REDACTED]	FXP	[REDACTED]	16,918.88	[REDACTED]
4T6401	TRANSMISSION P&C E&S	[REDACTED]	DIRECT	DIRECT COST	64,521.00	[REDACTED]
4T6401	TRANSMISSION P&C E&S	[REDACTED]	DIRECT	DIRECT COST	40,467.57	[REDACTED]
4T6401	TRANSMISSION P&C E&S	[REDACTED]	DIRECT	DIRECT COST	7,150.80	[REDACTED]
4T6801	TD&MS NERC CIP - O&M	[REDACTED]	FXP	[REDACTED]	71,515.01	[REDACTED]
4T68AS	CIP ARC SIGHT - O&M	[REDACTED]	FXP	[REDACTED]	4,373.77	[REDACTED]
4T68PM	CIP O&M PROJECT MGT	[REDACTED]	FXP	[REDACTED]	2,936.96	[REDACTED]
4T68TP	SIA SUBGUARD TEST PANEL	[REDACTED]	FXP	[REDACTED]	272.64	[REDACTED]
4T6901	TD&MS NERC CIP - CAPITAL	[REDACTED]	FXP	[REDACTED]	25,576.95	[REDACTED]
4T69PM	CIP CAPITAL PROJECT MGT	[REDACTED]	FXP	[REDACTED]	2,936.96	[REDACTED]
4T700P	TECH SUPPORT OPERATIONAL METRICS - O&M	[REDACTED]	FXP	[REDACTED]	54,933.54	[REDACTED]
4T7201	TRANSMISSION TECHNICAL SUPPORT COMMITTEE WORK	[REDACTED]	FXP	[REDACTED]	6,705.88	[REDACTED]
4T7401	TRANSMISSION TECHNICAL SUPPORT E&S	[REDACTED]	DIRECT	DIRECT COST	2,404.00	[REDACTED]
4T7401	TRANSMISSION TECHNICAL SUPPORT E&S	[REDACTED]	DIRECT	DIRECT COST	1,507.80	[REDACTED]
4T7401	TRANSMISSION TECHNICAL SUPPORT E&S	[REDACTED]	DIRECT	DIRECT COST	371.25	[REDACTED]
4T7401	TRANSMISSION TECHNICAL SUPPORT E&S	[REDACTED]	FXP	[REDACTED]	188,832.80	[REDACTED]
4T74AS	GULF E&S - APPLICATION SUPPORT	[REDACTED]	FXP	[REDACTED]	333.04	[REDACTED]
4T74VQ	VENDOR QUALITY ASSURANCE	[REDACTED]	FXP	[REDACTED]	38,515.50	[REDACTED]
4TPD01	TRANSMISSION APPLICATION PORTFOLIO DEVELOPMENT BUDGET	[REDACTED]	FXP	[REDACTED]	56,073.85	[REDACTED]
4TTN01	TRANSMISSION & SYS CONTRL ADM.	[REDACTED]	DIRECT	DIRECT COST	2,016.00	[REDACTED]
4TTN01	TRANSMISSION & SYS CONTRL ADM.	[REDACTED]	DIRECT	DIRECT COST	3,888.00	[REDACTED]
4TTN02	S RVEY	[REDACTED]	DIRECT	DIRECT COST	9,132.00	[REDACTED]

EWO	EWO Descr	AI	Type	Descr	LB Plan F1 FINAL ...Jan 16- Dec 16...	Gulf Percent Alloc.
4TTN03	SUBSTATIONS	[REDACTED]	DIRECT	DIRECT COST	21,912.00	[REDACTED]
4TTN04	SYSTEM OPERATIONS	[REDACTED]	DIRECT	DIRECT COST	13,908.00	[REDACTED]
4TTN05	TRANSMISSION LINES	[REDACTED]	DIRECT	DIRECT COST	7,464.00	[REDACTED]
4TTN06	SYSTEM PROTECTION/RELAY	[REDACTED]	DIRECT	DIRECT COST	24,552.00	[REDACTED]
4TTP19	SUBSTATION DATA HISTORIAN SUPPORT	[REDACTED]	FXP	[REDACTED]	5,320.80	[REDACTED]
4TTPAS	TRANSMISSION SUPPORT - BUDGET ONLY	[REDACTED]	FXP	[REDACTED]	85,683.27	[REDACTED]
4TTP19	TLIS SUPPORT	[REDACTED]	FXP	[REDACTED]	449.80	[REDACTED]
4TTPK1	ENCROACHVIEW BASELINE SUPPORT	[REDACTED]	FXP	[REDACTED]	81.00	[REDACTED]
4TTPM1	MYIED BASELINE SUPPORT	[REDACTED]	FXP	[REDACTED]	2,116.43	[REDACTED]
4TTPMA	TRANSMISSION PORTFOLIO	[REDACTED]	FXP	[REDACTED]	325.42	[REDACTED]
4TTPPM	PRIMAVERA MAINTENANCE	[REDACTED]	FXP	[REDACTED]	38,885.52	[REDACTED]
4TTPPV	TRANSMISSION PRIMAVERA SUPPORT	[REDACTED]	FXP	[REDACTED]	22,652.90	[REDACTED]
4TTPQR	STOMP LINES GIS	[REDACTED]	FXP	[REDACTED]	23.52	[REDACTED]
4TTP18	TRANSMAP SUPPORT	[REDACTED]	FXP	[REDACTED]	421.64	[REDACTED]
4TTP19	TEAMS SUPPORT	[REDACTED]	FXP	[REDACTED]	9,691.86	[REDACTED]
4TTPTR	TRANSMISSION GIS	[REDACTED]	DIRECT	DIRECT COST	844.00	[REDACTED]
4TTPTR	TRANSMISSION GIS	[REDACTED]	FXP	[REDACTED]	104.64	[REDACTED]
4TTPV1	TRANSVIEW PRODUCTION SUPPORT	[REDACTED]	FXP	[REDACTED]	333.00	[REDACTED]
4TTPVS	TRANS VEG MGT SYS (TVMS) SUPPORT	[REDACTED]	FXP	[REDACTED]	930.80	[REDACTED]
4TTPZ1	TLDS PRODUCTION SUPPORT	[REDACTED]	FXP	[REDACTED]	8,999.74	[REDACTED]
Total	Total	[REDACTED]			85,325,853.59	[REDACTED]

**ATTACHMENT 41**

**GULF RESPONSE TO CITIZENS' POD NO. 74**

**REQUEST FOR UPDATED VERSION OF EXHIBIT NO. JJM-1,  
SCHEDULE 9 FOR PROJECTED MONTHLY UTILITY PLANT BALANCES  
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2017**

Citizens' Second Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
December 1, 2016  
Item No. 74  
Page 1 of 1

74. **Budget.** Please refer to Exhibit No. JJM-1, Schedule 9. If the Company has a more recent version of Gulfs projected monthly utility plant balances for the periods ended December 31, 2016 through December 2017 than the version provided on Schedule 9, please provide a copy of the most recent version available.

**ANSWER:**

None. A more recent version of the budget does not exist.

**ATTACHMENT 42**

**GULF RESPONSE TO CITIZENS' POD NO. 77**

**REQUEST FOR COST BENEFIT ANALYSIS FOR SMART ENERGY  
CENTER**

Citizens' Second Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
December 1, 2016  
Item No. 77  
Page 1 of 1

77. **Plant Additions.** Please provide a copy of the cost benefit analysis for the Gulf Smart Energy Center and any studies or analysis relied on by the Company in deciding to build the Gulf Smart Energy Center and justifying the associated capital and operating expenditures.

**ANSWER:**

Gulf does not possess documents which are responsive to this request. As noted in Gulf's response to Citizens' Interrogatory Item No. 46(a), Gulf is only requesting to recover capital expenditures, not operating expenditures, associated with the Smart Energy Center. Gulf's justification for building the Smart Energy Center (SEC) is based upon three key objectives: (1) to educate customers on the efficient use of energy, (2) to offer a hands-on environment where customers view and test the latest in energy technologies, and (3) to increase customer value. The Smart Energy Center provides a way for Gulf to expand our role in educating and advising customers on ways to use energy more efficiently. The hands-on environment coupled with real-time advice from Gulf's energy experts will enable customers to experience these technologies in a "try before you buy" environment. Gulf's customers do not have an environment such as this unless they are willing and able to take valuable time away from their business to travel outside of Gulf's service area. The SEC will bring these valuable services to a location that allows them access to these decision making tools without negatively impacting their business. Additionally, the SEC will house payment kiosks and customer consultants, enabling customers to make payments and talk one on one with a customer representative about billing. The SEC will be located on a rapidly growing side of the Pensacola District and is expected to provide value for customers in this area who would otherwise need to travel to the Company's district office in downtown Pensacola office for in-person customer service assistance. Ultimately, the Smart Energy Center is intended to increase the value of services Gulf provides to our customers. While these benefits are difficult to quantify, education, expertise and customer value are at the core of serving our customers. Gulf is recognized as a leader in customer value throughout the industry and within the state. We do not take the position we hold with our customers for granted nor do we maintain that position by sitting idle. Gulf has a history of innovation when it comes to serving customers and the Smart Energy Center is yet another example of how we continue to put our customers at the center of everything that we do.

**ATTACHMENT 43**

**GULF RESPONSE TO CITIZENS' POD NO. 90**

**(CONFIDENTIAL)**

**PLANT HELD FOR FUTURE USE**

**PAGES 2086 AND 2715 - 2720**

Citizens' Third Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
December 5, 2016  
Item No. 90  
Page 1 of 1

90. **Plant Held For Future Use.** Please refer to the Direct Testimony of Michael L. Burroughs, page 46, lines 20 – 23. Please provide a copy of any studies or reports that resulted from the preliminary survey and investigation of the North Escambia site referenced in this testimony.

**ANSWER:**

Responsive documents are located in the folder named OPC\_POD\_090 on the DVD labeled Docket No. 160186-EI Citizens' Third Request to Produce Documents (Nos. 88-100) Disk 1. Hard copy documents that have been saved in electronic (PDF) format are saved in this folder and are page numbered 160186-OPC-POD-90-1 through 160186-OPC-POD-90-2085.

Responsive documents that include confidential information are located in the folder named OPC\_POD\_090 CONF on the DVD labeled Docket No. 160186-EI Citizens' Third Request to Produce Documents (Nos. 88-100) Disk 2-Confidential. Hard copy documents that have been saved in electronic (PDF) format are saved in this folder and are page numbered 160186-OPC-POD-90-2086 through 160186-OPC-POD-90-2796.



August 5, 2010

Mr. Matthew Montz, Project Manager  
Southern Nuclear Company  
42 Inverness Center Parkway  
BIN B056  
Birmingham, AL 35242

Subject: Bechtel Job No. 25495-100  
SNC P.O. SN080154/007  
Letter/File No.: 25495-2010-00002  
Escambia County, Florida Siting Assessment Revision 001, Final Report

Dear Mr. Montz:

This letter furnishes Bechtel's final report for the Escambia County, Florida Site Assessment and Layout Study for Multiple Nuclear Units (Revision 001).

This revision includes findings from the recent (late 2009/early 2010) Stage 1 subsurface exploration and laboratory testing program conducted at the site. A summary of this work is provided in a new appendix (Appendix D) to the report. Bechtel has incorporated the final set of comments on Revision 1 of the report that you provided on June 11, 2010. The electronic files that make up the report are very large; therefore, we have placed them in the Bechtel Share Folder for your convenience.

This letter is a partial closing of Bechtel's work related to the PO SN080154/007 Item 003.

If you have any questions or comments, please contact me at 301-228-6494.

Sincerely,

A handwritten signature in cursive script, appearing to read "John S. Prebula".

John S. Prebula  
Project Engineer

JSP/dlw

---

**BECHTEL POWER CORPORATION**

5275 Westview Drive  
Frederick, MD 21703-8306 USA

tel (301) 228-6000

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**Summary of Geotechnical Studies  
 Celia Site Evaluation  
 Nuclear Siting Committee Activities**

As a part of the Southern Company Nuclear Siting Committee activities, geotechnical studies were performed at eight sites located within Gulf Power territory to evaluate their potential for development as a nuclear generating facility. The final site, called Celia, was chosen after evaluating trends found at the first seven sites, and in anticipation of where acceptable site properties might be found within the preferred geographical area.

All of the geotechnical studies and site evaluations for all eight sites were performed under the technical direction of ES&EE. The field investigations consisted of a series of conventional soil test borings and CPT soundings at each site. Boring and CPT soundings locations were scattered throughout the sites, with locations established based on readily accessible areas of each site deemed most likely to be possible plant footprints or reservoirs.

The entire conventional drilling portion of the site investigation for the Celia site was performed by Southern Company Generation Civil Field Services forces. Cone penetration test (CPT) soundings were performed by a third-party firm under a subcontract agreement. All outside forces were supervised daily by representatives of Civil Field Services and/or ES&EE.

**Initial Site Investigations**

Three sites were evaluated during the initial round of site studies beginning in February 2008. A generalized description of these sites and the geotechnical information gathered from these investigations was presented in a previous summary.

Following an evaluation and discussion of these initial sites with the Nuclear Siting Committee members and representatives of Gulf Power, the decision was made to broaden the field studies and move into a second round of initial site evaluations. Four additional sites were investigated in this second round, all located within Escambia or Gulf County. Again, all information from these sites can be found in the previous summary.

The information gathered from these initial seven site studies was evaluated by ESEE and an eighth site was chosen where acceptable site parameters were anticipated based on the initial site investigation data. This eighth site was named Celia.

**Field Exploration**

The exploration plan for Celia followed the same basic guidelines as the first seven site investigations. Eight conventional soil test borings and eight CPT soundings were located on each site. Standard boring and CPT sounding depths were planned to 100 feet, with two standard borings planned to 150 feet. Split-spoon sampling and standard penetration testing was performed in each soil boring at a vertical spacing of about 5 feet.

[REDACTED] In addition to the standard CPT data collection, two of the CPT soundings included shear wave velocity measurements.

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**Site Evaluation Methodology**

After the borings and CPT soundings were complete on the Celia site, the findings were evaluated to assess the potential suitability of the site with regard to the site's development as a nuclear generating facility. Three primary focus points were evaluated in the geotechnical assessment for such development:

- Bearing Capacity and Settlement of potential bearing materials
- Seismic Shear Wave Velocity characteristics of the site soils
- Soil Liquefaction Potential

In the process of evaluating the site for potential development of a nuclear facility, some assumptions were made about the technology in order to evaluate soil conditions for bearing capacity and potential settlement. It is our understanding that no vendor decision has been made for future projects. However, the AP1000 has been used as the default for site screening due to familiarity and experience with this technology from Vogtle Units 3 & 4 ESP and COL activities. The AP1000 is a suitable metric for high level review of site requirements where those of other technologies are expected to be similar in nature, with possibly higher loading.

It is our understanding that the "nuclear island" for the AP1000 is supported on a 6-ft thick mat foundation having dimensions of approximately 160 feet by 240 feet. Furthermore, we understand that the foundation bears at a depth approximately 40 feet below surrounding grade. The bearing pressure of the foundation is approximately 8600 psf. Allowable total settlements are on the order of 3 inches, with an allowable differential settlement over a lateral distance of 50 feet of ½ inch.

A summary of the soil conditions and our preliminary evaluation of the site follows. The findings of the conventional SPT borings are presented in tabular form at the end of this document to make it easier to visualize the soil profile.

**Celia Site Evaluation***Site Description*

The Celia site is located in the northern portion of Escambia County, west of U.S. Highway 29. The study site is located northeast of Highway 164, with the main entrance off of Cox Road. The site is located on RMS property and is used for hunting part of the year.

The site appears to have been planted for harvesting of pine trees many years ago, but logging does not appear to have been done on this site in some time. The primary foliage is 20-30 year pines. The area initially selected as a possible site footprint is relatively flat with elevations ranging from 230-250 MSL. The area surrounding this footprint drops quickly from approximately 230 to approximately 150 MSL. The footprint area is bordered on the east, west and south by creek beds. At the time of the investigation most of these creek beds were either dry or had very little water, but these field conditions could vary seasonally or with a significant rainfall event.

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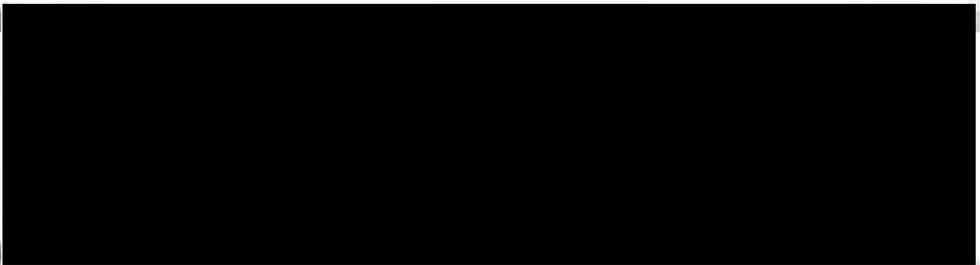
A large gas pipeline runs across the southern portion of the Celia site. Although this did not affect the geotechnical investigation, it will be important to know for emergency planning purposes.

*Field Testing and Soil Profiles*



*Bearing Capacity*

We performed preliminary estimations of available bearing capacity. Please note that these estimates of bearing are for static loading only. We have not performed any analyses for evaluation of dynamic bearing capacity at this time, and the requirements for allowable dynamic bearing capacities are higher than those for static conditions.



*Settlement*

Prediction of settlements is more problematic than prediction of bearing capacity. Coarse-grained soils typically undergo "immediate" settlements at or shortly after the

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time of loading. Fine-grained soils (silts and clays) experience more long-term, consolidation related settlements. There are readily available methods to predict immediate settlements of coarse-grained soils. However, the prediction of long-term settlements due to consolidation of clays and silts requires specialized sampling followed by laboratory consolidation testing, neither of which were performed during this phase of the investigation. Further complicating an evaluation of settlement is the presence of alternating layers of coarse- and fine-grained soils. Because of this, a specific number for settlement was not calculated at this time. With a more in depth field investigation, a better estimate of settlement can be put together. We can compare the settlement capabilities of this site to the other sites, however.

[REDACTED]

*Liquefaction Potential*

The final focal point of the site evaluation included an assessment of liquefaction potential of the site soils. NRC regulations require a liquefaction analysis of all potential nuclear sites, regardless of seismic risk. Because of this, the borings were examined to assess liquefaction risk.

Based on the CPT seismic shear wave values from SCPT-04, liquefaction should not be a problem.

[REDACTED]

**Comparison of Celia versus McDavid**

[REDACTED]

The ranking process of these sites have been discussed in the previous summary.

[REDACTED]

The following comparison considers geotechnical factors only. We recognize that other factors need to be considered that are outside the realm of this portion of site selection, and the site recommendations presented herein may be outweighed by other factors.

[REDACTED]

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[REDACTED]

However, geotechnically Celia is currently judged to be an acceptable site. With additional geotechnical exploration, it is anticipated that a footprint area could be chosen

[REDACTED]

Overall, we would rank McDavid higher than Celia in the strictest geotechnical standard. However, as discussed before, we realize that the geotechnical considerations are only one of many considerations in the siting process. We believe that further geotechnical exploration of Celia will confirm that it is an acceptable nuclear site and narrow down a suitable powerblock footprint location.

**Conclusion**

In conclusion, additional geotechnical exploration needs to be done at Celia, and we recommend it be done under a nuclear certified QA program. This additional exploration will confirm that this is an acceptable nuclear site, narrow down a suitable powerblock footprint location, and provide usable information for the conceptual design process.

Please feel free to contact us if you have any questions.

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**CELIA BORING SUMMARY  
 ESCAMBIA COUNTY, FL**

Elevation Range	CEL SPT-01		CEL SPT-02		CEL SPT-03		CEL SPT-04		CEL SPT-05		CEL SPT-06		CEL SPT-07		CEL SPT-08	
	N	USC S	N	USCS	N	USC S	N	USC S	N	USC S						
250-255																
245-250																
240-245																
235-240																
230-235																
225-230																
220-225																
215-220																
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110-115																
105-110																
100-105																
95-100																
90-95																

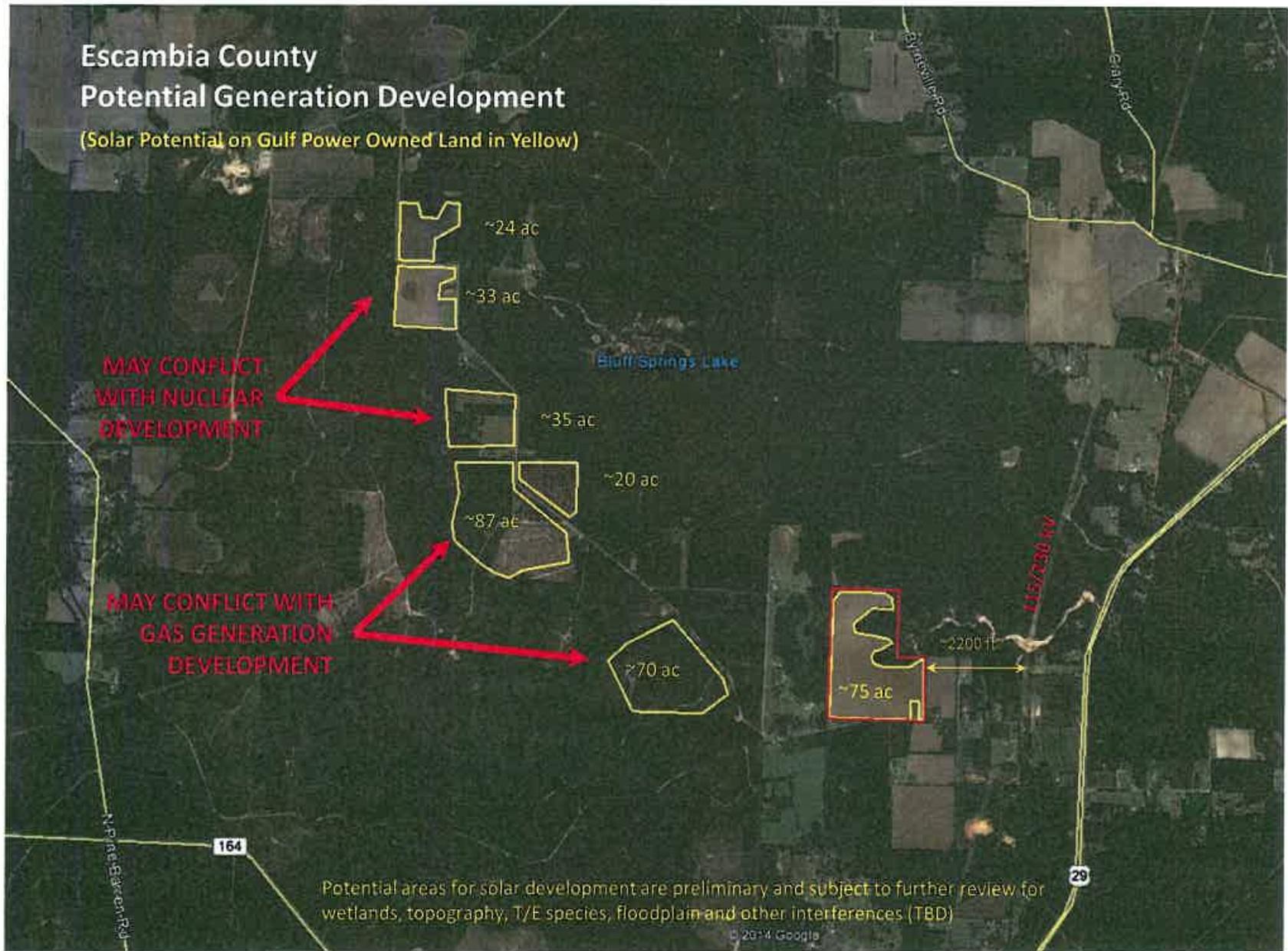
**ATTACHMENT 44**

**GULF RESPONSE TO CITIZENS' POD NO. 91**

**(CONFIDENTIAL)**

**PLANT HELD FOR FUTURE USE**

**PAGES 1, 2 - 3, AND 38 - 40**



# Escambia County Site

Areas for Potential Solar and CC/CT Development

Pursuant to the Standards of Conduct, Marketing Function Employees are precluded from receiving non-public transmission function information. Do not forward this information to any Marketing Function Employee.

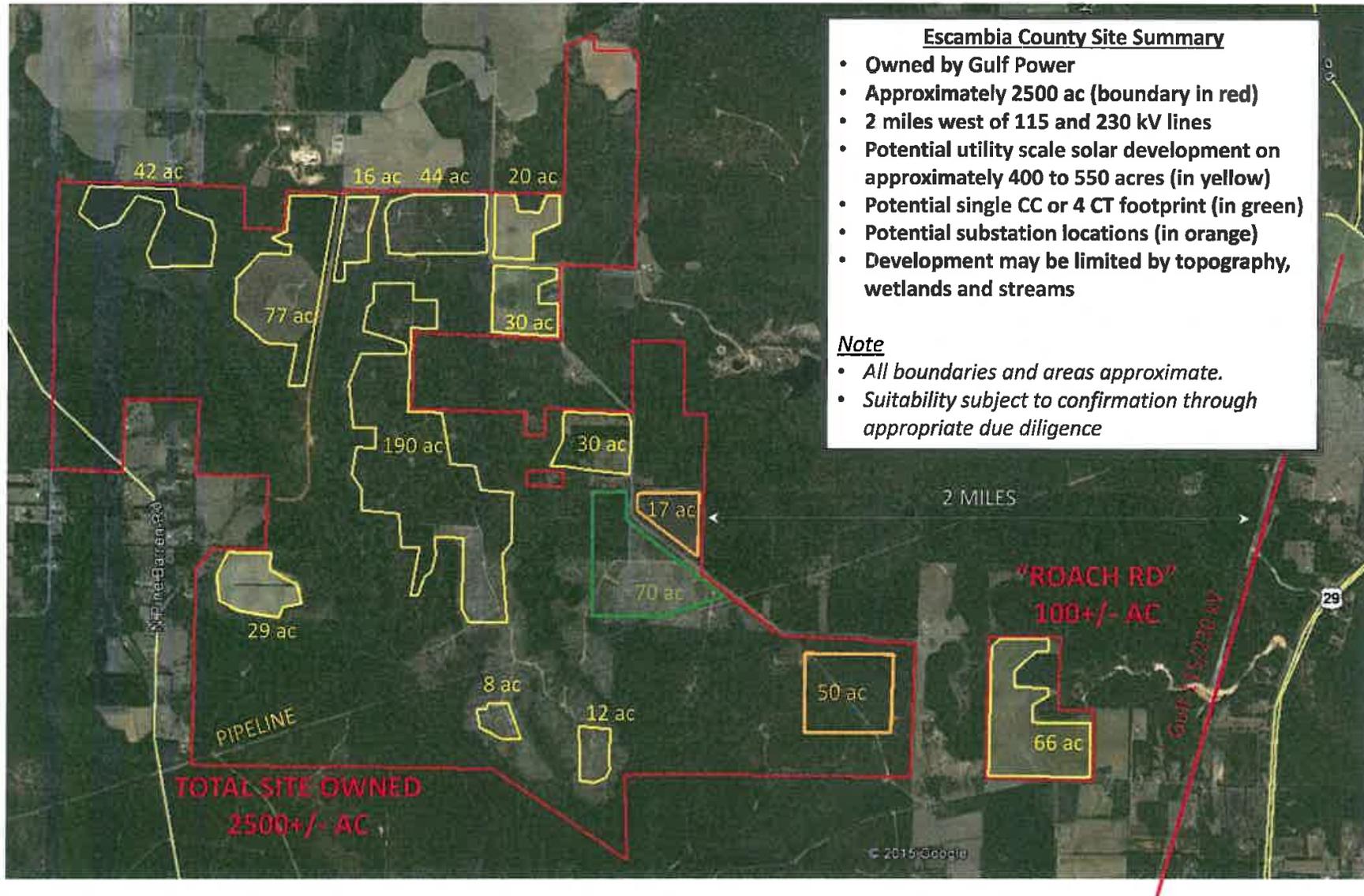
If you are a Marketing Function Employee and have received this information, please report such distribution to your supervisor or compliance organization immediately.

**Commercial Operations and Planning**



160186-OPC-POD-91-2

## Escambia County Site Potential Solar and CC/CT site



# Gulf Power Site Inventory

March 2016



**Commercial Operations and Planning**

**SOUTHERN COMPANY**

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160186-OPC-POD-91-38

## Gulf Power – Greenfield Site Summary

### Escambia County

#### • Attributes

- Gulf's most flexible site
- Strategically located for:
  - lower cost gas FT piped from Alabama
  - supporting west side of Gulf system
  - access to Escambia River via Gulf owned land\*

#### • Applications

- Natural gas combined cycle
- Natural gas peaking combustion turbine
- Nuclear (only known nuclear capable site in Gulf service area)
- Solar (limited)

#### • Key Considerations for Retention

- Space for multiple units and applications
- Retaining site allows multi-unit CC and CT development while preserving options for other applications
- **\*Retaining the river frontage maintains access to water source required for future development – This is significant as the Northwest Florida Water Management District has purchased a significant portion of river frontage.**

### Shoal River

#### • Attributes

- Strategically located for:
  - CT at intersection of FGT and transmission
  - supporting central area of Gulf system

#### • Applications

- Natural gas peaking combustion turbine
- Solar (limited)

#### • Key Considerations for Retention

- Environmentally sensitive area where the adjacent Shoal River has been designated an "Outstanding Florida Waters"
- Non-use may offer political capital with environmental interests

### Caryville

#### • Attributes

- Strategically located for:
  - supporting central Gulf system
  - access to Choctawhatchee River via land with river frontage

#### • Applications

- Natural gas combined cycle
- Natural gas peaking combustion turbine
- Solar (limited)

#### • Key Considerations for Retention

- Space for multiple units and applications
- Site is Certified under Florida Power Plant Siting Act for coal. Future development is aided by past certification by reducing time to achieve a modified certification and reducing chances of being denied approval.



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## Considerations for Gulf Power’s Site Inventory and Preservation of Future Generation Sites

### General

- A robust site inventory preserves the ability to respond to changing conditions that may alter the preferred next self-build.
- Suitable sites for new generation are limited in number (no new land or water resources are being made).
- Opportunities to find new sites decrease over time as competing land uses (population, industrial/commercial/other development, environmental restrictions) consume available space.
- Similarly, water supply resources are limited. There are 3 major rivers in Gulf’s service area and Gulf presently has expansion sites on each. These rivers (and associated sites) include:
  - the Escambia River (Escambia County site and a space constrained Plant Crist)
  - the Choctawhatchee River (Caryville)
  - the Apalachicola River (Plant Scholz)

(note: Shoal River is a smaller river designated as “Outstanding Florida Waters” with little to no ability to support a plant)
- Groundwater resources are available but limited at all sites. The Escambia County site may best be situated to utilize untapped groundwater resources to supplement water sourced from the Escambia River (i.e. during periods of low flow) where the size of the site lends itself to development of a well field.
- Each site has its own specific attributes and capabilities, however the cost to develop any given site changes over time. Relative to gas fired generation, FT rates can vary as pipelines are built or expanded and transmission integration costs change as new lines are built, generating units are added or removed, or as load flow patterns change.
- All of this variation over time means Gulf Power and its customers are best served by a diverse inventory of sites so that the most cost effective generation alternative may be selected at the time of need.

### Potential alternatives

- Retention of all property at all sites best serves the interests of Gulf and its customers
- A portion of Escambia County not apportioned to desired gas or solar development is divested (cons: reduces groundwater well field potential and buffer for gas fired generation)
- Shoal River site is divested with potential for political capital gain (cons: lose centrally located CT site and rate based land)
- A portion of Caryville not apportioned to desired gas or solar development is divested (cons: lose portion of a Certified Site, buffer and wetland mitigation areas associated with development, and rate based land)



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**ATTACHMENT 45**

**GULF RESPONSE TO CITIZENS' POD NO. 115**

**2016 Q3 BUDGET VARIANCE REPORT**

**2013 Q4 BUDGET VARIANCE REPORT**

**Gulf Power Company**  
**O&M Functional Budget Deviations**  
**3rd Quarter**  
**Total Company**

Function	Gulf Only				SCS Only				Gulf Only				SCS Only				Total Company				
	Actual YTD	Budget YTD	Variance	% Variance	Actual YTD	Budget YTD	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance	2016 Budget	YE Projection	Variance	% Variance	
<b>Non-Clause O&amp;M</b>																					
Production Operations	26,494,815	28,298,749	(1,803,934)	-6.37%	11,555,517	13,585,716	(2,030,199)	-14.94%	40,840,473	38,548,408	(2,192,065)	-5.67%	17,787,318	17,787,318	0.00%	0.00%	58,627,191	56,435,726	(2,191,465)	-3.89%	
Production Maintenance	30,916,991	33,443,835	(2,526,844)	-7.56%	1,920,839	1,815,104	105,735	18.93%	55,441,308	48,937,897	(6,503,411)	-13.29%	2,541,376	2,541,376	0.00%	0.00%	57,963,194	51,479,273	(6,503,911)	-12.63%	
<b>Power Production Expense</b>	<b>57,411,806</b>	<b>61,742,584</b>	<b>(4,330,777)</b>	<b>-7.01%</b>	<b>13,476,356</b>	<b>15,200,820</b>	<b>(1,724,464)</b>	<b>-11.34%</b>	<b>96,282,281</b>	<b>87,586,306</b>	<b>(8,695,975)</b>	<b>-9.33%</b>	<b>20,328,694</b>	<b>20,328,694</b>	<b>0.00%</b>	<b>0.00%</b>	<b>116,610,975</b>	<b>107,916,000</b>	<b>(8,694,975)</b>	<b>-8.09%</b>	
Transmission Operations	2,989,093	2,326,240	662,853	28.49%	2,953,327	3,307,781	(354,454)	-19.79%	3,178,395	3,012,582	(165,813)	-5.50%	4,341,300	4,341,300	0.00%	0.00%	7,519,695	7,353,862	(165,833)	-2.26%	
Transmission Maintenance	4,080,052	4,796,950	(716,898)	-14.94%	403,045	481,488	(78,443)	-16.29%	6,759,600	6,007,993	(748,607)	-12.48%	630,781	630,781	0.00%	0.00%	7,387,381	6,984,644	(402,737)	-11.28%	
<b>Transmission Expense</b>	<b>7,069,145</b>	<b>7,123,190</b>	<b>(54,045)</b>	<b>-0.79%</b>	<b>3,056,372</b>	<b>3,789,279</b>	<b>(732,907)</b>	<b>-19.34%</b>	<b>9,938,994</b>	<b>9,020,575</b>	<b>(918,419)</b>	<b>-10.14%</b>	<b>4,972,081</b>	<b>4,972,081</b>	<b>0.00%</b>	<b>0.00%</b>	<b>14,907,076</b>	<b>13,969,488</b>	<b>(937,588)</b>	<b>-6.64%</b>	
Distribution Operations	12,899,775	12,834,824	64,951	0.12%	3,519,216	4,281,851	(762,635)	-17.81%	17,939,839	17,188,586	(751,253)	-4.39%	5,894,120	5,894,120	0.00%	0.00%	23,303,959	22,892,266	(411,721)	-1.80%	
Distribution Maintenance	14,039,586	13,897,567	141,919	1.02%	459,159	527,898	(68,739)	-13.02%	20,825,142	18,237,437	(2,587,705)	-14.19%	709,567	709,567	0.00%	0.00%	21,534,709	18,947,004	(2,587,705)	-13.69%	
<b>Distribution Expense</b>	<b>26,939,361</b>	<b>26,732,391</b>	<b>206,970</b>	<b>0.88%</b>	<b>3,978,375</b>	<b>4,809,749</b>	<b>(831,374)</b>	<b>-17.29%</b>	<b>38,434,981</b>	<b>35,426,023</b>	<b>(3,008,958)</b>	<b>-8.46%</b>	<b>6,403,687</b>	<b>6,403,687</b>	<b>0.00%</b>	<b>0.00%</b>	<b>44,838,568</b>	<b>41,838,692</b>	<b>(3,008,976)</b>	<b>-7.17%</b>	
Customer Accounts Expense	12,467,269	12,701,473	(234,204)	-1.92%	6,286,233	6,820,265	(534,032)	-7.83%	18,003,248	14,111,398	(3,891,850)	-27.58%	9,059,362	9,059,362	0.00%	0.00%	27,062,610	23,170,760	(3,891,850)	-16.80%	
CS&I Expense	7,822,484	7,380,676	441,807	5.99%	1,463,749	1,965,237	(201,488)	-12.10%	10,835,153	10,441,269	(393,884)	-3.77%	2,329,093	2,329,093	0.00%	0.00%	13,164,246	12,770,362	(393,884)	-3.09%	
Sales	739,934	804,242	(64,308)	-8.00%	14,848	18,667	(3,819)	-20.46%	1,360,899	1,079,732	(281,166)	-20.84%	25,282	25,282	0.00%	0.00%	1,386,180	1,016,014	(281,166)	-26.44%	
A&G Operations	49,394,497	53,273,276	(3,884,780)	-7.29%	12,564,406	13,166,709	(602,303)	-4.57%	71,904,578	34,582,793	(37,321,795)	-107.92%	17,096,208	17,096,208	0.00%	0.00%	89,000,786	51,678,991	(37,321,795)	-72.22%	
A&G Maintenance	412,121	413,732	(1,611)	-0.39%	4,367	32,489	(28,122)	-86.59%	698,058	542,262	(155,796)	-28.73%	40,896	40,896	0.00%	0.00%	738,953	583,157	(155,796)	-26.72%	
<b>A&amp;G Expense</b>	<b>49,806,618</b>	<b>53,687,008</b>	<b>(3,880,390)</b>	<b>-7.24%</b>	<b>12,568,773</b>	<b>13,199,178</b>	<b>(630,405)</b>	<b>-4.79%</b>	<b>72,602,636</b>	<b>35,125,048</b>	<b>(37,477,588)</b>	<b>-106.70%</b>	<b>17,147,103</b>	<b>17,147,103</b>	<b>0.00%</b>	<b>0.00%</b>	<b>89,739,739</b>	<b>52,262,148</b>	<b>(37,477,591)</b>	<b>-71.71%</b>	
Total Operations Expense	112,797,867	117,875,479	(4,877,613)	-4.14%	38,057,296	42,946,226	(4,888,930)	-11.81%	163,732,583	118,074,720	(44,657,863)	-37.50%	58,332,683	58,332,683	0.00%	0.00%	220,069,266	175,407,403	(44,657,863)	-25.46%	
Total Maintenance Expense	49,448,651	52,652,483	(3,103,833)	-5.91%	2,787,410	2,959,969	(170,441)	-4.91%	83,721,807	73,726,559	(9,995,248)	-13.56%	3,522,619	3,522,619	0.00%	0.00%	87,644,226	77,648,179	(9,996,048)	-12.97%	
<b>Total O&amp;M Expense</b>	<b>182,246,417</b>	<b>170,227,993</b>	<b>(12,018,424)</b>	<b>-6.59%</b>	<b>40,844,706</b>	<b>48,803,198</b>	<b>(7,958,492)</b>	<b>-16.29%</b>	<b>247,454,191</b>	<b>182,600,279</b>	<b>(64,853,911)</b>	<b>-28.34%</b>	<b>60,285,302</b>	<b>60,285,302</b>	<b>0.00%</b>	<b>0.00%</b>	<b>307,709,493</b>	<b>283,088,591</b>	<b>(24,620,902)</b>	<b>-8.00%</b>	
<b>ECRC</b>																					
Production Operations	10,782,955	22,864,846	(12,081,891)	-52.84%	1,003,219	263,470	739,749	280.77%	31,287,094	15,262,855	(16,004,239)	-104.86%	380,149	360,149	0.00%	0.00%	31,627,243	15,623,004	(16,004,239)	-102.44%	
Production Maintenance	6,024,554	6,551,460	(526,907)	-8.04%	441,920	129,483	312,437	241.30%	10,517,293	11,771,431	(1,254,138)	-10.59%	168,109	168,109	0.00%	0.00%	10,685,402	11,339,540	(654,138)	-6.16%	
<b>Power Production Expense</b>	<b>16,807,509</b>	<b>29,416,307</b>	<b>(12,608,798)</b>	<b>-42.86%</b>	<b>1,445,139</b>	<b>392,953</b>	<b>1,052,186</b>	<b>267.70%</b>	<b>41,784,386</b>	<b>27,034,286</b>	<b>(14,750,100)</b>	<b>-35.32%</b>	<b>548,258</b>	<b>528,258</b>	<b>0.00%</b>	<b>0.00%</b>	<b>42,312,644</b>	<b>27,562,544</b>	<b>(14,750,100)</b>	<b>-35.32%</b>	
Transmission Operations				0.00%				0.00%				0.00%									
Transmission Maintenance	38,944	122,424	(83,481)	-68.19%	36,631	61,209	(24,578)	-40.15%	160,043	163,309	(3,266)	-2.00%	80,777	80,777	0.00%	0.00%	240,820	244,086	(3,266)	-1.34%	
<b>Transmission Expense</b>	<b>38,944</b>	<b>122,424</b>	<b>(83,481)</b>	<b>-68.19%</b>	<b>36,631</b>	<b>61,209</b>	<b>(24,578)</b>	<b>-40.15%</b>	<b>160,043</b>	<b>163,309</b>	<b>(3,266)</b>	<b>-2.00%</b>	<b>80,777</b>	<b>80,777</b>	<b>0.00%</b>	<b>0.00%</b>	<b>240,820</b>	<b>244,086</b>	<b>(3,266)</b>	<b>-1.34%</b>	
Distribution Operations	174,359	178,683	(4,324)	-2.42%				0.00%	231,987	223,777	(8,210)	-3.67%					231,987	223,777	(8,210)	-3.67%	
Distribution Maintenance	2,536,081	2,737,760	(201,679)	-7.37%	330,137	550,872	(220,735)	-40.07%	3,842,228	3,651,435	1,907	0.25%	726,987	726,987	0.00%	0.00%	4,368,215	4,378,422	(9,207)	-0.21%	
<b>Distribution Expense</b>	<b>2,710,440</b>	<b>2,916,443</b>	<b>(206,003)</b>	<b>-7.06%</b>	<b>330,137</b>	<b>550,872</b>	<b>(220,735)</b>	<b>-40.07%</b>	<b>3,874,215</b>	<b>3,875,213</b>	<b>(997)</b>	<b>-0.03%</b>	<b>726,987</b>	<b>726,987</b>	<b>0.00%</b>	<b>0.00%</b>	<b>4,601,202</b>	<b>4,602,200</b>	<b>(997)</b>	<b>-0.02%</b>	
A&G Operations	525,852	644,914	(119,062)	-18.46%				0.00%	853,961	162,885	(691,076)	-82.22%					853,961	162,885	(691,076)	-82.22%	
A&G Maintenance				0.00%				0.00%				0.00%									
<b>A&amp;G Expense</b>	<b>525,852</b>	<b>644,914</b>	<b>(119,062)</b>	<b>-18.46%</b>	<b></b>	<b></b>	<b></b>	<b>0.00%</b>	<b>853,961</b>	<b>162,885</b>	<b>(691,076)</b>	<b>-82.22%</b>	<b></b>	<b></b>	<b></b>	<b></b>	<b>853,961</b>	<b>162,885</b>	<b>(691,076)</b>	<b>-82.22%</b>	
<b>Total ECR Operations Expense</b>	<b>11,483,166</b>	<b>23,888,443</b>	<b>(12,205,277)</b>	<b>-51.52%</b>	<b>1,003,219</b>	<b>263,470</b>	<b>739,749</b>	<b>280.77%</b>	<b>32,353,042</b>	<b>15,849,317</b>	<b>(16,703,725)</b>	<b>-106.74%</b>	<b>380,149</b>	<b>360,149</b>	<b>0.00%</b>	<b>0.00%</b>	<b>32,713,191</b>	<b>16,008,468</b>	<b>(16,703,725)</b>	<b>-104.34%</b>	
<b>Total ECR Maintenance Expense</b>	<b>8,589,578</b>	<b>9,411,645</b>	<b>(822,067)</b>	<b>-9.53%</b>	<b>808,688</b>	<b>741,964</b>	<b>67,124</b>	<b>9.05%</b>	<b>14,319,564</b>	<b>15,588,175</b>	<b>(1,268,611)</b>	<b>-8.13%</b>	<b>975,873</b>	<b>975,873</b>	<b>0.00%</b>	<b>0.00%</b>	<b>15,295,437</b>	<b>16,582,048</b>	<b>(1,286,611)</b>	<b>-8.24%</b>	
<b>Total ECR O&amp;M Expense</b>	<b>20,072,744</b>	<b>33,100,088</b>	<b>(13,027,344)</b>	<b>-39.33%</b>	<b>1,811,907</b>	<b>1,005,434</b>	<b>806,473</b>	<b>80.28%</b>	<b>46,672,606</b>	<b>31,235,492</b>	<b>(15,437,113)</b>	<b>-49.42%</b>	<b>1,356,022</b>	<b>1,356,022</b>	<b>0.00%</b>	<b>0.00%</b>	<b>48,008,628</b>	<b>32,571,914</b>	<b>(15,437,113)</b>	<b>-47.38%</b>	
<b>ECRCR</b>																					
CS&I Expense	6,392,855	6,891,513	(498,658)	-7.24%	456,812	560,822	(104,010)	-18.55%	8,820,307	8,718,948	(101,359)	-1.15%	742,354	742,354	0.00%	0.00%	9,582,661	9,462,302	(120,359)	-1.26%	
A&G Operations	533,882	590,109	(56,227)	-9.53%				0.00%	785,262	-	(785,262)	-100.00%					785,262	-	(785,262)	-100.00%	
A&G Maintenance				0.00%				0.00%				0.00%									
<b>Total ECRC Operations Expense</b>	<b>6,926,737</b>	<b>7,481,623</b>	<b>(554,886)</b>	<b>-7.42%</b>	<b>456,812</b>	<b>560,822</b>	<b>(104,010)</b>	<b>-18.55%</b>	<b>9,605,570</b>	<b>8,719,948</b>	<b>(885,622)</b>	<b>-10.16%</b>	<b>742,354</b>	<b>742,354</b>	<b>0.00%</b>	<b>0.00%</b>	<b>10,347,924</b>	<b>9,462,302</b>	<b>(885,622)</b>	<b>-9.38%</b>	
Recoverable Transmission Expense	9,796,929	10,105,128	(308,199)	-3.05%				0.00%	13,401,606		(13,401,606)	-100.00%							(13,401,606)	-100.00%	
<b>Total O&amp;M Incl. ECR, ECRC &amp; Trans.</b>	<b>188,062,828</b>	<b>220,914,801</b>	<b>(32,851,973)</b>	<b>-14.87%</b>	<b>43,113,426</b>	<b>47,889,051</b>	<b>(4,775,625)</b>	<b>-10.00%</b>	<b>317,133,972</b>	<b>233,746,720</b>	<b>(83,387,252)</b>	<b>-36.26%</b>	<b>62,333,676</b>	<b>62,333,676</b>	<b>0.00%</b>	<b>0.00%</b>	<b>378,467,660</b>	<b>295,689,286</b>	<b>(82,778,374)</b>	<b>-28.89%</b>	
<b>GP&amp;S</b>	<b>781,711</b>	<b>2,916,930</b>	<b>(2,135,219)</b>	<b>-72.86%</b>	<b>15,728</b>	<b>21,286</b>	<b>(5,558)</b>	<b>-26.12%</b>	<b>3,483,289</b>	<b>2,851,445</b>	<b>(631,844)</b>	<b>-31.37%</b> </									

**Gulf Power Company**  
**O&M Functional Budget Deviations**  
**4th Quarter**

Total Company

Function	Gulf Only				SCS Only			
	Actual YTD	Budget YTD	Variance	% Variance	Actual YTD	Budget YTD	Variance	% Variance
<b>Non-Clause O&amp;M</b>								
Production Operations	30,121,915	35,554,894	(5,432,980)	-15.28%	15,166,019	16,236,568	(1,070,549)	-6.59%
Production Maintenance	44,714,387	47,024,489	(2,310,102)	-4.91%	3,272,545	3,852,902	(580,357)	-15.06%
<b>Power Production Expense</b>	<b>74,836,302</b>	<b>82,579,383</b>	<b>(7,743,082)</b>	<b>-9.38%</b>	<b>18,438,563</b>	<b>20,089,470</b>	<b>(1,650,907)</b>	<b>-8.22%</b>
Transmission Operations	2,454,627	2,771,014	(316,387)	-11.42%	2,898,716	3,157,421	(258,705)	-8.19%
Transmission Maintenance	4,143,753	5,071,052	(927,299)	-18.29%	568,848	648,716	(79,868)	-12.31%
<b>Transmission Expense</b>	<b>6,598,380</b>	<b>7,842,067</b>	<b>(1,243,687)</b>	<b>-15.86%</b>	<b>3,467,564</b>	<b>3,806,137</b>	<b>(338,573)</b>	<b>-8.90%</b>
Distribution Operations	13,929,721	14,678,163	(748,442)	-5.10%	4,664,209	4,994,814	(330,605)	-6.62%
Distribution Maintenance	19,679,277	20,432,671	(753,394)	-3.69%	747,963	751,807	(3,844)	-0.51%
<b>Distribution Expense</b>	<b>33,608,998</b>	<b>35,110,835</b>	<b>(1,501,837)</b>	<b>-4.28%</b>	<b>5,412,172</b>	<b>5,746,621</b>	<b>(334,449)</b>	<b>-5.82%</b>
Customer Accounts Expense	13,583,951	16,362,366	(2,778,407)	-16.98%	7,710,983	8,236,792	(525,809)	-6.37%
CS&I Expense	7,114,619	8,948,445	(1,833,827)	-20.49%	1,705,737	1,866,087	(160,350)	-8.56%
Sales	1,165,812	1,356,266	(190,454)	-14.04%	20,592	21,389	(797)	-3.73%
A&G Operations	62,610,225	66,543,541	(3,933,316)	-5.91%	14,523,512	16,119,134	(1,595,622)	-9.90%
A&G Maintenance	1,038,910	700,879	338,030	48.23%	5,581	22,866	(17,285)	-75.62%
<b>A&amp;G Expense</b>	<b>63,649,134</b>	<b>67,244,420</b>	<b>(3,595,286)</b>	<b>-5.35%</b>	<b>14,529,093</b>	<b>16,142,020</b>	<b>(1,612,927)</b>	<b>-9.99%</b>
Total Operations Expense	130,980,870	146,214,683	(15,233,813)	-10.42%	46,689,768	50,651,205	(3,961,437)	-7.82%
Total Maintenance Expense	69,576,326	73,229,092	(3,652,766)	-4.99%	4,594,937	5,278,311	(683,374)	-12.91%
<b>Total O&amp;M Expense</b>	<b>200,557,197</b>	<b>219,443,775</b>	<b>(18,886,578)</b>	<b>-8.61%</b>	<b>51,284,705</b>	<b>55,927,516</b>	<b>(4,642,811)</b>	<b>-8.30%</b>
<b>ECRC</b>								
Production Operations	12,921,993	14,480,375	(1,558,382)	-10.76%	1,428,516	330,714	1,097,802	331.95%
Production Maintenance	5,130,718	5,906,631	(775,913)	-13.14%	303,379	249,216	54,163	21.73%
<b>Power Production Expense</b>	<b>18,052,711</b>	<b>20,387,006</b>	<b>(2,334,295)</b>	<b>-11.45%</b>	<b>1,731,895</b>	<b>579,930</b>	<b>1,151,965</b>	<b>198.84%</b>
Transmission Operations	-	-	-	0.00%	-	-	-	0.00%
Transmission Maintenance	68,538	219,623	(151,084)	-68.79%	47,252	70,680	(23,428)	-33.15%
Transmission Expense	68,538	219,623	(151,084)	-68.79%	47,252	70,680	(23,428)	-33.15%
Distribution Operations	321,458	155,546	165,912	106.66%	-	-	-	0.00%
Distribution Maintenance	3,111,915	1,681,052	1,430,863	85.12%	460,595	638,811	(178,216)	-27.90%
<b>Distribution Expense</b>	<b>3,433,373</b>	<b>1,836,598</b>	<b>1,596,775</b>	<b>86.94%</b>	<b>460,595</b>	<b>638,811</b>	<b>(178,216)</b>	<b>-27.90%</b>
A&G Operations	629,691	740,362	(110,671)	-14.95%	-	-	-	0.00%
A&G Maintenance	-	-	-	0.00%	-	-	-	0.00%
<b>A&amp;G Expense</b>	<b>629,691</b>	<b>740,362</b>	<b>(110,671)</b>	<b>-14.95%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Total ECRC Operations Expense	13,873,142	15,378,283	(1,505,141)	-9.78%	1,428,516	330,714	1,097,802	331.95%
Total ECRC Maintenance Expense	8,311,171	7,807,306	503,866	6.45%	811,225	958,707	(147,482)	-15.38%
<b>Total ECRC O&amp;M Expense</b>	<b>22,184,314</b>	<b>23,185,589</b>	<b>(999,275)</b>	<b>-4.31%</b>	<b>2,239,742</b>	<b>1,289,421</b>	<b>950,321</b>	<b>73.70%</b>
<b>ECCR</b>								
CS&I Expense	23,308,869	20,960,192	2,348,677	11.21%	557,880	781,319	(223,439)	-28.60%
A&G Operations	1,245,558	1,520,318	(274,760)	-18.07%	-	-	-	0.00%
A&G Maintenance	-	-	-	0.00%	-	-	-	0.00%
<b>Total ECCR Operations Expense</b>	<b>24,554,427</b>	<b>22,480,510</b>	<b>2,073,917</b>	<b>9.23%</b>	<b>557,880</b>	<b>781,319</b>	<b>(223,439)</b>	<b>-28.60%</b>
<b>Recoverable Transmission Expense</b>	<b>10,610,231</b>	<b>10,051,194</b>	<b>559,037</b>	<b>5.66%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total O&amp;M Incl. ECRC, ECCR &amp; Trans.</b>	<b>257,906,169</b>	<b>275,159,068</b>	<b>(17,252,899)</b>	<b>-6.27%</b>	<b>54,082,327</b>	<b>57,998,256</b>	<b>(3,915,929)</b>	<b>-6.75%</b>
GPEs	3,266,135	5,546,665	(2,280,530)	-41.12%	39,927	43,332	(3,405)	-7.86%
New Products and Services	(787,914)	(688,415)	(99,499)	14.45%	5,325	4,506	819	18.18%
426 Account	4,597,197	2,647,404	1,949,793	73.65%	1,225,769	1,192,309	33,460	2.81%
Clearing	14,353,428	18,260,325	(3,906,897)	-21.40%	691,417	785,848	(94,431)	-12.02%

\*NOTES: Safety & Health was moved from External Affairs/Corporate Services to Customer Operations as "Safety & Training" beginning May 2013  
 SCS Projections at the Planning Unit level have been set to the annual budget amount. SCS will provide year-end projections separately at the corp

**ATTACHMENT 46**

**GULF RESPONSE TO CITIZENS' POD NO. 132**

**REQUEST FOR STUDIES REGARDING COST EFFECTIVENESS OF  
SCS OWNED AIRCRAFT**

Citizens' Sixth Request to Produce  
Documents  
GULF POWER COMPANY  
Docket No. 160186-EI  
January 3, 2017  
Item No. 132  
Page 1 of 1

132. Aircraft. Please provide a copy of any studies or written analysis conducted by or for the Company, Southern Company, and/or Southern Company Services regarding the cost effectiveness of using SCS owned aircraft for business travel as compared to publicly available air transportation.

ANSWER:

There are no documents responsive to this request. No such study or analysis exists.

**ATTACHMENT 47**

**GULF RESPONSE TO STAFF'S INTERROGATORY NO. 29**

**ELECTRIC VEHICLE CHARGERS**

**Staff's Second Set of Interrogatories**  
 Docket No. 160186-EI  
 GULF POWER COMPANY  
 December 7, 2016  
 Item No. 29  
 Page 1 of 1

Please refer to Witness Ritenour's direct testimony (Exhibit SDR-1, Schedule 4, Page 2 of 3, Line 7) for the following question.

29. Please provide a detailed description of the \$239,000 Electric Vehicle Charging Revenues set out in Exhibit SDR-1. Please also provide a detailed description of the requested and/or approved rates associated with such revenues, all related assumptions as to this amount, and what revenue accounts Gulf will use to record such expenditures.

**ANSWER:**

The Company projected the number and types of electric vehicle (EV) chargers that would be installed at customer locations during the 2017 test year. Using that information, Gulf estimated the expected amount of capital investment and the expected installation date associated with these EV chargers. Those inputs were then used to calculate the revenue requirements (see table below) associated with the installation of these chargers. The full revenue requirements for each EV charger will be billed monthly to the business customer requesting the charger. These revenues will be recorded to Account 456, Other Electric Revenue.

Thirteen Month Average Gross Plant	\$1,072,381
Thirteen Month Average Accumulated Depreciation	(\$130,331)
Thirteen Month Average Net Plant	<u>\$942,050</u>
Pretax Cost of Capital	0.0933
Revenue Requirement on Capital	<u>\$87,883</u>
Depreciation Expense	<u>\$150,703</u>
Annual Revenue Requirement	<u>\$238,586</u>

**ATTACHMENT 48**

**GULF RESPONSE TO STAFF'S INTERROGATORY NO. 121**

**DESCRIPTIONS OF AND COSTS ASSOCIATED WITH EACH  
EMPLOYEE BENEFIT PROGRAM**

Staff's Fourth Set of Interrogatories  
 Docket No. 160186-EI  
 GULF POWER COMPANY  
 December 14, 2016  
 Item No. 121  
 Page 1 of 2

121. Labor Costs–Benefits. Please provide a description of each employee benefit program or plan and provide the costs associated with each plan, by year, for 2013, 2014, 2015, 2016 as of August 31st, and the projected test year 2017. In your response, please break down the costs between the amounts expensed, capitalized, and other.

ANSWER:

The table below provides a description of each employee benefit program. Please reference page 2 of this response for a list of benefit expenses in each respective program. The year-to-date 2016 actuals data is reflected as of August 31<sup>st</sup>, 2016.

PROGRAM	DESCRIPTION
Group Medical Insurance	This program includes employer sponsored health insurance, contributory life insurance, non-contributory life insurance and long-term disability insurance.
Education Assistance	Financial assistance for college courses related to employee's position or career path with the Company
Relocation Assistance	Reimbursement for certain expenses when relocating at the Company's request
Other Employee Benefits	Other Employee Benefits include Interest on Deferred Compensation, Financial Planning Services, AYCO Financial Center Programs, Service Awards and Wellness Programs
Pension	A tax-qualified, defined benefit plan through which Gulf employees receive postretirement pension income.
Supplemental Pension	Defined benefit programs that are not tax-qualified pension plans through which qualified employees receive post-retirement income benefits.
Employee Savings Plan	A tax-qualified defined-contribution plan having a 401(k) feature.
Post-Retirement Life	Company sponsored contributory life insurance for retirees
Post-Retirement Medical	Company sponsored healthcare insurance for retirees
Post Retirement Supplemental	An unfunded, nonqualified plan that provides deferred compensation to qualified employees under Section 414 (q)(1)(B) of the IRS code
Worker's Compensation	Benefits provided to employees in accordance with Florida Law

2013-2017 Benefit Costs (\$)

Benefit Program	2013 Actual			2014 Actual			2015 Actual			2016 YTD August			2017 Test Year		
	Expense	Capital	Other	Expense	Capital	Other	Expense	Capital	Other	Expense	Capital	Other	Expense	Capital	Other
Group Medical Insurance	9,256,550	2,578,826	1,006,754	8,676,155	2,479,839	927,248	10,066,050	2,579,568	866,366	6,958,164	2,094,508	717,639	9,752,021	3,064,501	1,438,722
Educational Assistance	190,756	-	-	133,799	-	-	125,079	-	-	123,178	-	-	150,000	-	-
Relocation	1,178,184	-	-	1,485,981	-	-	2,451,135	-	-	1,068,320	-	-	1,349,857	-	-
Other Employee Benefits	314,479	-	39,853	380,689	-	34,107	461,749	-	19,415	374,854	-	3,943	730,181	-	42,500
Pension	6,866,064	1,853,721	740,052	3,371,729	936,011	361,090	5,462,036	1,472,340	487,172	999,744	307,639	109,702	(328,409)	(91,626)	870,095
Supplemental Pension	1,528,771	412,120	162,223	1,562,141	431,309	157,921	2,011,726	539,500	168,202	980,021	298,653	97,016	1,509,354	452,053	398,594
Employee Savings Plan	2,925,756	846,216	319,917	2,999,815	877,732	309,331	3,273,260	914,964	278,938	2,209,519	658,447	217,373	3,244,034	1,018,461	475,158
Post-Retirement Life	657,635	182,917	70,345	628,579	178,781	63,765	383,634	97,864	31,123	187,375	56,154	18,416	294,623	88,241	237,136
Post-Retirement Medical (less Subsidy)	1,745,652	485,542	186,726	1,700,515	483,661	172,506	2,038,915	520,124	165,410	1,107,295	331,845	108,828	1,678,194	502,629	119,177
Post-Retirement Supplemental	(25,758)	-	-	(196)	-	-	28,736	-	-	50,046	-	-	23,049	-	-
Worker's Compensation	63,223	-	-	63,648	-	-	67,001	-	-	55,192	-	-	73,100	-	-
FICA, Federal, State Unemployment Taxes	-	-	8,196,034	-	-	9,365,317	-	-	9,384,265	-	-	7,448,350	-	-	9,879,958
<b>Total</b>	<b>24,701,312</b>	<b>6,359,342</b>	<b>10,721,909</b>	<b>21,002,854</b>	<b>5,387,332</b>	<b>11,391,285</b>	<b>26,369,321</b>	<b>6,124,360</b>	<b>11,400,890</b>	<b>14,113,709</b>	<b>3,747,247</b>	<b>8,721,268</b>	<b>18,476,003</b>	<b>5,034,258</b>	<b>13,461,281</b>

Notes:

- Expense represents adjusted O&M
- Capital represents all Capital
- Other includes clause O&M, clearing and other rate making adjustments

Staffs Fourth Set of Interrogatories  
 Docket No. 160186-EI  
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**ATTACHMENT 49**

**GULF RESPONSE TO STAFF'S INTERROGATORY NO. 127**

**IMPACT OF CHANGE IN CONSUMER PRICE INDEX TO 2017 TEST  
YEAR**

Staff's Fourth Set of Interrogatories  
Docket No. 160186-EI  
GULF POWER COMPANY  
December 14, 2016  
Item No. 127  
Page 1 of 2

127. Please provide what the dollar reduction would be for each Planning Unit, to the budgeted and forecasted amounts of the projected 2017 test year, if the 2017 inflation rate of 3.7 percent in the Budget Message would have been 3.6 percent. In your response, please include all assumptions, bases, and calculations used to derive the specific dollar reduction for each Planning Unit.

ANSWER:

The Consumer Price Index inflation factors are provided as part of the Budget Message only as an aid to Planning Units in developing their budget details. Quantification and justification of O&M expenses requires that the Planning Units examine and analyze the activities necessary to meet their goals and objectives, not simply escalate costs. Therefore, most Gulf Planning Units do not use the inflation factors in the preparation of their budgets or use them only to a very limited extent. Substituting the 3.7 percent included in the budget message for 3.6 percent would reduce the 2017 system adjusted O&M budget by \$10,090. Please see page 2 for the calculation of this amount.

Staff's Fourth Set of Interrogatories  
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O&M Budgeted Using Inflation Rates from the 2016 Budget Message					
Organization	Inflation Rates Used?	Budget Basis	2017 Test Year (\$)		
			3.7% Inflation (Budget Message)	3.6% Inflation	Impact of Inflation Factor Change
Customer Service & Sales	No	-	-	-	-
Power Delivery	No	-	-	-	-
Generation	Yes	9,284,654	9,628,186	9,618,901	(9,285)
External Affairs & Corporate Services	No	-	-	-	-
CFO	Yes	41,311	42,839	42,798	(41)
Other	No	-	-	-	-
Corporate	Yes	763,808	792,069	791,305	(764)
<b>Grand Total</b>		<b>10,089,772</b>	<b>10,463,094</b>	<b>10,453,004</b>	<b>(10,090)</b>

**ATTACHMENT 50**

**GULF RESPONSE TO STAFF'S INTERROGATORY NO. 236**

**2017 MOODY'S ANALYTICS CONSUMER PRICE INDEX**

Staff's Sixth Set of Interrogatories  
 Docket No. 160186-EI  
 GULF POWER COMPANY  
 December 19, 2016  
 Item No. 236  
 Page 1 of 1

236. Please state how far out from the test year Moody's estimates were developed, and provide Moody's current inflation rate estimates for the test year period.

ANSWER:

The Moody's Analytics Consumer Price Index estimates referenced in Gulf's response to Staff's Sixth Set of Interrogatories Item No. 231 were developed using Moody's Analytics data from May 2014, which was the source of the most recent vintage of inflation rates at the time of preparation of the 2016 budget and forecast.

The most recent Moody's estimates are as of November 2016 and can be referenced below. These estimates were not used in any Budget Message, nor were any of the other economic measures like real disposable income or gross domestic product used to forecast sales.

Year	Inflation Rate
2016	0.1%
2017	2.5%

The most recent Moody's estimates incorporated in the 2017 Budget Message were developed using data from October 2015 and can be referenced in Gulf's response to Staff's Sixth Request for Production of Documents Item No. 47.

**ATTACHMENT 51**

**COMMISSION ORDER NO. PSC-12-0179-FOF-EI**

**Pages 22-27**

**PLANT HELD FOR FUTURE USE**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Gulf  
Power Company.

DOCKET NO. 110138-EI  
ORDER NO. PSC-12-0179-F0F-EI  
ISSUED: April 3, 2012

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman  
LISA POLAK EDGAR  
ART GRAHAM  
EDUARDO E. BALBIS  
JULIE I. BROWN

APPEARANCES:

JEFFREY A. STONE, RUSSELL A. BADDERS, and STEVEN R. GRIFFIN,  
ESQUIRES, Beggs & Lane, Post Office Box 12950, Pensacola, Florida 32576;  
CHARLES A. GUYTON, ESQUIRE, Gunster, Yoakley & Stewart, P.A., 215  
South Monroe Street, Suite 601, Tallahassee, Florida 32301, and RICHARD D.  
MELSON, ESQUIRE, 705 Piedmont Drive, Tallahassee, Florida 32312  
On behalf of Gulf Power Company (GULF).

JOSEPH A. MCGLOTHLIN, Associate Public Counsel, and ERIK L. SAYLER,  
Associate Public Counsel, ESQUIRES, Office of Public Counsel, c/o The Florida  
Legislature, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-  
1400  
On behalf of the Citizens of the State of Florida (OPC).

VICKI GORDON KAUFMAN and JON MOYLE, JR., ESQUIRES, Keefe,  
Anchors, Gordon & Moyle, P.A., 118 North Gadsden Street, Tallahassee, Florida  
32301  
On behalf of Florida Industrial Power Users Group (FIPUG).

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES,  
Gardner, Bist, Wiener, Wadsworth, Bowden, Bush, Dee, LaVia & Wright, P.A.,  
1300 Thomaswood Drive, Tallahassee, Florida 32308  
On behalf of Florida Retail Federation (FRF).

KAREN WHITE and MAJOR CHRISTOPHER C. THOMPSON, ESQUIRES,  
USAF Utility Law Field Support Center, 139 Barnes Drive, Suite 1, Tyndall AFB,  
Florida 32403-5319  
On behalf of Federal Executive Agencies (FEA).

DOCUMENT NO. DATE

02020-12 4/3/12  
FPSC - COMMISSION CLERK

ORDER NO. PSC-12-0179-F0F-EI  
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Witness Burroughs testified that it was his understanding that the Caryville site is certified for two 500 megawatt coal units. He further stated that the Caryville site also could support combined cycle units, combustion turbines, and other options except for the nuclear option.

We find that the Caryville site shall remain in PHFU because it already has been certified under the Power Plant Siting Act and can support many different types of generation facilities. In addition, the revenue received from timber sales and leasing of the land helps to offset a portion of the revenue requirement for the site. Thus, we find that no adjustment shall be made to PHFU for the Caryville plant site.

#### North Escambia Nuclear County Plant Site

In this proceeding, Gulf contended that the \$27,687,000 of North Escambia site costs should be included in rate base. In support of this assertion, Gulf witness Burroughs stated that, as part of the ongoing planning processes, the Company evaluated many generation resources to meet its future needs. He further stated that prudence dictated the Company needed to consider all viable technology types that would provide the greatest benefit to customers. Also, he stated that the Company employed a broad technology evaluation approach to evaluate land held for future use. He argued that the resource planning process would not be constructive for the full range of resources if the land was not available for consideration. Furthermore, the Company must make the appropriate investments in land that would support any or all of the options.

Witness Burroughs testified that the Company's next planned addition for capacity will not be until 2022. He further testified that:

The primary benefit of that planning flexibility has been Gulf's ability to avoid having to commit to specific generation technologies during a time of high uncertainties associated with potential environmental requirements. There are major environmental initiatives being proposed that could change the face of the electric utility industry. These potential environmental regulatory requirements could drive new generation additions.

He argued that due to uncertainties, there are situations where nuclear could be a cost effective solution to meet long term generation additions. In addition, while considering nuclear technology, the Company reviewed over two dozen locations before deciding on the purchase of the 4,000 acre Escambia Site. The site was more suitable than the other locations due to its proximity to transmission, natural gas pipelines, railroad facilities, major highways, and access to water. Further, the site had a limited number of individuals and home owners. In addition, the site was suitable for other generation technologies including coal, gas, and renewables. The Escambia Site was owned by 35 property owners, including timber companies, who were the largest land holders. Witness Burroughs further stated that, "Gulf's decision to purchase land as a site suitable for new generation, including possible nuclear generation, is reasonable, prudent and necessary to continue to provide our customers with the most cost effective generating resources in the future."

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Witness Burroughs testified that the Company had no units planned for development in the next ten years. He also testified that, as stated in the Company's 2011 Ten Year Site Plan, the Company's next need for capacity would be 30-megawatts. He further testified that in 2023, there would be a need for an additional 885 megawatts due to the expiration of the Central Alabama Power Purchase agreement.

Gulf witness McMillan testified that the incurred costs for the Escambia Site and other charges should be included in rate base to defer nuclear site selection costs. He further stated that according to Section 366.93, F.S., the costs and a return were deferred by the Company through the end of 2011. Furthermore, he believed that: (1) nuclear is a viable option that will benefit the customers based on a range of scenarios; (2) the Escambia Site is the only site suitable for nuclear generation in Gulf's service territory; (3) the purchase of the site is necessary to allow Gulf to preserve a nuclear option for its customers; and (4) the site provides water, rail, and gas which is necessary for other forms of generation.

Witness McMillan testified that the deferred charges included preliminary survey site selection type costs and a deferred return. He further testified that the statute instructed us to set rules to implement that statute. Witness McMillan stated that Rule 25-6.0423, F.A.C., defines site selection and site selection costs as:

Site selection. A site will be deemed to be selected upon the filing of a petition for a determination of need for a nuclear or integrated gasification combined cycle power plant pursuant to Section 403.519, F.S.

Section 4, Site selection costs. After the Commission has issued a final order granting a determination of need for a power plant pursuant to Section 403.519, F.S., a utility may file a petition for a separate proceeding to recover prudently incurred site selection costs.

Witness McMillan acknowledged that the Company had not filed a petition for nor obtained an order granting a need determination for the nuclear plant. He stated that the Company had deferred the filing for a determination of need.

Gulf witness Alexander testified that the \$27,687,000 for the Escambia Site consisted of site acquisition and costs other than site acquisition. She further stated that the costs included approximately \$18.8 million for site acquisition and \$8.8 million for costs other than site acquisition. She argued that based on the Company's request, the revenue requirement for the site was approximately \$3.1 million, which is less than 0.6 percent of total base rates. Furthermore, the inclusion of the Escambia Site in rate base would amount to approximately 26 cents on a 1,000 kilowatt hour residential bill.

Witness Alexander contended that the site costs were initially incurred in 2007 and the site acquisition costs were incurred from 2008 through 2011. Also, she stated that the carrying costs were accrued on a monthly basis and will continue until the costs go into rate base. She argued that considering all the factors and the Company's extensive studies, it was apparent that

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a self-build nuclear option was feasible. These factors were: (1) federal and state government targeting reductions of greenhouse gas (GHG) emissions; (2) state policy promoting the development of nuclear power; (3) Gulf's capacity needs; (4) possible coal retirements; and (5) high gas prices.

Witness Alexander argued that the Company's consideration of the nuclear option was due to possible coal retirements and forecasted system load growth requirements. Furthermore, she maintained that if the Company pursued the nuclear option, it could "bridge its needs" with the use of Power Purchase Agreements (PPAs) to bridge capacity to move its 2009 forecasted need to 2014. She stated that circumstances changed and the Company deferred its nuclear licensing, permitting, and determination of need efforts for the future.

Witness McMillan argued that Section 366.93, F.S., provided authorization to record a deferred return on assets. He believed that there existed an apparent misunderstanding with the Intervenor witnesses about the role that Section 366.93, F.S., played for the inclusion of the Escambia Site costs. He argued that the Company was requesting to discontinue the deferral and move the dollars into rate base based on our general ratemaking authority. He further argued that the request was not based on specific provisions of Section 366.93, F.S.

OPC witness Schultz argued that Gulf neither requested nor filed a petition for determination of need. He contended that the Company acknowledged that it does not have plans to file a petition for a determination of need for a nuclear plant in the near future. He further argued that since no petition for a determination of need was filed to satisfy the requirements of Section 366.93(3), F.S., then the costs associated with the purchase of the land should not be included in PHFU. It was his understanding both FPL and PEF "have been delaying the construction of nuclear plants further into the future because they cannot be justified on the basis of need." Furthermore, he argued that it was hard to believe that a company which is so much smaller than FPL and PEF could justify a nuclear plant to meet its own needs.

Witness Schultz further stated that in Gulf's response to OPC discovery, Gulf's Ten-Year site plans showed a "potential generation need of approximately 30 MW in 2022." He contended that the amount does not justify the addition or construction of a nuclear plant with 1150 MW of capacity or the recovery of \$26 million in PHFU. He maintained that a base rate case is not the appropriate proceeding to evaluate future plant growth and needs. He argued that if there were a situation where nuclear was the solution, then the Company should have presented it to us in the form of a petition for determination of need in order to justify any future generation additions, or otherwise demonstrated that a nuclear is cost effective option for the ratepayers.

FIPUG argued that the inclusion of the Escambia Site to preserve the nuclear option was not appropriate. In addition, FIPUG further argued that Gulf did not show that the Escambia Site would be used for utility purposes in the reasonably near future and thus no carrying charges should be accrued on the site.

FRF witness Chriss testified that Gulf will not use the Escambia Site before 2022 and maybe not at all. He further stated that according to the Company's 2011-2012 Ten Year Site

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Plan, there were no plans to add any generating capacity until after 2020. He argued that when there is a need for capacity, then Gulf could evaluate the existing sites at Plants Crist, Smith, Scholz, and the greenfield site at Shoal River in Walton County. He argued that because the Company has no plans to use the site in the next ten years, we should reject the Company's request to earn a return on a future power plant site that is not used and useful for the ratepayers.

FEA witness Meyer testified that Gulf was premature to include the investment for the Escambia Site based on Section 366.93, F.S. He further stated that there was no testimony from the Company's witnesses that we had approved a determination of need. Also, he contended that it was unclear if Gulf could accumulate the carrying costs prior to our granting the need determination. He maintained that the Escambia Site costs should be disallowed.

We have reviewed the site acquisition and investigation costs provided by Gulf. The documents revealed a steady increase in the cost of land and carrying charges. For instance, in reviewing a response to OPC discovery, the Company stated that as of December 31, 2010, deferred costs related to pursuing the nuclear option at the Escambia Site were \$12,814,000 (\$12,381,000 jurisdictional) and as of July 31, 2011, were \$19,582,000 (18,920,000 jurisdictional). Moreover, in response to staff discovery, the Company stated that the total project cost to date was \$19,933,632 (\$19,260,085 jurisdictional) as of September 2011. The Company asserted that the variance was due to the timing of land acquisitions. In their testimony, Gulf witnesses Burroughs and McMillan included \$27,687,000 of deferred nuclear site costs in PHFU for the period ending December 31, 2012. Gulf provided a detailed breakdown of the \$27,687,000 site costs. Furthermore, the Company projected 2012 carrying costs in the amount of \$1,046,131, which increased the total to \$28,734,000. In its working capital adjustment, Gulf removed the 2012 carrying cost of \$1,046,131. However, the 2012 carrying cost was not included in the Company's adjustment to increase PHFU for the Escambia Site. The Company concluded that if the deferred site costs were included in the 2012 rate base, there would not be any carrying costs for 2012. A summary of the above discussed site costs excluding the 2012 carrying charges is shown in Table 4 below.

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Table 4

<u>North Escambia County Plant Site Costs</u>		
	<u>System</u>	<u>Jurisdictional</u>
Land Costs	\$18,140,286	\$17,527,000
Other Site Acquisition Costs	778,485	752,000
Site Investigation Costs	4,548,772	4,395,000
Need Determination Filing	187,238	181,000
Project Support Costs	650,742	629,000
Project Frank	370,460	358,000
UWF Study	33,620	32,000
Subtotal Land Costs	24,709,603	23,874,000
Carrying Costs thru 12/31/11	2,977,838	2,877,000
Total Site Costs	\$27,687,441	\$26,751,000

Gulf witness McMillan explained that the costs are currently classified on the Company's books as regulatory assets based on the deferred accounting requirements of Rule 25-6.0423, F.A.C. However, as discussed previously, Section 366.93, F.S., and Rule 25-6.0423, F.A.C., establish a threshold criteria that Gulf must satisfy before it can calculate a deferred carrying charge for the 4,000 acre Escambia Site and the costs of associated evaluations as nuclear site selection costs. As discussed previously, Gulf has not satisfied the threshold criteria that it must obtain an affirmative order granting a determination of need for a nuclear power plant, nor has the Company petitioned us for authorization to use the alternative deferred accounting treatment for the expenses associated with the 4,000 acre Escambia Site and the costs associated with the evaluations as nuclear site selection costs. Unless specifically authorized by statute or rule, a regulated company must have the approval of its regulator to defer costs and create a regulatory asset.<sup>14</sup>

We agree with OPC, FIPUG, FRF, and FEA that: (1) the Caryville site is available for any needed future generating plant(s); (2) Gulf may share the ownership of the Escambia Site with its sister companies; and (3) there was not an order granting a determination of need that would allow the Company to petition for and the Commission the opportunity to review the "nuclear option" and all the various corresponding costs. In light of our approval of Gulf's retention of the Caryville site and the other available sites already included in rate base, we believe that Gulf has sufficient options for its future generation needs. Moreover, we find that Gulf has failed to support the inclusion of the North Escambia County Nuclear plant site and associated cost in PHFU. Therefore, PHFU shall be reduced by \$26,751,000 (\$27,687,000 system). In addition, Gulf shall not be permitted to accrue AFUDC for this site. As discussed above, Gulf has neither obtained the requisite order granting a determination of need nor has it received the necessary authorization to accrue AFUDC on the site costs. Therefore, Gulf shall be required to adjust its books to remove the \$2,977,838 in accrued carrying charges.

<sup>14</sup> See Order No. PSC-08-0616-PAA-GU, issued September 23, 2008, in Docket No. 080152-GU, In re: Petition for approval of recognition of a regulatory asset under provisions of Statement of Financial Accounting Standard (SFAS) No. 71, by Florida City Gas, p. 2.

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#### Property Held for Future Use

Two of the properties in PHFU, totaling \$28,061,000 (\$29,043,000 system) were identified and discussed above. The remaining properties included in this account amount to \$4,172,000 (\$4,309,000) as shown on MFR Schedule B-15.

Moreover, our staff has identified two additional properties that shall be removed from PHFU, namely the Sandestin substation land \$86,000 (\$86,000 system) and the Panama City Office land \$81,847 (\$83,000 system). The Sandestin substation site is currently being used as a substation and the land should have been transferred to plant in service along with the substation facilities. The land actually was transferred in April 2011. The Panama City Office land is being held for a future parking lot expansion, but is currently being used as a pole yard and for training. The Company intended to move the land to plant in service before the end of 2011.

As discussed above, the Escambia Site and other charges totaling \$26,751,000 (\$27,687,000 system) shall be removed from PHFU. In addition, the Sandestin and Panama City land shall be removed from PHFU and placed into plant in service requiring an additional adjustment of \$167,847 (\$169,000 system). In total, we find that PHFU shall be reduced by \$26,918,847 (\$27,856,000 system) resulting in an adjusted level of \$5,314,153 (\$5,496,000 system).

#### Fuel Inventories

We find that Gulf's requested fuel inventory \$83,871,000 (\$86,804,000 system) shall be reduced by \$338,174 (\$350,000 system) to reflect the necessary adjustment for Scherer In-transit fuel. In addition, consistent with Gulf's response to staff discovery the fuel inventory shall be reduced by \$443,491 (\$459,000 system) to reflect the test year gas storage inventory amount based on updated gas prices for 2012. The result of these two adjustments is a total test year fuel inventory amount of \$83,089,332 (\$85,995,000 system).

#### Storm Damage Reserve, Annual Accrual, and Target Level Range

Our resolution of this matter is predicated upon our decisions on two components: Gulf's appropriate annual storm damage accrual and the target level of Gulf's storm damage reserve. Gulf's current accrual is \$3.5 million and its storm reserve range is \$25.1 to \$36 million. The record reflects that four parties offered proposals on one or both of these matters: Gulf, OPC, FIPUG, and FEA.

Gulf witness Erickson sponsored the storm damage study that was prepared for Gulf by EQECAT. The storm study is comprised of two sections. The first section is The Hurricane Loss Analysis section, which uses a probabilistic approach that considers potential hurricane characteristics and equivalent losses from thousands of random variable hurricanes. The second section is The Reserve Performance Analysis, which is a financial analysis simulation that evaluates the performance of the reserve in terms of the expected balance in the reserve and the likelihood of positive reserve balances over a five-year period, incorporating the potential uninsured loss amounts determined in the Hurricane Loss Analysis, at the annual accrual level.

**ATTACHMENT 52**

**COMMISSION ORDER NO. PSC-12-0179-FOF-EI**

**Pages 27-30**

**STORM RESERVE**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Gulf  
Power Company.

DOCKET NO. 110138-EI  
ORDER NO. PSC-12-0179-F0F-EI  
ISSUED: April 3, 2012

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman  
LISA POLAK EDGAR  
ART GRAHAM  
EDUARDO E. BALBIS  
JULIE I. BROWN

APPEARANCES:

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South Monroe Street, Suite 601, Tallahassee, Florida 32301, and RICHARD D.  
MELSON, ESQUIRE, 705 Piedmont Drive, Tallahassee, Florida 32312  
On behalf of Gulf Power Company (GULF).

JOSEPH A. MCGLOTHLIN, Associate Public Counsel, and ERIK L. SAYLER,  
Associate Public Counsel, ESQUIRES, Office of Public Counsel, c/o The Florida  
Legislature, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-  
1400  
On behalf of the Citizens of the State of Florida (OPC).

VICKI GORDON KAUFMAN and JON MOYLE, JR., ESQUIRES, Keefe,  
Anchors, Gordon & Moyle, P.A., 118 North Gadsden Street, Tallahassee, Florida  
32301  
On behalf of Florida Industrial Power Users Group (FIPUG).

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES,  
Gardner, Bist, Wiener, Wadsworth, Bowden, Bush, Dee, LaVia & Wright, P.A.,  
1300 Thomaswood Drive, Tallahassee, Florida 32308  
On behalf of Florida Retail Federation (FRF).

KAREN WHITE and MAJOR CHRISTOPHER C. THOMPSON, ESQUIRES,  
USAF Utility Law Field Support Center, 139 Barnes Drive, Suite 1, Tyndall AFB,  
Florida 32403-5319  
On behalf of Federal Executive Agencies (FEA).

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As discussed above, the Escambia Site and other charges totaling \$26,751,000 (\$27,687,000 system) shall be removed from PHFU. In addition, the Sandestin and Panama City land shall be removed from PHFU and placed into plant in service requiring an additional adjustment of \$167,847 (\$169,000 system). In total, we find that PHFU shall be reduced by \$26,918,847 (\$27,856,000 system) resulting in an adjusted level of \$5,314,153 (\$5,496,000 system).

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#### Storm Damage Reserve, Annual Accrual, and Target Level Range

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Gulf witness Erickson sponsored the storm damage study that was prepared for Gulf by EQECAT. The storm study is comprised of two sections. The first section is The Hurricane Loss Analysis section, which uses a probabilistic approach that considers potential hurricane characteristics and equivalent losses from thousands of random variable hurricanes. The second section is The Reserve Performance Analysis, which is a financial analysis simulation that evaluates the performance of the reserve in terms of the expected balance in the reserve and the likelihood of positive reserve balances over a five-year period, incorporating the potential uninsured loss amounts determined in the Hurricane Loss Analysis, at the annual accrual level.

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This study indicated that Gulf's Expected Annual Damage (EAD) is \$8.3 million, of which Gulf proposed that \$6.8 million be funded through the annual accrual. Witness Erickson proposed that the target reserve range be increased to a range of \$55 to \$98 million. During cross-examination, witness Erickson was questioned at length regarding her detailed knowledge of the storm study. For example, she was asked if the persons that work with EQECAT would be the ones who know the intricacies of how the storm study works. Her response was yes. She also stated that she is only familiar with certain details of the storm study about which she asked the preparers of EQECAT. In addition, she stated in cross-examination that she does not have any experience in running the EQECAT computer simulation model, or any of the other currently approved models. During her deposition, witness Erickson was questioned by FIPUG about her knowledge of the study. Counsel for FIPUG inquired specifically if witness Erickson considered herself to be an expert in performing analytical studies that the EQECAT outfit completed. Witness Erickson responded by acknowledging that she was not an expert in performing analytical studies such as those performed by EQECAT.

Accordingly, we find that Gulf witness Erickson lacks sufficient familiarity with the EQECAT model, including its inputs and its algorithms, to attest to the reasonableness of the storm study and its results submitted in this proceeding. We note that no other Gulf witness testified with respect to the study.

Our staff as well as OPC sent multiple discovery questions in an attempt to obtain an understanding of the EQECAT model's inputs and internal processes. Gulf witness Erickson testified that she was responsible for responding to these discovery questions. However, neither our staff nor OPC was able to determine and track the various calculations and iterations of the model that ultimately yielded the proposed \$8.3 million EAD which was the basis for Gulf's proposed \$6.8 million annual accrual. Therefore, we find that Gulf's proposed annual accrual of \$6.8 million is not sufficiently supported by the evidence in the record.

In contrast to the approach used in the EQECAT study, OPC witness Schultz derived his recommended annual accrual using historical data covering the period 2001-2010 on storm damage actually incurred by Gulf. He first excluded the costs associated with the storms in 2004 and 2005, and then averaged the remaining amounts. Witness Schultz testified that it was appropriate to exclude the 2004-2005 data because it reflected extraordinary storms. This calculation yields \$575,566, which the OPC witness rounded up to \$600,000 to arrive at his recommended annual accrual.

Gulf witness Erickson disagreed with the OPC proposal. She disputed the claim that the 2004-2005 storms that hit Gulf's territory were extraordinary, noting that they were Category 3 storms. Witness Erickson observed that by including the 2004-2005 storm data, the 10-year average would be \$15.7 million.

Witness Erickson responded to OPC witness Schultz's claim that the study's results were predetermined to reflect what amount the Company wanted to collect in rates. Witness Erickson countered this claim, noting: "The ground work for this Study began early in 2010, since the Study was required to be filed with the Commission in January, 2011. This filing was

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independent of any rate case proceedings. There was absolutely no communication with the consultant that tried to direct or sway the outcome of the Study.”

We agree with witness Erickson that it was unreasonable for the OPC witness to exclude the 2004-2005 storm data from his analysis. Excluding storm damage costs for Hurricanes Ivan, Dennis, and Katrina effectively assigns a zero weighting to the likelihood of storms of such magnitude occurring in the future. While acknowledging that the computational approach employed by OPC witness Schultz does not readily lend itself to accounting for probabilities of occurrence, we believe assigning a zero probability that storms such as those that hit Gulf's territory in 2004-2005 will recur, is questionable. Accordingly, we do not believe that OPC witness Schultz's recommended annual accrual level or methodology is appropriate.

FIPUG witness Pollock and FEA witness Meyer advocated similar positions. FIPUG witness Pollock testified that the annual accrual should remain at its current level of \$3.5 million. FEA witness Meyer proposed an annual accrual of no higher than \$5.0 million, which he derived by increasing the approved accrual of \$3.5 million for inflation. However, in its brief FEA appeared to have modified its position: “FEA recommends that the Commission not establish the annual accrual to exceed \$5.0 million, but support FIPUG's position of no change.” On balance, we find that the record supports maintaining the existing annual accrual at \$3.5 million. No pressing need has been identified to warrant an increase in the accrual at this time. As such, we find that a \$3.5 million accrual coupled with the 2011 year-end reserve level of approximately \$31 million will be sufficient to cover the costs of most, but not all storms. If circumstances change, it will be appropriate to revisit this decision in a future proceeding.

While we find that the annual accrual shall remain unchanged, we believe there is merit in making a modest adjustment to the target reserve level. The current range of \$25.1 to \$36 million was set over 14 years ago. Gulf's storm study indicates that a reserve of \$52 million is adequate to cover all Category 1 and Category 2 hurricanes. In her rebuttal testimony, Gulf witness Erickson asserted that if the target reserve level had been adjusted for inflation, as FEA witness Meyer did to the current annual accrual to arrive at his proposal in his testimony, the range would be approximately \$48 to \$69 million.

Thus, we find that the target reserve level shall be increased slightly, to \$48 to \$55 million. A range of \$48 to \$55 million represents a composite of the amounts suggested by Gulf witness Erickson and FEA witness Meyer. The upper end of the range in the amount of \$55 million is slightly above the \$52 million amount indicated by Gulf's storm damage study which is sufficient to cover all Category 1 and 2 storms. However, we have considered, as Gulf witness Deason stated in his testimony, that charges are made against the reserve for items in addition to charges associated with property damage from storms. While storms are the main reason for the reserve, the reserve may be charged for damage resulting from events such as a fire or other natural occurrences. The totality of the record reflects that a target reserve range of \$48 to \$55 million will be sufficient to cover the costs of all Category 1 and Category 2 storms, with a small margin for unnamed storms and other damage. Thus, this reserve level best fits our goal that the reserve shall be sufficient to cover most, but not all storms. At this time, it would be premature to determine whether or not the accrual shall cease when the upper end of the target range is

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achieved. Rather, in the event that the target reserve level is achieved, this question shall be analyzed and addressed at that time.

We find that the annual storm damage accrual shall remain at its current annual level of \$3.5 million but with a new target range of \$48 to \$55 million. This results in a decrease in jurisdictional O&M expense of \$3,173,382 (\$3,300,000 system) and an increase in the jurisdictional working capital of \$1,586,500 (\$1,650,000 system) for the test year. The storm damage accrual shall not stop when the maximum target level is achieved. Rather, we find that it would be more appropriate for this issue to be readdressed if and when the target level is actually achieved.

#### Unamortized Rate Case Expense

Gulf included \$2,450,000 of unamortized rate case expense in working capital for 2012. Gulf witness McMillan stated that rate case expenses are prudently incurred business expenses. He further asserted that these costs should be allowed to be recovered as well as earn a return on the unamortized investment. Gulf noted that we authorized the Company to recover unamortized rate case expense in Docket No. 010949-EI.<sup>15</sup>

In contrast, the Intervenor argued that unamortized rate case expense should not be included in working capital because of our long-standing practice in electric and gas cases of excluding the unamortized rate case expense from working capital.<sup>16</sup> Moreover, the Order cited by Gulf in support of recovery of unamortized rate case expense, Order No. PSC-02-0787-FOF-EI issued in Docket No. 010949-EI, does not include an adjustment to reduce unamortized rate case expense nor does it show the inclusion of unamortized rate case expense in working capital. OPC, FIPUG, FRF, and FEA agreed that unamortized rate case expense should be removed from working capital.

As noted above, we have a long-standing practice in electric and gas rate cases of excluding unamortized rate case expense from working capital, as demonstrated in a number of prior cases.<sup>17</sup> The rationale for this position is that ratepayers and shareholders should share the cost of a rate case; i.e., the cost of the rate case would be included in O&M expense, but the unamortized portion would be removed from working capital. This practice underscores the belief that customers should not be required to pay a return on funds spent to increase their rates.

While this is the approach that has been used in electric and gas cases, water and wastewater cases have included unamortized rate case expense in working capital. The

<sup>15</sup> See Order No. PSC-02-0787-FOF-EI, issued June 10, 2002, in Docket No. 010949-EI, In re: Request for rate increase by Gulf Power Company.

<sup>16</sup> See Order Nos. 23573, issued October 3, 1990, in Docket No. 891345-EI, In re: Application of Gulf Power Company for a rate increase; Order No. PSC-09-0283-FOF-EI, issued April 30, 2009, in Docket No. 080317-EI, In re: Petition for rate increase by Tampa Electric Company; Order No. PSC-09-0375-PAA-GU, issued May 27, 2009, in Docket 080366-GU, In re: Petition for rate increase by Florida Public Utilities Company; and Order No. PSC-10-0131-FOF-EI, issued March 5, 2010, in Docket No. 090079-EI, In re: Petition for increase in rates by Progress Energy Florida, Inc., pp. 71-72.

<sup>17</sup> Id.

**ATTACHMENT 53**

**COMMISSION ORDER NO. PSC-12-0179-FOF-EI**

**Pages 91-98**

**PERFORMANCE SHARE PLAN**

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for increase in rates by Gulf  
Power Company.

DOCKET NO. 110138-EI  
ORDER NO. PSC-12-0179-F0F-EI  
ISSUED: April 3, 2012

The following Commissioners participated in the disposition of this matter:

RONALD A. BRISÉ, Chairman  
LISA POLAK EDGAR  
ART GRAHAM  
EDUARDO E. BALBIS  
JULIE I. BROWN

APPEARANCES:

JEFFREY A. STONE, RUSSELL A. BADDERS, and STEVEN R. GRIFFIN,  
ESQUIRES, Beggs & Lane, Post Office Box 12950, Pensacola, Florida 32576;  
CHARLES A. GUYTON, ESQUIRE, Gunster, Yoakley & Stewart, P.A., 215  
South Monroe Street, Suite 601, Tallahassee, Florida 32301, and RICHARD D.  
MELSON, ESQUIRE, 705 Piedmont Drive, Tallahassee, Florida 32312  
On behalf of Gulf Power Company (GULF).

JOSEPH A. MCGLOTHLIN, Associate Public Counsel, and ERIK L. SAYLER,  
Associate Public Counsel, ESQUIRES, Office of Public Counsel, c/o The Florida  
Legislature, 111 West Madison Street, Room 812, Tallahassee, Florida 32399-  
1400  
On behalf of the Citizens of the State of Florida (OPC).

VICKI GORDON KAUFMAN and JON MOYLE, JR., ESQUIRES, Keefe,  
Anchors, Gordon & Moyle, P.A., 118 North Gadsden Street, Tallahassee, Florida  
32301  
On behalf of Florida Industrial Power Users Group (FIPUG).

ROBERT SCHEFFEL WRIGHT and JOHN T. LAVIA, III, ESQUIRES,  
Gardner, Bist, Wiener, Wadsworth, Bowden, Bush, Dee, LaVia & Wright, P.A.,  
1300 Thomaswood Drive, Tallahassee, Florida 32308  
On behalf of Florida Retail Federation (FRF).

KAREN WHITE and MAJOR CHRISTOPHER C. THOMPSON, ESQUIRES,  
USAF Utility Law Field Support Center, 139 Barnes Drive, Suite 1, Tyndall AFB,  
Florida 32403-5319  
On behalf of Federal Executive Agencies (FEA).

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Description	Amount	Employee Adjustment Factor (44/159)	Approved O&M Expense Reduction
Total included in 2012 O&M expense	\$5,586,761	27.67%	\$1,546,022
Jurisdictional Factor	-----	-----	0.9800918
Jurisdictional Reduction to O&M expense	-----	-----	\$1,515,243

Based on the discussion above, we find that a reduction in O&M expense of \$1,515,243 (\$1,546,022 system) which reflects a decrease of 44 employees from Gulf's 2012 budgeted increase of 159 employees is appropriate. The \$1,515,243 reduction to O&M expense, therefore, is based on a 115 employee increase rather than the Company's requested 159 employee increase from 2010 to 2012.

Incentive Compensation

Gulf witness McMillan included \$16,464,470 in variable payroll in MFR Schedule C-35 which represents incentive compensation included in the 2012 test year. The \$16,464,470 consisted of the following programs:

Table 10

Gulf's Incentive Compensation Programs and 2012 Amounts		
Incentive Compensation Program	2012 Amounts	Percentage
Performance Pay Program	\$13,632,643	82.80%
Stock Option Expense	724,990	4.40%
Performance Share Program	1,097,321	6.67%
Performance Dividend Program	1,007,516	6.12%
Cash/Spot Awards	2,000	0.01%
Total	\$16,464,470	100.00%

Gulf witness Wathen, stated that overall, our analysis indicates that Gulf's compensation programs are comparable to and competitive with market practices of other similarly sized utilities. Witness Wathen testified that the programs at Gulf fall well within market norms and are not excessive in design or level of pay. He stated that Gulf's compensation philosophy targets base salary and at-risk compensation at the 50th percentile of similarly sized utilities. Witness Wathen stated that Towers Watson examined the proxy disclosures for 19 publicly-traded utilities comparable in size to Southern Company and 13 publicly-traded utilities comparable in size to Gulf. Witness Wathen concluded that Gulf's total compensation philosophy aligns well with peer practices as a majority of the utility peers target the market 50th percentile for some or all pay elements. Witness Wathen testified that Gulf's Performance Pay

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Program design is comparable to and competitive with short-term at-risk compensation designs of the market perspectives examined and the Company's long-term at-risk compensation program design. Gulf's annual grants of stock options and performance shares is competitive with the market perspectives examined.

In contrast, OPC witness Ramas recommended that 100 percent of the incentive compensation be disallowed and funded by shareholders, resulting in Gulf's adjusted test year expenses being reduced by \$12,623,632 and plant in service being reduced by \$1,217,206. In addition, witness Ramas reduced depreciation expense and accumulated depreciation each by \$42,967. OPC also recommended that test year costs be reduced an additional \$2,259,624 to remove the stock based compensation allocated to Gulf by SCS.

Witness Ramas testified that, in Order No. PSC-10-0131-FOF-EI, we disallowed PEF's incentive compensation plan costs, and stated that incentive compensation provided no benefit to the ratepayers.<sup>32</sup> Witness Ramas also stated that in Order No. PSC-09-0283-FOF-EI, we ruled that incentive compensation should be directly tied to the results of TECO and not to the diversified interest of its parent company TECO energy. Witness Ramas explained that we disallowed the portion of the incentive compensation that was tied to the parent company's results. OPC also pointed out that in Order No. PSC-10-0153-FOF-EI, we found that FPL's executive incentive compensation was designed to benefit the value of shares and that incentive compensation payments effectively became base salary because FPL consistently achieved 30 to 40 percent above baseline year after year. As a result, we reduced the amount of executive incentive compensation borne by customers.

OPC witness Ramas' proposed elimination of incentive compensation includes both the Performance Pay Program, which is short-term in nature and available to all full-time employees, and long-term programs, consisting of the Stock Option Program, Performance Share Program, and the Performance Dividend Program. The long-term programs are only for Pay Grade 7 employees and above. In addition, there are Cash/Spot Awards for Call Center personnel that meet AllConnect transfer goals. As shown in Table 10 above, the bulk of the incentive compensation consists of the Performance Pay Program in the amount of \$13,632,643 or 82.8 percent of the total amount of \$16,464,470. The long-term incentive compensation programs total \$2,829,827 or 17.19 percent for the 2012 test year, which include the Stock Option Program (\$724,990), the Performance Share Program (\$1,097,321), and the Performance Dividend Program (\$1,007,516).

OPC asserted that, for the PPP program, overall company performance is tied two-thirds to financial goals and one-third to operational goals and by designing the PPP program to emphasize company financial goals, Gulf has possibly created an incentive to management level employees to focus on achieving the financial goals of the company without sufficient incentives to maintain a proper focus upon achieving operational goals. OPC noted that the operational employees do not have nearly as much incentive compensation at risk as do the management

<sup>32</sup> See Order No. PSC-10-0131-FOF-EI, issued March 5, 2010, in Docket No. 090079-EI, In re: Petition for increase in rates by Progress Energy Florida, Inc.

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level employees and that the individual decisions of non-management operational employees do not have that great of an individual effect on achieving financial goals.

OPC also explained that while it is recommending that Southern Company shareholders pay for the incentive pay programs, OPC is not advocating that incentive compensation be reduced or eliminated. Nowhere in the testimony of witness Ramas did she advocate that Gulf should stop paying incentive compensation.

Gulf witness Kilcoyne stated several reasons why she disagreed with witness Ramas' recommended disallowance. Witness Kilcoyne pointed out that witness Ramas did not consider whether Gulf's compensation plan is competitive and successful in retaining existing employees and attracting new employees. Witness Kilcoyne stated that witness Ramas' recommendation to disallow every dollar of "at-risk" or variable compensation is based on her mistaken belief that Gulf's at-risk compensation is designed to benefit only shareholders. Witness Kilcoyne contended that Gulf's compensation plan benefits customers as well as shareholders and that witness Ramas did not appear to realize the adverse impact her compensation adjustments would have on Gulf's ability to succeed in retaining and attracting qualified employees. Witness Kilcoyne stated that witness Ramas' adjustments imply that she may not understand the desirability of having performance based compensation and that witness Ramas did not address the serious consequences of her recommended adjustments. Finally, witness Kilcoyne believed that witness Ramas' disallowance of variable compensation is at odds with our prior practice.

Gulf witness Kilcoyne argued that the three goals used to measure performance all benefit Gulf's ratepayers. Witness Kilcoyne contended that Gulf earning a fair rate of return on equity helps maintain the Company's financial integrity, which, in turn, helps Gulf access capital markets to raise capital at a lower cost. Witness Kilcoyne argued that Gulf's trigger for the variable compensation plan, that Southern Company earnings must exceed the prior year's dividends, is not used to benefit shareholders, but to assure there are funds available to maintain customer operations. Witness Kilcoyne stated that this trigger gives management the discretion to meet the immediate needs of customers and investors before providing variable compensation. Witness Kilcoyne took issue with witness Ramas' statement that "the large emphasis on equity and earnings could shift focus away from operations in order to help the Company achieve its earnings targets," and stated that there is no data to support that assertion.

Gulf witness Kilcoyne also did not agree with witness Ramas' characterization of variable compensations as extra pay. Witness Kilcoyne stated that it is one component of an overall total compensation program, and at Gulf, all employees have compensation at-risk. Witness Kilcoyne testified that Gulf's average salary would decline more than \$11,000 from 2010 levels if incentive compensation was totally eliminated.

Gulf witness Deason stated that at-risk compensation costs are currently being recovered in Gulf's rates. Witness Deason stated that witness Ramas' recommendation to disallow at-risk compensation costs are inconsistent with sound regulatory policy and basic principles of ratemaking, are contrary to our precedent, are based on simplistic assumptions that are not factually correct, and, if accepted, would be detrimental to the long term interests of Gulf's

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customers. Witness Deason argued that witness Ramas made no allegations nor presented any evidence that the overall compensation paid to Gulf employees is unnecessary or unreasonable. Witness Deason stated that witness Ramas' recommendation is further flawed because she made no analysis of the reasonableness of the net amount of compensation that remained after at-risk compensation is eliminated. Witness Deason concluded that witness Ramas' testimony is totally devoid of any consideration of reasonableness regarding either the overall amount of compensation or of the net amount that witness Ramas has recommended.

Witness Deason stated that in two previous Gulf rate cases, cost recovery for at-risk compensation was allowed and that a prior Florida Power Corporation rate case also provided for cost recovery of incentive (at-risk) compensation. Witness Deason added that, in a TECO rate case, we found that TECO's total compensation package was set near the median level of benchmarked compensation and allowed recovery of incentive compensation that was directly tied to results of TECO. Witness Deason argued that witness Ramas' analysis is flawed because no attempt was made to compare the total compensation paid to Gulf executives or employees to the market for similar services, duties, activities and responsibilities. Witness Deason contended that the focus of any disallowance should be how much is paid, not how it is paid. Witness Deason stated that a compensation structure that pays employees regardless of performance diminishes managements' leverage to motivate and focus employees on appropriate goals.

Gulf witness Deason testified that accepting witness Ramas' recommendation would require Gulf to either renege on its obligations to employees or deny Gulf a reasonable opportunity to earn its authorized rate of return. Witness Deason stated that a Utility earning a reasonable profit is beneficial for both its shareholders and its customers and, therefore, financial goals used to establish compensation levels are also beneficial to customers. Witness Deason contended that we at no time have denied cost recovery of 100 percent of at-risk compensation.

We note that both Gulf and OPC made valid points with regard to incentive compensation. We recognize that the financial incentives that Gulf employs as part of its incentive compensation plans may benefit ratepayers if they result in Gulf having a healthy financial position that allows the Company to raise funds at a lower cost than it otherwise could. There is validity in having incentive compensation more closely aligned with the Company's operations rather than Southern Company's financial position. In response to a question from the bench about the incentive programs being tied to Southern Company stock performance and whether Gulf's customers would get an additional benefit if Gulf's performance measures were incorporated into these programs, witness Kilcoyne answered that Gulf would have to look at that since its stock is wholly-owned by Southern Company and Gulf had never analyzed this issue in that manner.

We find that the short-term incentive compensation test year amounts related to the PPP shall be included in O&M expense, but the test year amounts related to the long-term incentive compensation plans shall be disallowed for ratemaking purposes. Gulf's long-term incentive compensation plans are designed to benefit Gulf's 119 employees in management that are Pay Grade 7 and above and are exclusively tied to financial goals of Southern Company. The short-term PPP is based on performance measures that are the same for all Gulf employees, though the

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awards differ depending on the category of employment, as described previously. We note that excluding long-term incentive compensation would be similar to our treatment of incentive compensation in TECO's and FPL's last rate cases. In Order No. PSC-09-0283-FOF-EI, it was determined that the incentive compensation should be directly tied to the results of TECO and not to the interests of its parent company, TECO Energy. In Order No. PSC-10-0153-FOF-EI, we eliminated 100 percent of FPL's executive incentive compensation.

Gulf's recommended PPP incentive compensation expense is based on a total Goal Factor of 125 percent for the 2012 budget and is calculated in the following manner:

Table 11

<u>Total Goal Factor for the Performance Pay Program</u>	
Gulf's assumptions and calculations	
Operational Goals (1/3 weight)	50.00% (1/3 x 150%)
Gulf Return on Equity (1/3 weight)	41.67% (1/3 x 125%)
Southern Company EPS goal (1/3 weight)	<u>33.33%</u> (1/3 x 100%)
Total Goal Factor	<u>125.00%</u>

Though one-third of the PPP Total Goal Factor relies on Southern Company's earnings per share, it is appropriate to recognize some benefit to the ratepayers for Southern Company maintaining a healthy financial position. Including Gulf's return on equity rather than Southern Company's will have an even more direct affect on employee performance. Since all of Gulf's employees participate in the PPP program, it has a more direct impact on the operations and well-being of the Company. In contrast, the long-term incentive programs are more narrow in focus as they only apply to Pay Grades 7 and above which affects only 119 employees out of 1,379 (as of September 2011) and are tied to the stock price of Southern Company or Shareholder Return Goals of Southern Company only. We find that it is appropriate to exclude a portion (\$122,229) of the PPP incentive program cost for 2012 based on the exclusion of 44 out of the 159 FTE increases (27.67 percent), as discussed above. Removing \$122,229 in PPP costs results in an estimated reduction in payroll taxes of \$9,187 (\$9,351 system).

The approved adjustment is calculated as follows:

Table 12

<u>Breakdown of the 2012 Net Incentive Compensation Amounts</u>		
<u>Description</u>	<u>Net Amount in the Test Year</u>	<u>Percentage</u>
O&M	\$12,395,942	78.11
Capital	2,978,595	18.77
Clearing	<u>494,979</u>	<u>3.12</u>
Total	<u>\$15,869,516</u>	<u>100.00</u>

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Table 13

<u>Incentive Compensation Adjustment by Program</u>	
	<u>Incentive Amounts Subject to Removal</u>
Performance Pay Program	\$122,229
Stock Option Expense	724,990
Performance Share Program	1,097,321
Performance Dividend Program	<u>1,007,516</u>
Total	<u>\$2,952,056</u>

Table 14

<u>Breakdown of Incentive Compensation Adjustment</u>		
<u>Description</u>	<u>Percentage Applied</u>	<u>Incentive Amounts by Category</u>
O&M	78.11	\$2,305,900
Capital	18.77	554,080
Clearing	<u>3.12</u>	<u>92,076</u>
Total	<u>100.00</u>	<u>\$2,952,056</u>

Table 15

<u>Allocation of Clearing Amounts Between O&amp;M and Capital</u>	
Clearing Amounts (\$2,952,056 times 3.12 percent)	\$92,076
Percentage charged to O&M	46%
Clearing Amount Charged to O&M	<u>\$42,355</u>
Clearing Amounts	\$92,076
Percentage charged to Capital	54%
Clearing Amount Charged to Capital	<u>\$49,721</u>
Comm. O&M Adjustment (\$2,305,900 + \$42,355 system)	\$2,348,255
Comm. Jurisdictional O&M Adjustment (\$2,348,255 x 0.9800918)	\$2,301,505

We find that \$2,301,505 (\$2,348,255 system) in incentive compensation shall be removed from O&M expense as shown above.

After removing the long-term incentive pay, salaries for Pay Grades 7 and above are still within a reasonable range. Based on witness Kilcoyne' testimony regarding the External Market Analysis as of September 2011, page 1 of 2, the average target salary for Pay Grade 7 and above including base salary plus only the short-term incentive compensation is \$159,105 which is 5 percent above the median market of \$151,582.

Comparing the \$159,105 target base salary plus short-term incentive compensation to the market salary including the market median base plus the short-term median target and long-term median target compensation of \$169,076 shows that the \$159,105 salary is only 5.9 percent below the median market target. In comparison, the evidence shows Gulf's Covered employees'

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target salaries are 7.5 percent below the median market salary and Gulf's employees in Pay Grades 1 through 6 target salaries are 3.5 percent below the median market salaries. Even after removing the long-term compensation from the employees in Pay Grades 7 and above, these employees' salaries will still be at a reasonable level as compared to other Gulf employees' salaries and to the median market salaries.

We find that OPC's recommended adjustment to exclude all incentive compensation is unreasonable and, as Gulf witness Kilcoyne stated, would result in an average salary below 2010 levels. Excluding all of the short-term incentive compensation along with the long-term compensation would put all of Gulf's employees target salaries well below the median market salaries (base plus short-term incentive compensation), including a negative 6.2 percent for nonexempt, noncovered jobs, a negative 12 percent for covered union jobs, a negative 13.2 percent for exempt jobs (Pay Grades 1-6), and a negative 19.2 percent for management, Pay Grade 7 and above. Moreover, excluding both short-term and long-term incentive compensation would result in Gulf's Pay Grade 7 and above target salaries being in a negative 27.6 percent position as compared to median market salaries (base plus short-term and long-term incentive compensation).

Removal of the \$2,952,056 gross incentive compensation adjustment shown above from Gulf's gross total payroll amount of \$119,797,482 will result in a total payroll amount of \$116,845,426. Dividing the \$116,845,426 by the number of employees noted above in the amount of 1,445, results in an average gross salary of \$80,862, which is still above Gulf's gross average salary of \$80,455.

OPC also recommended that test year costs be reduced an additional \$2,259,624 to remove the stock based compensation allocated to Gulf by SCS. We agree that these stock based compensation amounts shall also be removed to be consistent with the long-term incentive compensation adjustment approved herein. Accordingly, we find that removing \$18,961 related to working capital, \$657,500 related to capital costs, and \$1,554,547 related to the stock based compensation allocated to Gulf by SCS included in O&M expense, is appropriate. The impact of removing these costs, along with the previously discussed reductions in incentive compensation results in the following O&M and related adjustments:

Table 16

Breakdown of Incentive Compensation Adjustment

Reduction in O&M expense	
O&M Adjustment to Incentive compensation	\$2,348,255
Jurisdictional Factor	<u>0.9800918</u>
Jurisdictional O&M Adjustment	<u>\$2,301,505</u>
Stock Based Compensation allocated by SCS to O&M	\$1,544,547
Jurisdictional Factor	<u>0.9800918</u>
Jurisdictional O&M Adjustment	<u>\$1,523,599</u>
Stock Based compensation allocated from SCS	\$657,500

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Breakdown of Incentive Compensation Adjustment

Total Adjustment to Capital	\$657,500
Reduction in Plant at 50%	\$328,750
Jurisdictional Factor	<u>0.9788452</u>
Jurisdictional Plant-in Service Adjustment	<u>\$321,795</u>
Related Depreciation Expense	\$328,750
Average Test Year Depreciation rate	<u>3.53%</u>
Depreciation expense	\$11,605
Jurisdictional Factor	<u>0.9798128</u>
Jurisdictional Depreciation Adjustment	<u>\$11,371</u>
Reduction to Accumulated Depreciation	\$11,605
Jurisdictional Factor	<u>0.9770686</u>
Jurisdictional Accumulated Depreciation Adjustment	<u>\$11,339</u>
Reduction in PPP Costs	\$122,229
FICA Employee Tax Rate	<u>7.65%</u>
Reduction in Payroll Taxes	\$9,351
Jurisdictional Factor	<u>0.9824645</u>
Jurisdictional Payroll Taxes Adjustment	<u>\$9,187</u>

In summary, we find that long-term incentive compensation and a portion of the PPP short-term incentive compensation shall be removed in the amount of \$2,301,505 (\$2,348,255 system) which results in \$10,070,813 (\$10,275,377 system) of incentive compensation being included in operating expenses. In addition, O&M expense related to stock based compensation of \$1,523,599 (\$1,554,547 system) shall also be removed. Based on our approval of Gulf's Incentive Compensation above, related reductions to plant in service of \$321,795 (\$328,750 system), accumulated depreciation of \$11,339 (\$11,605 system), depreciation expense of \$11,371 (\$11,605 system), and payroll taxes of \$9,187 (\$9,351 system) shall be made. Therefore, related reductions to plant in service of \$321,795 (\$328,750 system), accumulated depreciation of \$19,148 (\$19,598 system), depreciation expense of \$19,202 (\$19,598 system) and payroll taxes of \$9,187 (\$9,351 system) shall be made.

Therefore, based on our decisions herein, the amount of Gulf's proposed Incentive Compensation expenses that shall be included in operating expenses is \$10,070,813 (\$10,275,377 system), which is \$2,301,505 (\$2,348,255 system) less than Gulf's requested jurisdictional amount of Incentive Compensation included in O&M expense of \$12,372,318 (\$12,623,632 system). In addition, O&M expense related to stock based compensation of \$1,523,599 (\$1,554,547 system) should be removed. Related reductions to plant in service of \$321,795 (\$328,750 system), accumulated depreciation of \$19,148 (\$19,598 system), depreciation expense of \$19,202 (\$19,598 system), and payroll taxes of \$9,187 (\$9,351 system) shall be made.

**ATTACHMENT 54**

**SOUTHERN COMPANY 2016 PROXY STATEMENT**

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**PERFORMANCE SHARE PLAN**

# Notice of 2016 Annual Meeting of Stockholders and Proxy Statement



**Company Accolades**

- 2010-2016 Fortune magazine list of World's Most Admired Electric and Gas Utilities
- 40 Best Companies for Diversity – BlackEnterprise magazine
- Top 100 Military-Friendly Employer – G: Jobs magazine – Top-ranked utility for the 9<sup>th</sup> consecutive year
- Top 10 Companies for Veterans – Diversityinc – Top-ranked energy company
- Two R&D Magazine "R&D 100 Awards" related to the innovative carbon capture technology at Alabama Power's Plant Barry, including a special recognition for corporate social responsibility

**Key Compensation Program Changes**

**How and why did we change our long-term equity incentive pay program for 2015?**

- We changed the mix of long-term performance-based pay in 2015 by moving away from granting stock options, which had comprised 40% of the long-term program, and shifting the long-term equity incentive program to 100% performance shares that are earned based solely on achievement of pre-established performance goals over a three-year performance period.
- We also expanded the performance goals to include a cumulative three-year EPS goal (25% weighting) and an equity-weighted ROE goal (25% weighting), while retaining a relative TSR performance goal (50% weighting).
  - EPS supports our commitment to provide stockholders superior, risk-adjusted returns. Continuing to grow EPS is a factor in growing our dividend and TSR.
  - Equity-weighted ROE focuses on our efficiency at generating profits across our operating companies.
  - The addition of these two new performance measures reinforces our pay-for-performance philosophy as it is even more closely tied to measures that our executives can impact over a long-term performance cycle.
- We retained relative TSR as one of our performance measures. Keeping relative TSR at a 50% weighting for 2015 (as compared to a 60% weighting for the overall long-term program in 2014) ensures continued strong linkage to our stock price and alignment with investors while recognizing that market volatility can be the result of market cycles that are outside of management's control.
- We believe the move to 100% performance shares and the move away from stock options demonstrate responsible use of equity.
  - Because our historical stock price volatility is low, our beta, a measure of stock price volatility, is low. This has resulted in a low option value that translated into relatively larger stock option grants necessary to achieve targeted values. Eliminating stock options reduces the potential for dilution from large grants.

**How and why did we change our annual cash incentive pay program for 2015?**

- We added individual performance goals for executive officers to our annual cash incentive program to drive individual performance that we believe will lead to long-term success for our Company.
  - For the CEO and the CFO of Southern Company, individual performance goals represent 30% of annual compensation goals, and for the other NEOs they represent 10% of annual compensation goals.
- We believe this gives the Compensation Committee the ability to balance quantitative results with qualitative inputs by focusing on behavioral aspects of leadership that lead to sustainable long-term growth.
- The Compensation Committee has set individual goals that address, among other things, leadership development, succession planning, and fostering the culture and diversity of the organization.

**How have we enhanced our compensation governance practices?**

- In early 2016, we adopted a policy prohibiting the pledging of Southern Company stock by Southern Company executive officers and Directors, none of whom has pledged any of our stock.

**What We Do**

- ✓ On average, 81% of NEO target pay is "at-risk" based on achievement of performance goals
- ✓ Performance shares subject to achievement of three-year TSR, EPS, and ROE goals
- ✓ Clawback provision for performance-based pay
- ✓ Independent compensation consultant
- ✓ Policy against hedging and pledging
- ✓ Strong stock ownership requirements
- ✓ Annual pay risk assessment
- ✓ Severance payouts require double-trigger of change in control and termination of employment
- ✓ Annual review of tally sheets
- ✓ Ongoing stockholder engagement
- ✓ Dividends on awards received only if underlying award is earned

**What We Don't Do**

- ✗ No tax gross ups for NEOs (except on certain relocation-related expenses)
- ✗ NEOs receive limited ongoing perquisites that make up a small portion of total compensation
- ✗ No employment agreements with our executives
- ✗ No stock option repricing without stockholder approval
- ✗ No excise tax gross-ups on change-in-control severance arrangements

**ATTACHMENT 55**

**FORM 10-Q FOR THE QUARTER ENDED SEPTEMBER 30, 2016**

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**QUALIFIED PENSION PLAN**

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**UNITED STATES  
 SECURITIES AND EXCHANGE COMMISSION  
 Washington, D.C. 20549**

**FORM 10-Q**

- QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)  
 OF THE SECURITIES EXCHANGE ACT OF 1934  
 For the quarterly period ended September 30, 2016**  
**OR**  
 **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)  
 OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number	Registrant, State of Incorporation, Address and Telephone Number	I.R.S. Employer Identification No.
1-3526	<b>The Southern Company</b> (A Delaware Corporation) 30 Ivan Allen Jr. Boulevard, N.W. Atlanta, Georgia 30308 (404) 506-5000	58-0690070
1-3164	<b>Alabama Power Company</b> (An Alabama Corporation) 600 North 18 <sup>th</sup> Street Birmingham, Alabama 35203 (205) 257-1000	63-0004250
1-6468	<b>Georgia Power Company</b> (A Georgia Corporation) 241 Ralph McGill Boulevard, N.E. Atlanta, Georgia 30308 (404) 506-6526	58-0257110
001-31737	<b>Gulf Power Company</b> (A Florida Corporation) One Energy Place Pensacola, Florida 32520 (850) 444-6111	59-0276810
001-11229	<b>Mississippi Power Company</b> (A Mississippi Corporation) 2992 West Beach Boulevard Gulfport, Mississippi 39501 (228) 864-1211	64-0205820
001-37803	<b>Southern Power Company</b> (A Delaware Corporation) 30 Ivan Allen Jr. Boulevard, N.W. Atlanta, Georgia 30308 (404) 506-5000	58-2598670

Table of Contents**NOTES TO THE CONDENSED FINANCIAL STATEMENTS: (Continued)  
(UNAUDITED)*****Southern Power***

In June 2016, Southern Power issued €600 million aggregate principal amount of Series 2016A 1.00% Senior Notes due June 20, 2022 and €500 million aggregate principal amount of Series 2016B 1.85% Senior Notes due June 20, 2026. The proceeds are being allocated to renewable energy generation projects. Southern Power's obligations under its euro-denominated fixed-rate notes were effectively converted to fixed-rate U.S. dollars at issuance through cross-currency swaps, removing foreign currency exchange risk associated with the interest and principal payments. See Note (H) under " Foreign Currency Derivatives " for additional information.

In September 2016, Southern Power issued \$290 million aggregate principal amount of Series 2016C 2.75% Senior Notes due September 20, 2023. The proceeds were used for general corporate purposes, including Southern Power's growth strategy and continuous construction program, as well as repayment of amounts outstanding under the Project Credit Facilities.

Also in September 2016, Southern Power repaid \$80 million of an outstanding \$400 million floating rate bank loan and extended the maturity date of the remaining \$320 million from September 2016 to September 2018. In addition, Southern Power entered into a \$60 million aggregate principal amount floating rate bank loan bearing interest based on one-month LIBOR due September 2017. The proceeds were used to repay existing indebtedness and for other general corporate purposes.

In addition, Southern Power issued \$34 million in letters of credit during the nine months ended September 30, 2016 .

During the nine months ended September 30, 2016 , Southern Power's subsidiaries incurred an additional \$691 million of short-term borrowings pursuant to the Project Credit Facilities at a weighted average interest rate of 2.05% . Furthermore, in connection with the acquisition of the Henrietta solar facility, a subsidiary of Southern Power assumed a \$217 million construction loan, which was fully repaid prior to September 30, 2016 . In addition, Southern Power's subsidiaries issued \$16 million in letters of credit.

***Southern Company Gas***

In September 2016, Southern Company Gas Capital issued \$350 million aggregate principal amount of 2.45% Senior Notes due October 1, 2023 and \$550 million aggregate principal amount of 3.95% Senior Notes due October 1, 2046, both of which are guaranteed by Southern Company Gas. The proceeds were used to repay a \$360 million promissory note issued to Southern Company for the purpose of funding a portion of the purchase price for Southern Company Gas' 50% equity interest in SNG, to fund Southern Company Gas' purchase of Piedmont Natural Gas Company, Inc.'s (Piedmont) interest in SouthStar Energy Services, LLC (SouthStar), to make a voluntary pension contribution, to repay at maturity \$120 million aggregate principal amount of Series A Floating Rate Senior Notes due October 27, 2016, and for general corporate purposes. See Note (I) under " Southern Company – Investment in Southern Natural Gas " and " – Acquisition of Remaining Interest in SouthStar " for additional information regarding Southern Company Gas' investment in SNG and purchase of Piedmont's interest in SouthStar, respectively.

**(F) RETIREMENT BENEFITS**

Southern Company has a defined benefit, trustee, pension plan covering substantially all employees. The qualified pension plan is funded in accordance with requirements of the Employee Retirement Income Security Act of 1974, as amended. No mandatory contributions to the qualified pension plan are anticipated for the year ending December 31, 2016 . Southern Company also provides certain defined benefit pension plans for a selected group of management and highly compensated employees. Benefits under these non-qualified pension plans are funded on a cash basis. In addition, Southern Company provides certain medical care and life insurance benefits for retired employees through other postretirement benefit plans. The traditional electric operating companies fund related other postretirement trusts to the extent required by their respective regulatory commissions.

See Note 2 to the financial statements of Southern Company, Alabama Power, Georgia Power, Gulf Power, and Mississippi Power in Item 8 of the Form 10-K for additional information.

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**NOTES TO THE CONDENSED FINANCIAL STATEMENTS: (Continued)**  
**(UNAUDITED)**

Southern Company Gas has a defined benefit, trustee, pension plan covering eligible employees. The qualified pension plan is funded in accordance with requirements of the Employee Retirement Income Security Act of 1974, as amended. Southern Company Gas made a \$125 million voluntary contribution to the qualified pension plan in September 2016. Southern Company Gas also provides certain defined benefit and defined contribution plans for a selected group of management and highly compensated employees. Benefits under these non-qualified plans are largely unfunded and benefits are primarily paid using corporate assets. In addition, Southern Company Gas provides certain medical care and life insurance benefits for eligible retired employees through a postretirement benefit plan. Southern Company Gas also has a separate unfunded supplemental retirement health care plan that provides medical care and life insurance benefits to employees of discontinued businesses.

Components of the net periodic benefit costs for the three and nine months ended September 30, 2016 and 2015 were as follows:

Pension Plans	Southern Company	Alabama Power	Georgia Power	Gulf Power	Mississippi Power
	<i>(in millions)</i>				
<b>Three Months Ended September 30, 2016</b>					
Service cost	\$ 68	\$ 14	\$ 17	\$ 3	\$ 3
Interest cost	110	23	34	5	4
Expected return on plan assets	(203)	(46)	(64)	(9)	(9)
<b>Amortization</b>					
Prior service costs	3	1	1	—	1
Net (gain)/loss	45	10	14	2	2
Net periodic pension cost	\$ 23	\$ 2	\$ 2	\$ 1	\$ 1
<b>Nine Months Ended September 30, 2016</b>					
Service cost	\$ 192	\$ 43	\$ 52	\$ 9	\$ 9
Interest cost	311	71	102	14	14
Expected return on plan assets	(577)	(138)	(193)	(26)	(26)
<b>Amortization</b>					
Prior service costs	10	2	4	1	1
Net (gain)/loss	120	30	41	5	5
Net periodic pension cost	\$ 56	\$ 8	\$ 6	\$ 3	\$ 3
<b>Three Months Ended September 30, 2015</b>					
Service cost	\$ 65	\$ 14	\$ 18	\$ 3	\$ 3
Interest cost	111	26	38	5	5
Expected return on plan assets	(181)	(44)	(62)	(8)	(8)
<b>Amortization</b>					
Prior service costs	6	2	2	1	—
Net (gain)/loss	53	14	19	2	3
Net periodic pension cost	\$ 54	\$ 12	\$ 15	\$ 3	\$ 3
<b>Nine Months Ended September 30, 2015</b>					
Service cost	\$ 193	\$ 44	\$ 54	\$ 9	\$ 9
Interest cost	333	79	115	15	16
Expected return on plan assets	(543)	(133)	(188)	(24)	(25)
<b>Amortization</b>					
Prior service costs	19	5	7	1	1
Net (gain)/loss	161	41	57	7	8
Net periodic pension cost	\$ 163	\$ 36	\$ 45	\$ 8	\$ 9

**ATTACHMENT 56**

**GULF TEN YEAR SITE PLAN 2015 – 2025**

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**PREFERRED AND POTENTIAL SITES**

# **TEN YEAR SITE PLAN 2016-2025**

**FOR ELECTRIC GENERATING FACILITIES  
AND  
ASSOCIATED TRANSMISSION LINES**

**APRIL 2016**



## PREFERRED AND POTENTIAL SITES FOR CAPACITY ADDITIONS

Gulf's current plan is to either construct new generating facilities or purchase additional generating capacity by June 2023 of the current planning cycle following the expiration of its 885 MW Shell PPA. The Company's next need is anticipated to be for CT capacity. Gulf will consider its existing Florida sites at Plant Crist in Escambia County, Plant Smith in Bay County, and Plant Scholz in Jackson County, as well as its greenfield sites in Florida at Shoal River in Walton County, at Caryville in Holmes County, and at North Escambia in Escambia County as potential sites for locating future generating units in Northwest Florida.

Each of these potential sites has unique characteristics that may offer construction and/or operational advantages related to the potential installation of natural gas-fired CTs, which is the next potential type of capacity needed. Please note that the sites discussed herein are not listed in any particular order based on their individual attributes. Site selection for Gulf's next generating unit addition will be based on existing infrastructure, available acreage and land use, transmission, fuel facilities, environmental factors including evolving ozone standards, and overall project economics. The required environmental and land use information for each potential site is set forth below. The estimated peak water usage for the proposed CTs should be identical for each site mentioned below. Gulf projects that approximately 500 gallons per minute would be required for domestic, irrigation, and other potable and non-potable water uses.

**Potential Site #1: Plant Crist, Escambia County**

The project site would be located on Gulf's existing Plant Crist property in Escambia County, Florida. If a future project is ultimately located on this property, detailed studies must first be completed to determine the exact size and location of the project site within the plant property's boundaries in order to meet Gulf's needs while ensuring full compliance with local, state, and federal requirements. The plant property, approximately 10 miles north of Pensacola, Florida, can be accessed via county roads from nearby U. S. Highway 29. As shown on Schedule 1, the existing Plant Crist facility consists of 924 MW of steam generation.

**U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the Plant Crist property is found on page 83 of this chapter.

**Land Uses and Environmental Features**

The Plant Crist property is dedicated to industrial use. The land adjacent to the property is currently being used for residential, commercial, and industrial purposes. General environmental features of the undeveloped portion of the property include mixed scrub, mixed hardwood/pine forest, and some open grassy areas. This property is located on the Escambia River. There are no unique or significant environmental features on the property that would substantially affect project development.

### **Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use a combination of groundwater from on-site wells, available surface water, and reclaimed water sources.

### **Potential Site #2: Plant Smith, Bay County**

The project site would be located on Gulf's existing Plant Smith property in Bay County, Florida. If a future project is ultimately located on this property, detailed studies must first be completed to determine the exact size and location of the project site within the plant property's boundaries in order to meet Gulf's needs while ensuring full compliance with local, state, and federal requirements. The plant property, approximately 10 miles northwest of Panama City, Florida, is located on North Bay and can be accessed via a county road from nearby State Road 77. As shown on Schedule 1, the existing Plant Smith facility consists of 96 MW of steam generation per the FDEP MATS deadline extension, 556 MW of combined cycle generation, and 32 MW of CT generation.

### **U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the Plant Smith property is found on page 84 of this chapter.

### **Land Uses and Environmental Features**

The Plant Smith property is dedicated to industrial use. The land adjacent to the property is rural and consists of planted pine plantations. General environmental features of the property include a mixture of upland and

wetland areas. This property is located on North Bay, which connects to St. Andrews Bay. The property has no unique or significant environmental features that would substantially affect project development.

#### **Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use a combination of groundwater from on-site wells and available surface water.

#### **Potential Site #3: Plant Scholz, Jackson County**

The project site would be located on Gulf's existing Plant Scholz property in Jackson County, Florida. If a future project is ultimately located on this property, detailed studies must first be completed to determine the exact size and location of the project site within the plant property's boundaries in order to meet Gulf's needs while insuring full compliance with local, state, and federal requirements. The plant property, approximately 3 miles southeast of Sneads, Florida, is located on the Apalachicola River and can be accessed via a private road from nearby U. S. Highway 90. The Plant Scholz facility was retired in April 2015.

#### **U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the Plant Scholz property is found on page 85 of this chapter.

**Land Uses and Environmental Features**

The Plant Scholz property is dedicated to industrial use. The land adjacent to the property is primarily rural and in a natural state, but some agricultural development exists. General environmental features of the property include a mixture of hardwood and pine forest areas. This property is located on the Apalachicola River. Because the river is designated as Outstanding Florida Waters, certain criteria must be satisfied to ensure that the river is not significantly degraded. Water withdrawals for any future generation sited here would be limited to volumes currently permitted for Plant Scholz. There are no other unique or significant environmental features that would substantially affect project development.

**Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use a combination of groundwater from on-site wells and available surface water.

**Potential Site #4: Shoal River Property, Walton County**

The project site would be located on undeveloped Gulf property in Walton County, Florida. If the project is ultimately located on this property, detailed studies will be required to determine the exact size and location of the project site within the property's boundaries in order to meet Gulf's needs, while insuring full compliance with local, state, and federal requirements. This property, also

referred to as the Mossy Head property, is approximately 3 miles northwest of Mossy Head, Florida. It is located on the Shoal River and can be accessed via a county road from nearby U. S. Highway 90.

#### **U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the Shoal River property is found on page 86 of this chapter.

#### **Land Uses and Environmental Features**

The Shoal River property is currently dedicated to agricultural and rural residential use. The northern part of the site, some 150 acres, is designated General Agricultural in Walton County's Comprehensive Future Land Use Plan. The land adjacent to the property is rural and in a natural state. General environmental features of the property mainly include wooded upland areas. This property is located on the Shoal River. Because the river is designated as Outstanding Florida Waters, certain criteria must be satisfied to ensure that the river is not significantly degraded. There are no other unique or significant environmental features on the property that would substantially affect project development.

#### **Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use groundwater from on-site wells.

**Potential Site #5: Caryville Property, Holmes County**

The project site would be located on undeveloped Gulf property that is bisected by the Holmes/Washington County, Florida line. If the project is ultimately located on this property, detailed studies will be required to determine the exact size and location of the project site within the property's boundaries in order to meet Gulf's needs while ensuring full compliance with local, state, and federal requirements. This property is approximately 1.5 miles northeast of Caryville, Florida. It is located just east of the Choctawhatchee River and can be accessed via County Road 179 from nearby U. S. Highway 90.

**U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the Caryville property is found on page 87 of this chapter.

**Land Uses and Environmental Features**

The Caryville property is certified under the Power Plant Siting Act for two 500 MW coal-fired units, but is also suitable for CT generating units. The site is approximately 2,200 acres in size and is adjacent to a major railroad line on its southern boundary. The land surrounding the property is primarily rural and is used mainly for agriculture and timber harvesting. General environmental features of the property mainly include wooded upland areas, with areas of wetlands. There are no other unique or significant environmental features on the property that would substantially affect project development.

### **Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use groundwater from on-site wells and available surface water.

### **Potential Site #6: North Escambia Property, Escambia County**

The project site would be located on undeveloped Gulf property that is located in the northern part of Escambia County, Florida, approximately 5 miles southwest of Century, Florida. It is located just west of the Escambia River and can be accessed via County Road 4 from nearby U. S. Highway 29. If the project is ultimately located on this property, detailed studies will be required to determine the exact size and location of the project site within the property's boundaries in order to meet Gulf's needs, while insuring full compliance with local, state, and federal requirements.

### **U. S. Geological Survey (USGS) Map**

A USGS map showing the general location of the North Escambia property is found on page 88 of this chapter.

### **Land Uses and Environmental Features**

The North Escambia property is primarily dedicated to timber harvesting and agricultural use. The property is in close proximity to transmission, natural gas pipelines, railroad, major highways and access to water, all suitable to accommodate new generation needs. The site is currently 2728 acres and includes property located directly on the Escambia River to support the water supply needs for any future generating facility. The

land surrounding the property is primarily rural and is used mainly for timber harvesting and agriculture. General environmental features of the property mainly include wooded upland areas, with areas of hardwood/pine forest and wetlands. There are no other unique or significant environmental features on the property that would substantially affect future project development.

#### **Water Supply Sources**

For industrial processing, cooling, and other water needs, Gulf would likely use a combination of groundwater from on-site wells and available surface water.