Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

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ORIGINAL

GULF POWER
A SOUTHERN COMPANY

040000-PU

March 31, 2004

RECEIVED-FPSC
04 APR -1 AM 10:10
COMMISSION CLERK

Ms. Blanca Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

040313-EI

Dear Ms. Bayo:

In accordance with Rule 25-6.078, Gulf Power Company is enclosing an original and fifteen copies of its 2004 Underground Differential Cost Report (Form PSC/EAG 13) and the supporting work papers.

Also enclosed are an original and fifteen copies of the Company's tariff sheets listed below. A coded copy of each tariff sheet has been provided to show the changes to the existing tariff sheets.

Identification	New Sheet	Old Sheet
Underground	Second Rev. Sheet No. 4.23	First Rev. Sheet No. 4.23
	Fourth Rev. Sheet No. 4.24	Third Rev. Sheet No. 4.24
	Eighth Rev. Sheet No. 4.25	Seventh Rev. Sheet No. 4.25
	Twelfth Rev. Sheet No. 4.26	Eleventh Rev. Sheet No. 4.26
	Original Sheet No. 4.26.1	
	Original Sheet No. 4.26.2	
	Original Sheet No. 4.26.3	
	Seventh Rev. Sheet No. 4.27	Sixth Rev. Sheet No. 4.27
	Seventh Rev. Sheet No. 4.28	Sixth Rev. Sheet No. 4.28
	Eighth Rev. Sheet No. 4.28.1	Seventh Rev. Sheet No. 4.28.1
Form 9	Fourth Rev. Sheet No. 7.26	Third Rev. Sheet No. 7.26
	Second Rev. Sheet No. 7.26.2	First Rev. Sheet No. 7.26.2
	First Rev. Sheet No. 7.26.3	Original Sheet No. 7.26.3
	Third Rev. Sheet No. 7.26.4	Second Rev. Sheet No. 7.26.4

AUS
CAF
CMP
COM
CTR
ECR org tariff + maps + 1 cy remainder of filing
GCL
OPC
MMS
SEC 1
OTH

DOCUMENT NUMBER-DATE
04144 APR-1 04
FPSC-COMMISSION CLERK

The revised tariff sheets include the new cost differentials shown in the report. In addition to the changes related to pricing, the Company has deleted previously numbered Options 2 and 5 from the "Underground Distribution Facilities for New Residential Subdivisions" section. These infrequently used options allowed the Applicant to supply and install some of the material. In order to preserve the highest standards of workmanship and reduce the number of delays in service, these options are being eliminated. There remain three options for the Applicants.

The Company has expanded the cost per foot scenarios for three phase facilities required in the typical subdivision. These three phase facilities are most often used for lift stations. The new options are more representative of actual scenarios in today's construction environment.

Additionally, the Company has eliminated the cost per foot for underground service from overhead facilities. Instead of the standard per foot price, individualized cost differential computations will be calculated. This will eliminate a customer being charged an average price and will more accurately reflect the cost causation.

In summary, the proposed offerings provide options to the Applicants while at the same time fairly reimburse the Company for the costs to provide these services. Please return a copy of the approved tariff sheets to my attention.

Sincerely,

Susan D. Ritenour

lw

Enclosures

cc: Beggs and Lane
Jeffrey A. Stone, Esquire

WORKPAPERS

FOR

UNDERGROUND

SERVICE

GULF POWER COMPANY

April 1, 2004

Index to Worksheets

Typical Subdivision
Summary of 210 Lot Subdivision
Differential Cost

(1) Option	(2) Total URD Cost Per URD Lot ($) 210-Lot	(3) Credits for Applicants Doing & Supplying Work	(4) Credited URD Cost per Lot ($) 210-LOT	(5) Total URD Cost ($) 210-LOT	(6) Total Overhead Cost Per OH Lot ($) 210-Lot	(7) Total OH Cost ($) 210-LOT	(8) Differential Cost per Lot ($) 210-LOT
1	$1,354	$0	$1,354	$284,340	$941	$197,534	$413
2	$1,354	$120	$1,234	$259,060	$941	$197,534	$293
3	$1,354	$208	$1,146	$240,698	$941	$197,534	$205

Notes:
(1) Customer's choice of construction method.
(2) URD cost per lot as shown on Page 4 of April 1, 2004 filing.
(3) Credit to Applicant for doing a portion of the installation - see Page 4 of these work papers.
(4) Column 2 minus column 3.
(5) Column 4 multiplied by number of lots.
(6) OH cost per lot as shown on Page 4 of April 1, 2004 filing.
(7) Column 6 multiplied by number of lots.
(8) Column 4 minus column 6.

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Installs Service Duct
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf

Typical Subdivision
Developer Options
210 Lot Subdivision

Total Cost: (Base Price)

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Provides Service Duct	Credited URD Cost ($) 210 - Lot	Credited URD Cost ($) per Lot 210 - Lot	Total OH Cost ($) 210 - Lot	OH Cost ($) per Lot 210 - Lot
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf	$284,340	$1,354	$197,534	$941
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf	$259,060	$1,234	$197,534	$941
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf	$240,698	$1,146	$197,534	$941

Activity	Description	$ COST/LOT 210-LOT	Total Cost ($) 210 - Lot
A	Applicant trenches & installs primary & sec. duct	$120.38	$25,280
B	Applicant supplies primary and secondary duct	$87.44	$18,362
	Total	$207.82	$43,642

Option	Activities Performed by the Applicant	Price / Lot Reduction ($) 210 - Lot	Total Price Reduction ($) 210 - Lot
1	None	$0	$0
2	A	$120.38	$25,280
3	A+B	$207.82	$43,642

Reconcilation between Underground Material and Labor
210 Lot Single Family Residential and Breakdown of Credits Worksheet

	Service (2)		Primary		Secondary		Transformers		Tracer	Wire	Trench & Inst. 1 Duct	Trench & Inst. 2 Duct	Trench & Inst. 3 Duct	Service Trenching	Install Tracer	Stores			Activity
	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Labor	Labor	Labor	Labor		Handling	Engineering	Total	Title
Meters and Transformers	0.00	7.00					241.92	68.29								4.87	10.98	333.06	
Cable - Primary & Secondary			98.70	120.57	56.02	59.56										24.75	56.66	416.26	
Cable - Services	49.00	97.00														8.00	24.00	178.00	
Trench Primary And Secondary											68.00	21.00	4.00				15.00	108.00	A
Trench Service														114.00			18.00	132.00	
Install Tracer Wire															10.69		1.69	12.38	A
Duct - Pri and Secondary																		87.44	
Material			38.73		18.54											9.17		66.44	B
Labor				6.00		3.00											12.00	21.00	B
Tracer Wire																		5.06	
Material									3.30							0.53		3.83	
Labor										0.54							0.69	1.23	
Duct Service																		82.18	
Material	53.70															8.44		62.14	
Labor		8.58															11.46	20.04	
Total (1)	102.70	112.58	137.43	126.57	74.56	62.56	241.92	68.29	3.30	0.54	68.00	21.00	4.00	114.00	10.69	55.76	150.48	1,354.38	

Notes;
(1) Total ties to Page 4 of Gulf Power Company Underground Distribution Differential Cost Report filed April 1, 2004.
(2) Total ties Page 4 of these workpapers under Activity Section.

Activity A Total = 108+12.38 120.38
Activity B Total = 66.44+21 87.44

Typical Subdivision
Summary of 176 Lot Subdivision
Differential Cost

(1) Option	(2) Total URD Cost Per URD Lot ($) 176-LOT	(3) Credits for Applicants Doing & Supplying Work	(4) Credited URD Cost per Lot ($) 176-LOT	(5) Total URD Cost ($) 176-LOT	(6) Total Overhead Cost Per OH Lot ($) 176-LOT	(7) Total OH Cost ($) 176-LOT	(8) Differential Cost per Lot ($) 176-LOT
1	$1,065	$0	$1,065	$187,440	$702	$123,541	$363
2	$1,065	$83	$982	$172,828	$702	$123,541	$280
3	$1,065	$153	$912	$160,438	$702	$123,541	$210

Notes:

(1) Customer's choice of construction method.
(2) URD cost per lot as shown on Page 8 of April 1, 2004 filing.
(3) Credit to Applicant for doing a portion of the installation - see Page 7 of these work papers.
(4) Column 2 minus column 3.
(5) Column 4 multiplied by number of lots.
(6) OH cost per lot as shown on Page 8 of April 1, 2004 filing.
(7) Column 6 multiplied by number of lots.
(8) Column 4 minus column 6.

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Installs Service Duct
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf

Typical Subdivision
Developer Options
176 Lot Subdivision

Total Cost (Base Price)

Option	Digs Pri and Sec Trench	Installs Pri and Sec Duct	Provides Pri and Sec Duct	Digs Service Trench	Installs Service Duct	Provides Service Duct	Credited URD Cost ($) 176 - Lot	Credited URD Cost ($) per Lot 176 - Lot	Total OH Cost ($) 176 - Lot	OH Cost ($) per Lot 176 - Lot
1	Gulf	Gulf	Gulf	Gulf	Gulf	Gulf	$187,440	$1,065	$123,541	$702
2	Applicant	Applicant	Gulf	Gulf	Gulf	Gulf	$172,828	$982	$123,541	$702
3	Applicant	Applicant	Applicant	Gulf	Gulf	Gulf	$160,438	$912	$123,541	$702

Activity	Description	$ COST/LOT 176 - Lot	Total Cost ($) 176 - Lot
A	Applicant trenches & installs primary & sec duct	$83	$14,612
B	Applicant supplies primary and secondary duct	$70	$12,390
	Total	$153	$27,002

Option	Activities Performed by the Applicant	Price / Lot Reduction ($) 210 - Lot	Total Price Reduction ($) 210 - Lot
1	None	$0	$0
2	A	$83	$14,612
3	A+B	$153	$27,002

176 Lot Single Family Residential and Breakdown of Credits Worksheet

	Service (2)		Primary		Secondary		Transformers		Tracer	Wire	Trench & Inst. 1 Duct	Trench & Inst. 2 Duct	Trench & Inst. 3 Duct	Service Trenching	Install Tracer	Stores			
	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Material	Labor	Labor	Labor	Labor	Labor		Handling	Engineering	Total	
Meters and Transformers	0.00	7.00					172.04	40.12								2.64	6.14	227.94	
Cable - Primary & Secondary			59.51	74.43	69.11	71.16										20.59	46.07	340.87	
Cable - Services	37.00	81.00														6.00	20.00	144.00	
Trench Primary And Secondary											36.00	26.00	3.00				10.00	75.00	A
Trench Service														114.00			18.00	132.00	
Install Tracer Wire															6.93		1.09	8.02	A
Duct - Pri and Secondary																		70.40	
Material			23.61		21.56											7.23		52.40	B
Labor				4.00		4.00											10.00	18.00	B
Tracer Wire																		3.28	
Material									2.14							0.34		2.48	
Labor										0.35							0.45	0 80	
Duct Service																		63.29	
Material	41.90															6.63		48.53	
Labor		6.51															8.25	14.76	
Total	78.90	94.51	83.12	78.43	90.67	75.16	172 04	40.12	2.14	0.35	36.00	26.00	3.00	114.00	6.93	43.43	120.00	1,064.80	

Notes:
(1) Total ties to Page 8 of Gulf Power Company Underground Distribution Differential Cost Report filed April 1, 2004.
(2) Total ties Page 7 of these workpapers under Activity Section.

Activity A Total =	75+8.02	83.02
Activity B Total =	52.4+18	70.40

Gulf Power Company

2004 Underground Distribution Differential Cost

Report to the

Florida Public Service Commission

Gulf Power Company
2004 Underground Distribution Differential Cost Report to Florida Public Service Commission

Table of Contents

Gulf Power Company Submits the Following Data On The 210 Lot Typical Subdivision For Information Purposes Only In Accordance With Commission Order No. Docket No.

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

April 1, 2004 Filing

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

Gulf Power Company
Cost Per Lot
Overhead Material And Labor
210 Lot Single Family Residential
2004

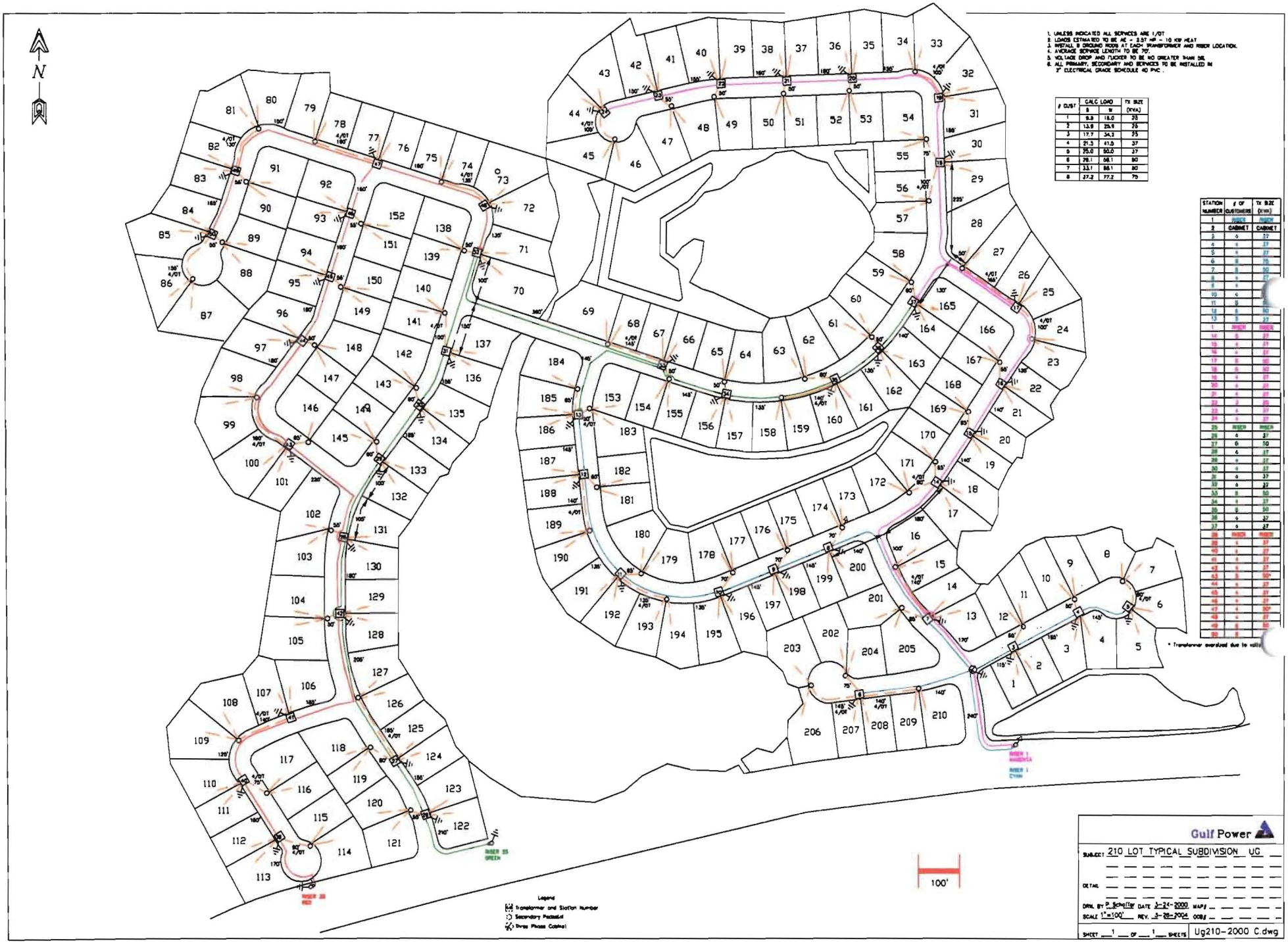
Item	Material (1)	Labor (4)	Total
Service (2)	37	39	76
Primary	18	22	40
Secondary	7	6	13
Initial Tree Trim		99	99
Poles	93	116	209
Transformers (3)	201	169	370
Subtotal	356	451	807
Stores Handling (5)	33		33
Subtotal	389	451	840
Engineering (6)		101	101
Total	389	552	941

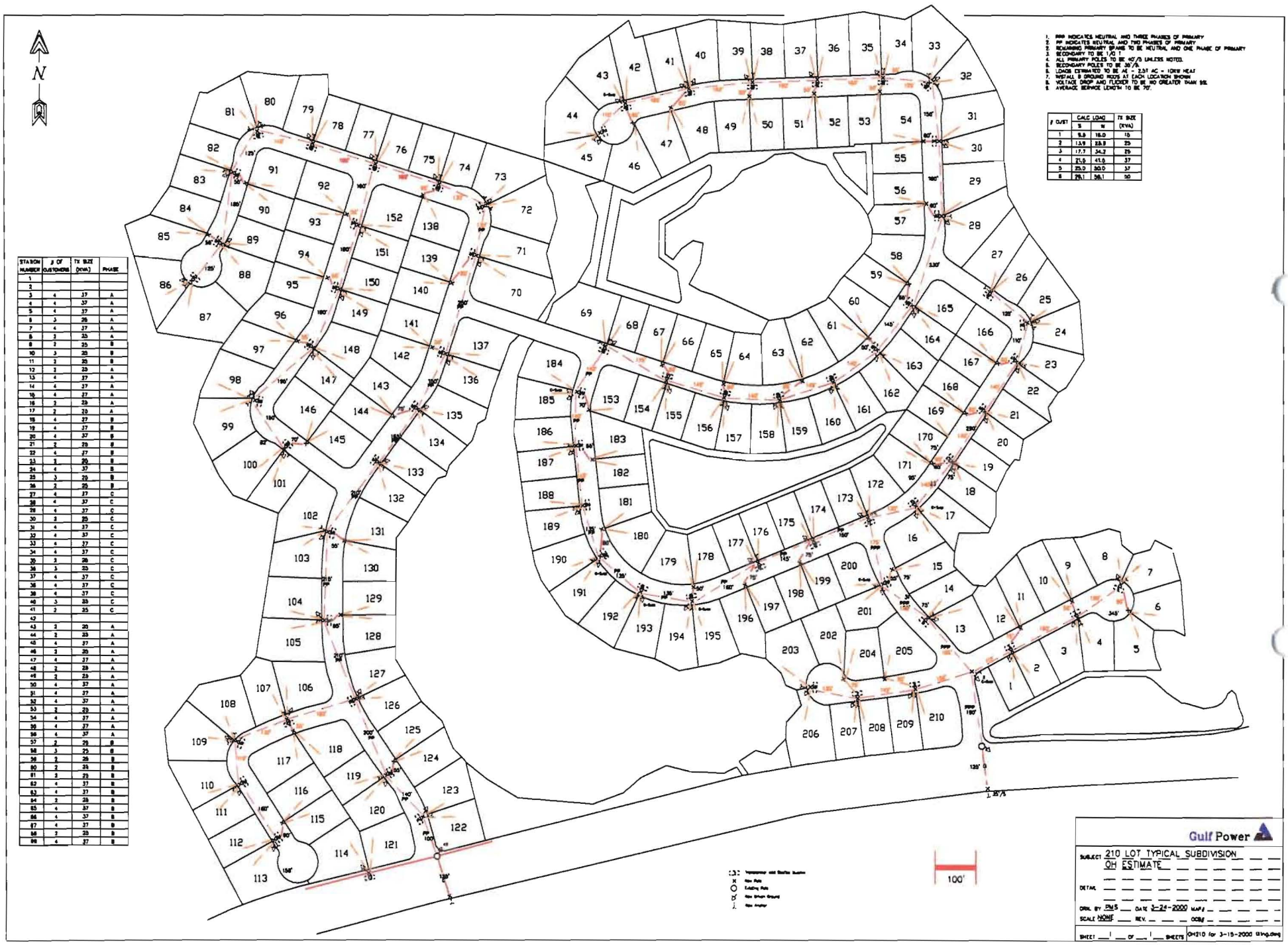
(1) Includes Sales Tax
(2) Includes Meter
(3) Includes Ground Rods, Arresters and Cutouts
(4) Includes Administrative, General Expenses, and Transportation
(5) 16% of All Material (Less Meters and Transformers)
(6) 18.0% of All Material & Labor (Less Meters and Transformers)

Gulf Power Company
Cost Per Lot
Underground Material And Labor
210 Lot Single Family Residential
2004

Item	Material (1)	Labor (4)	Total
Service (2)	103	112	215
Primary	137	127	264
Secondary	75	63	138
Transformers (3)	242	68	310
T&I 1 duct		68	68
T&I 2 ducts		21	21
T&I 3 ducts		4	4
Service Trenching		114	114
Tracer Wire	3	11	14
Subtotal	560	588	1,148
Stores Handling (5)	56		56
Subtotal	616	588	1,204
Engineering (6)		150	150
Total	616	738	1,354

(1) Includes Sales Tax
(2) Includes Meter
(3) Includes Ground Rods, Arresters and Cutouts
(4) Includes Administrative, General Expenses, and Transportation
(5) 16% of All Material (Less Meters and Transformers)
(6) 18.0% of All Material & Labor (Less Meters and Transformers)


N
1. UNLESS INDICATED ALL SERVICES ARE 1/0T.
2. LOADS ESTIMATED TO BE AC - 2.5T HP - 10 KW HEAT
3. INSTALL 8 GROUND RODS AT EACH TRANSFORMER AND RISER LOCATION.
4. AVERAGE SERVICE LENGTH TO BE 70'.
5. VOLTAGE DROP AND FLICKER TO BE NO GREATER THAN 5%.
6. ALL PRIMARY, SECONDARY AND SERVICES TO BE INSTALLED IN 2" ELECTRICAL GRADE SCHEDULE 40 PVC.
OUST
CALC LOAD
A
W
TX SIZE (KVA)
1 9.3 18.0 25
2 13.8 25.9 25
3 17.7 34.3 25
4 21.3 41.5 37
5 25.0 50.0 37
6 29.1 58.1 50
7 33.1 66.1 50
8 37.2 77.2 75
STATION NUMBER
OF CUSTOMERS
TX SIZE (KVA)
RISER
CABINET
* Transformer oversized due to voltage
Legend
Transformer and Station Number
Secondary Pedestal
Three Phase Cabinet
100'
Gulf Power
SUBJECT 210 LOT TYPICAL SUBDIVISION UG
DETAIL
DRWL BY P. Schaffer DATE 3-24-2000 MAP#
SCALE 1"=100' REV. 3-28-2004 OCB#
SHEET 1 OF 1 SHEETS
Ug210-2000 C.dwg



STATION NUMBER	# OF CUSTOMERS	TX SIZE (KVA)	PHASE
1			
2			
3	4	37	A
4	4	37	A
5	4	37	A
6	3	25	A
7	4	37	A
8	2	25	B
9	3	25	A
10	3	25	B
11	2	25	B
12	2	25	A
13	4	37	A
14	4	37	A
15	4	37	A
16	2	25	A
17	2	25	A
18	4	37	B
19	4	37	B
20	4	37	B
21	2	25	B
22	4	37	B
23	2	25	B
24	4	37	B
25	3	25	B
26	2	25	B
27	4	37	C
28	4	37	C
29	4	37	C
30	3	25	C
31	4	37	C
32	4	37	C
33	4	37	C
34	4	37	C
35	3	25	C
36	3	25	C
37	4	37	C
38	4	37	C
39	3	25	C
40	3	25	C
41	2	25	C
42			
43	2	25	A
44	2	25	A
45	4	37	A
46	3	25	A
47	4	37	A
48	2	25	A
49	2	25	A
50	4	37	A
51	4	37	A
52	4	37	A
53	2	25	A
54	4	37	A
55	4	37	A
56	4	37	A
57	2	25	B
58	3	25	B
59	2	25	B
60	2	25	B
61	3	25	B
62	4	37	B
63	4	37	B
64	2	25	B
65	4	37	B
66	4	37	B
67	4	37	B
68	3	25	B
69	4	37	B

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

April 1, 2004 Filing

Item	Overhead	Underground	Differential
Labor	412	595	183
Material	290	470	180
Total	702	1,065	363

Gulf Power Company
Cost Per Lot
Overhead Material And Labor
176 Lot Single Family Residential
2004

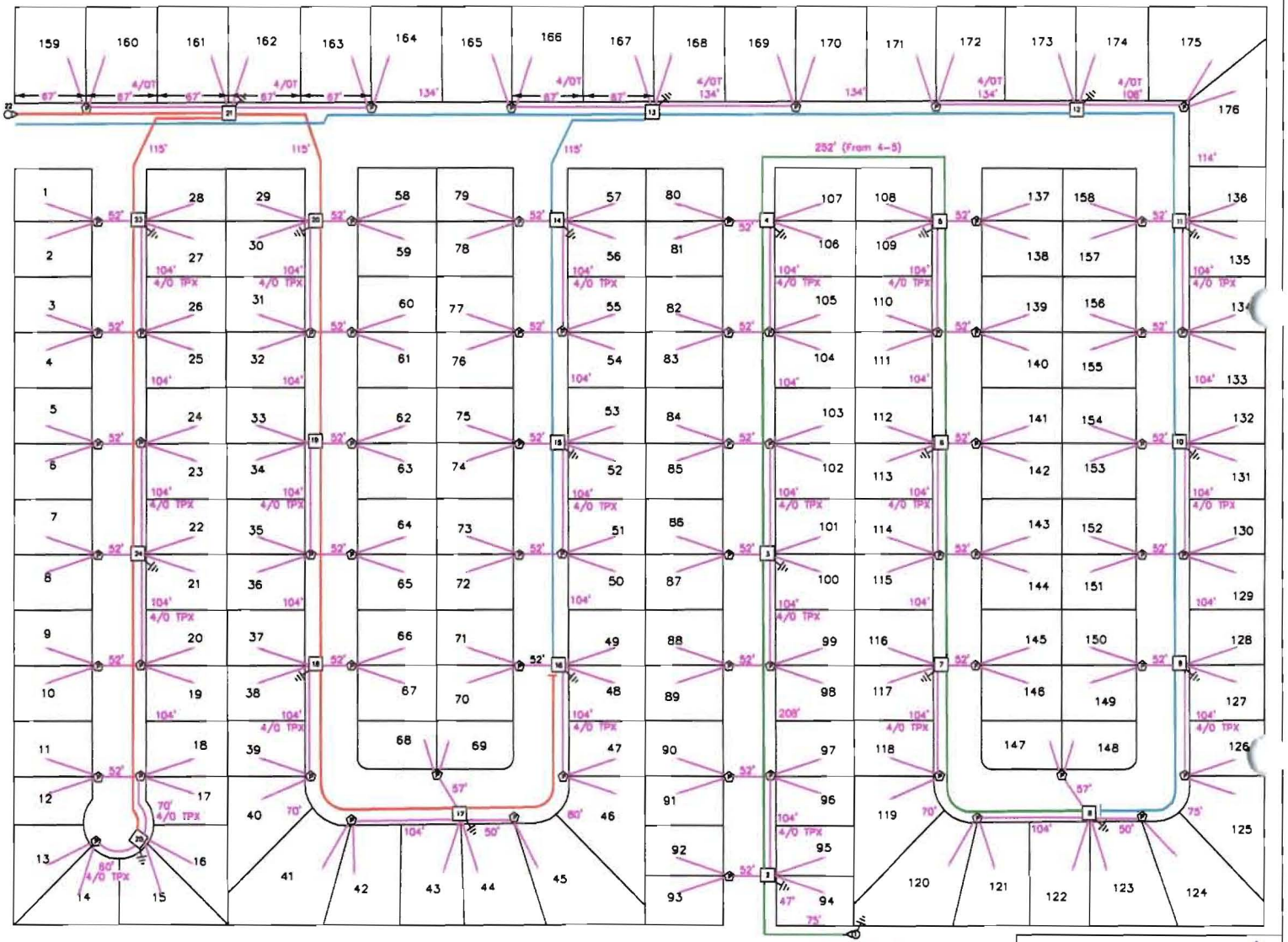
Item	Material (1)	Labor (4)	Total
Service (2)	26	30	56
Primary	11	14	25
Secondary	7	7	14
Initial Tree Trim		63	63
Poles	75	91	166
Transformers (3)	145	131	276
Subtotal	265	336	601
Stores Handling (5)	25		25
Subtotal	290	336	626
Engineering (6)		76	76
Total	290	412	702

(1) Includes Sales Tax
(2) Includes Meter
(3) Includes Ground Rods, Arresters and Cutouts
(4) Includes Administrative, General Expenses, and Transportation
(5) 16% of All Material (Less Meters and Transformers)
(6) 18.0% of All Material & Labor (Less Meters and Transformers)

Gulf Power Company
Cost Per Lot
Underground Material And Labor
176 Lot Single Family Residential
2004

Item	Material (1)	Labor (4)	Total
Service (2)	79	95	173
Primary	83	79	162
Secondary	91	75	166
Transformers (3)	172	40	212
T&I 1 duct		36	36
T&I 2 ducts		26	26
T&I 3 ducts		3	3
Service Trenching		114	114
Tracer Wire	2	7	9
Subtotal	427	475	901
Stores Handling (5)	43		43
Subtotal	470	475	945
Engineering (6)		120	120
Total	470	595	1,065

(1) Includes Sales Tax
(2) Includes Meter
(3) Includes Ground Rods, Arresters and Cutouts
(4) Includes Administrative, General Expenses, and Transportation
(5) 16% of All Material (Less Meters and Transformers)
(6) 18.0% of All Material & Labor (Less Meters and Transformers)



# CUST	CALC LOAD		TX SIZE
	S	W	(KVA)
1	8.9	13.8	25
2	12.8	21.8	25
3	16.3	28.6	25
4	19.7	34.7	25
5	22.9	41.7	37.5
6	26.6	49.1	37.5
7	30.2	56.4	50
8	33.8	63.8	50
12	47.6	92.6	75

NOTE:

1. 8 DRIVEN GROUND RODS TO BE INSTALLED AT ALL TRANSFORMER AND RISER POLE LOCATIONS.
2. ALL PRIMARY AND SECONDARY TO BE INSTALLED IN 2" ELECTRICAL GRADE SCHEDULE 40 PVC .
3. ALL SECONDARY IS 1/0 TRIPLEX, UNLESS NOTED.
4. ALL PRIMARY IS 1/0 ALUMINUM, 15 KV.
5. AE. 2 TON HP, 7.5 KW STRIP HEAT, DRYER
5. ALL SERVICES ARE 50' OF 1/0 TPX

ST #	# CUST	TX SIZE	PHASE
1	RISER		
2	8	75*	C
3	12	100*	C
4	8	75*	C
5	8	75*	C
6	8	75*	C
7	6	37.5	C
8	7	50	C
9	6	37.5	B
10	8	75*	B
11	8	75*	B
12	6	37.5	B
13	6	37.5	B
14	8	75*	B
15	8	75*	B
16	6	37.5	B
17	7	50	A
18	6	37.5	A
19	8	75*	A
20	8	75*	A
21	6	37.5	A
22	RISER		
23	8	75*	A
24	12	100*	A
25	8	50	A

* TRANSFORMER OVERSIZED DUE TO VOLTAGE DROP

Gulf Power

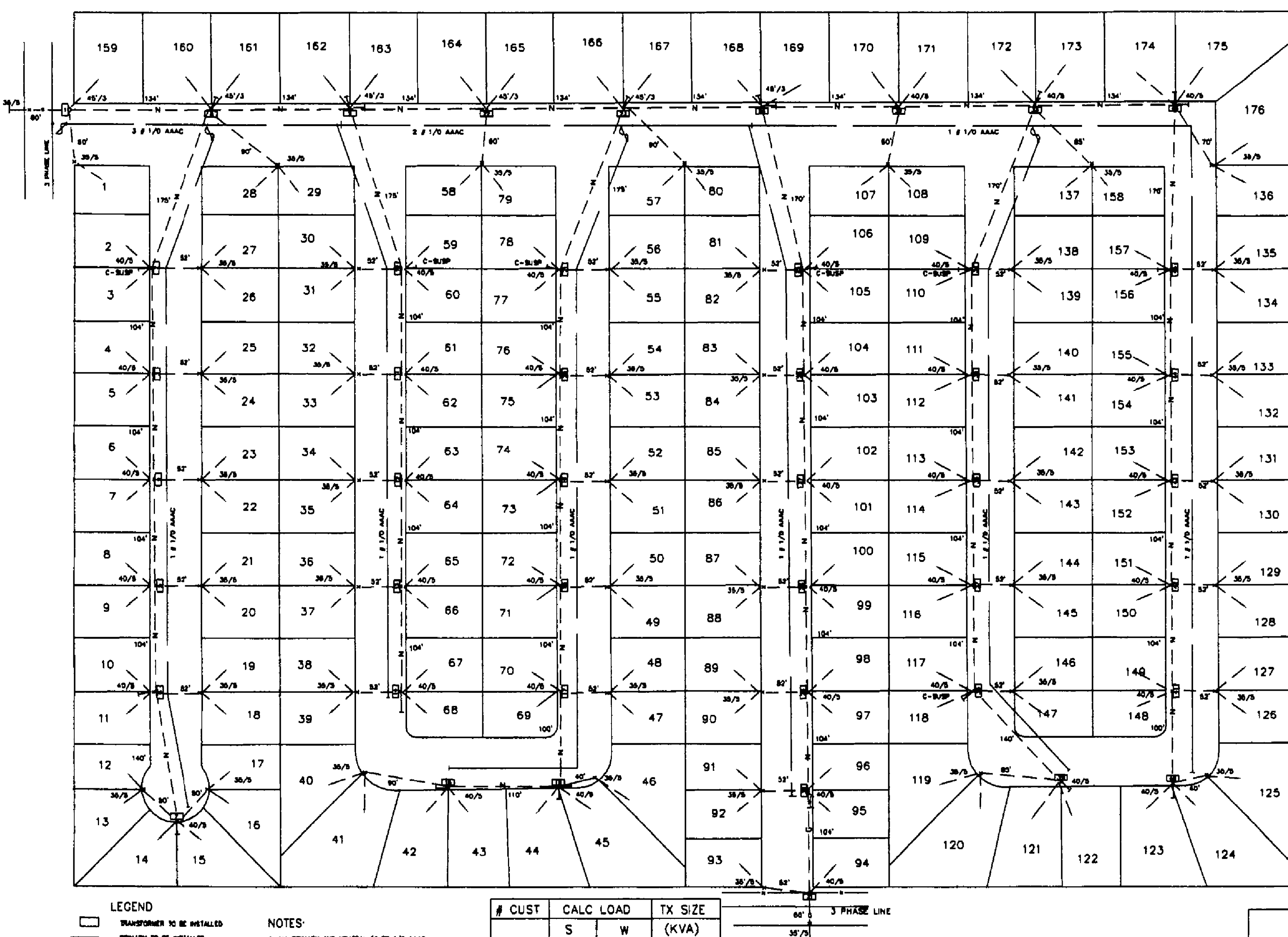
SUBJECT UG LAYOUT FOR 176-LOT TYPICAL S/D

DETAIL

DWN BY PWS DATE 3-24-00 MAP #

SCALE 1"=50' REV. 03-03-04 DGN #

SHEET 1 OF 1 SHEETS UG176_2000.DWG



NORTH

TRANSF NUMBER	NO OF CUST	TRANS. KVA	PHASE
1	2	25	3
2	4	25	3
3	4	25	3
4	4	25	3
5	4	25	3
6	4	25	3
7	6	37 5	3
8	4	25	3
9	2	25	3
10	4	25	3
11	4	25	3
12	4	25	3
13	4	25	3
14	4	25	3
15	4	25	1
16	3	25	1
17	4	25	1
18	4	25	1
19	4	25	1
20	4	25	1
21	4	25	1
22	2	25	1
23	4	25	1
24	4	25	1
25	4	25	1
26	4	25	1
27	4	25	1
28	4	25	1
29	4	25	1
30	4	25	1
31	2	25	1
32	4	25	2
33	4	25	2
34	4	25	2
35	4	25	2
36	4	25	2
37	4	25	2
38	4	25	2
39	4	25	2
40	3	25	2
41	4	25	2
42	4	25	2
43	4	25	2
44	4	25	2
45	4	25	2
46	4	25	2

LEGEND

- TRANSFORMER TO BE INSTALLED
- PRIMARY TO BE INSTALLED
- SECONDARY TO BE INSTALLED
- SERVICE WIRE TO BE INSTALLED
- NEUTRAL TO BE INSTALLED
- FUSED CUTOUT TO BE INSTALLED
- POLE TO BE INSTALLED
- EXISTING POLE LINE

NOTES:

1. ALL PRIMARY AND NEUTRAL TO BE 1/0 AAAC.
2. ALL SECONDARY TO BE 1/0 TRIPLEX UNLESS OTHERWISE NOTED
3. ALL SERVICES TO BE 1/0 TRIPLEX - 50'
4. ALL TRANSFORMER POLES TO HAVE 8 DRIVEN GROUND RODS.
5. ALL ELECTRIC, 21 HP, 7 5 HT

# CUST	CALC LOAD		TX SIZE
	S	W	(KVA)
1	8 9	13 8	10
2	12 8	21 8	25
3	16.3	28.6	25
4	19.7	34.7	25
5	22.9	41 7	37.5
6	26.6	49.1	37.5

Gulf Power

SUBJECT 176 LOTS - HIGH DENSITY - 2004 ON FILING

DETAILS

DRAWN Paul Schaller DATE 3-24-00 APPR. DATE

SCALE None Revised 03-08-04

SHEET 1 OF

GULF POWER COMPANY
2003 OVERHEAD VERSUS UNDERGROUND EXPENSES

ACCOUNT NUMBER	OPER. AND MAINT. EXPENSES	OVERHEAD	UNDERGROUND
583 - 111, 112, 113	Install & Remove OH Transformers	$603,455	
583 - 200	OH Transformers - First Cost	($234,251)	
583 - 900	OH Line - Operations	$934,279	
584 -111, 331, 332, 333	Install & Remove UG Transformers		$352,200
585 - 400	UG Transformers - First Cost		($187,485)
584 - 900, 950, 951	UG Line - Operations		$577,831
593 - 100	Tree Trim	$3,537,527	
593 - 200, 201, 203, 205, 208, 209, 210, 211, 250, 251, 295, 400	OH Poles, Towers, Conductor	$4,873,773	
594 - 100, 500, 503, 505, 511	UG Line - Maintenance		$1,831,157
595 - 100	OH Transformers - Maintenance	$761,606	
595 - 200, 300, 301	UG Transformers - Maintenance		$99,218
	TOTAL	$10,476,389	$2,672,921

GULF POWER COMPANY
JOINT TRENCHING
UG RESIDENTIAL DISTRIBUTION
2003

NONE DONE IN 2003

GULF POWER COMPANY
YEAR - END CUSTOMERS
OVERHEAD VERSUS UNDERGROUND
1972 - 2003

YEAR	OVERHEAD	UNDERGROUND	TOTAL
1972	150,536	6,088	156,624
1973	158,548	7,260	165,808
1974	163,310	8,432	171,742
1975	165,857	9,281	175,138
1976	170,138	10,589	180,727
1977	173,308	13,041	186,349
1978	177,427	14,124	191,551
1979	181,130	15,605	196,735
1980 (1)	181,937	23,756	205,693
1981	187,221	26,405	213,626
1982	191,692	29,481	221,173
1983	197,457	34,293	231,750
1984	203,256	42,061	245,317
1985	208,594	49,099	257,693
1986	212,725	54,005	266,730
1987	217,208	56,336	273,544
1988	220,563	59,184	279,747
1989	223,631	61,695	285,326
1990	226,880	63,569	290,449
1991	230,755	65,476	296,231
1992	236,862	68,178	305,040
1993	242,534	71,273	313,807
1994	247,576	74,070	321,646
1995	249,649	75,465	325,114
1996	254,725	80,107	334,832
1997	260,160	85,196	345,356
1998	264,133	89,839	353,972
1999	268,218	95,333	363,551
2000	271,620	98,499	370,119
2001	274,558	101,962	376,520
2002	278,223	105,700	383,923
2003	282,068	111,790	393,858

(1) The underground customers increases substantially due to an error in recording overhead and underground accounts. The problem was discovered and corrected in November 1980.

Tariff Sheets

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Second Revised Sheet No. 4.23
Canceling First Revised Sheet No. 4.23

PAGE	EFFECTIVE DATE

6.2.2 (continued)

Any Applicant seeking the installation of underground distribution facilities pursuant to a written request hereunder shall execute the Agreement For Underground Construction Standards set forth in Section VII of this tariff, Standard Contract Forms, at Sheet no. 7.25. Failure to execute said agreement within 180 days after the delivery by Gulf Power Company of a binding cost estimate shall result in forfeiture of the deposit made. Any subsequent request for underground facilities will require the payment of a new deposit and the presentation of a new binding cost estimate. For good cause Gulf may extend the 180 day time limit. Upon execution of the Agreement For Underground Construction Standards, payment in full of the differential cost specified in the binding cost estimate, and compliance with the requirements of this tariff, Gulf shall proceed to install the facilities identified in a timely manner.

As a condition precedent to the conversion of any overhead distribution facilities, the Applicant shall have executed agreements with all affected pole licensees (e.g. telephone, cable TV, etc.) for the simultaneous conversion of those pole licensees' facilities and provide Gulf with a copy of the Agreement(s). Such agreements shall specifically acknowledge that the affected pole licensee will coordinate the conversion with Gulf and other licensees in a timely manner so as to not create unnecessary delays. Failure to present to Gulf Power Company executed copies of any necessary agreements with affected pole licensees within 180 days after delivery of the binding cost agreement to the Applicant shall result in forfeiture of the deposit paid for the binding cost estimate, the return of any differential cost paid for the binding cost estimate, the return of any differential cost paid less any actual cost incurred, and the termination of any Agreement For Underground Construction Standards entered into between the Applicant and Gulf Power Company.

6.2.3 CHANGES TO PLANS. The Applicant shall pay for all additional costs incurred by the Company due to changes made by the Applicant in the subdivision layout or grade after original agreed upon design has been completed by the Company.

6.2.4 UNDERGROUND INSTALLATIONS NOT COVERED. Where the Applicant requests underground electric facilities not specifically covered by these Rules and Regulations, or in areas where the terrain, loads, and/or equipment are not typical, and where overhead facilities would otherwise normally be provided, the Applicant and the Company may enter into an agreement outlining the terms and conditions of the installation prior to such installation.

6.2.5 TYPE OF SYSTEM PROVIDED. Underground residential distribution facilities are of standard Company design, generally with all cable in duct or conduit and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant or governmental authority will pay the additional costs if any.

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Fourth Revised Sheet No. 4.24
Canceling Third Revised Sheet No. 4.24

PAGE	EFFECTIVE DATE

6.2.6 OWNERSHIP OF UNDERGROUND FACILITIES. The Company will install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise stated. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership. The Applicant may, subject to a contractual agreement with the Company, construct and install a portion of the underground distribution facilities provided:

(a) Such work meets the Company's construction standards;

(b) The Company will own and maintain the completed distribution facilities;

(c) such agreement is not expected to cause the general body of ratepayers to incur greater costs;

(d) the Applicant agrees to pay Gulf Power Company's current applicable hourly rate for engineering personnel for all time spent reviewing and inspecting the Applicants work done; and

(e) the Applicant agrees to rectify any deficiencies found by Gulf Power Company prior to the connection of any customers to the underground electric distribution system or the connection of the underground electric distribution facilities to Gulf Power Company's distribution system. Furthermore, the deficiencies must be corrected in a timely manner or Gulf shall construct the system improvement using overhead facilities and the Applicant will have to pay the cost of such improvement and the cost of its removal before the corrected underground facilities will be connected.

6.2.7 RIGHTS OF WAY AND EASEMENTS.

(a) General Requirements. The Company shall construct, own, operate, and maintain distribution facilities only along easements, public streets, roads, and highways which the Company has the legal right to occupy, and on public lands and private property across which rights of way and easements satisfactory to the Company may be obtained without condemnation or cost to the Company.

(b) Scheduling, Clearing, and Grading. Rights of way and easements suitable to the Company must be furnished by the Applicant in reasonable time to meet service requirements, and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.

Should paving, grass, landscaping, or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching, backfilling, and restoring the paving, grass, landscaping, and sprinkler systems to their original condition.

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Eighth Revised Sheet No. 4.25
Canceling Seventh Revised Sheet No. 4.25

PAGE	EFFECTIVE DATE

6.2.8 DAMAGE TO COMPANY'S EQUIPMENT. The Applicant shall be responsible to ensure that the Company's distribution facilities once installed, are not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in his employ, but also to his subcontractors. Should damage occur, the Applicant shall be responsible for the full cost of repairs.

6.2.9 PAYMENT OF CHARGES. The Company shall not be obligated to install any facilities until payment of applicable charges, if any, has been completed.

6.3 UNDERGROUND DISTRIBUTION FACILITIES FOR NEW RESIDENTIAL SUBDIVISIONS

6.3.1 AVAILABILITY. After receipt of proper application and compliance by the Applicant with applicable Company rules and procedures, the Company will install underground distribution facilities to provide single phase service to new residential subdivisions of five (5) or more building lots.

6.3.2 CONTRIBUTION BY APPLICANT.

(a) Prior to such installations, the Applicant and the Company will enter into an agreement outlining the terms and conditions of installation, and the Applicant will be required to pay the Company in advance the entire cost as described below:

Option	Low Density Subdivision ($ per lot)	High Density Subdivision ($ per lot)
1. Gulf supplies and installs all primary, secondary, and service trench, duct, and cable.	$413	$363
2. Applicant installs primary and secondary trench and duct system. Gulf supplies primary and secondary duct and supplies and installs service duct. Gulf supplies and installs primary, secondary, and service cable.	$293	$280
3. Applicant supplies and installs primary and secondary trench and duct. Gulf supplies primary and secondary cable. Gulf supplies and installs service duct and cable.	$206	$210

All construction done by the Applicant must meet the Company's specifications. All installations must be approved by the Company's authorized representative.

(b) The Applicant is required to pay a charge per foot and a cost differential for transformers and services (see "Three Phase Lift Station" charts below) for three phase commercial loads requiring 120/240 volt open delta, 120/208 volt wye, or 277/480 volt wye service in new residential subdivisions for each three phase service. This average cost will be added to the advanced payment in 6.3.2(a) above.

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Twelfth Revised Sheet No. 4.26
Canceling Eleventh Revised Sheet No. 4.26

PAGE	EFFECTIVE DATE

6.3.2 (continued)

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 1

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$10.85 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$7.04 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$6.40 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$5.05 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$4.41 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$2.59 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$5.80 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$1.82 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$1.82 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Sheet No. 4.26.1

PAGE	EFFECTIVE DATE

6.3.2 (continued)

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 2

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$10.45 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$6.84 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$6.00 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$4.85 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$4.01 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$2.39 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$5.60 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$1.62 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$1.62 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Sheet No. 4.26.2

PAGE	EFFECTIVE DATE

6.3.2 (continued)

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 3

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$8.56 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$5.89 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$4.11 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$3.90 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$2.12 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$1.44 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$4.66 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$0.68 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$0.68 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Sheet No. 4.26.3

PAGE	EFFECTIVE DATE

6.3.2 (continued)

(c) The Applicant is required to pay all additional costs required for a service lateral length in excess of the minimum which would have been needed to reach the Company's designated point of delivery.

(d) The above charges are based upon arrangement of distribution facilities that will permit serving the local single-phase underground distribution system within the subdivision from existing overhead feeder mains. If the feeder mains or other three-phase facilities within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or governmental agency to be installed underground, the Applicant shall pay the Company the estimated cost differential between the underground feeder mains, or other three-phase facilities and the equivalent overhead facilities.

6.3.3 FACILITIES TO BE UNDERGROUND. All service laterals and secondary and single phase primary conductors shall be underground. Appurtenances such as transformers, pedestal-mounted terminals, switching equipment, and meter cabinets may be placed above ground. Feeder mains required within a subdivision may be overhead if the Applicant and the Company determine that the additional cost of underground is not justified for that particular location, unless otherwise required by governmental authority, in which case the differential cost will be borne by the Applicant or governmental authority.

6.3.4 POINT OF DELIVERY. The point of delivery to the building shall be determined by the Company and normally will be at the point of the building nearest the point at which the underground secondary system is available to the property to be served. If the point of delivery on any building is more than fifty (50) feet in length from the available secondary system (seventy [70] feet for low density subdivisions), then the Applicant may be required to make additional payment for the excess length.

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Seventh Revised Sheet No. 4.27
Canceling Sixth Revised Sheet No. 4.27

PAGE	EFFECTIVE DATE

6.3.5 LOCATION OF METER AND SOCKET & SERVICE ENTRANCE FACILITIES. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specifications. Service conductors shall be installed, where possible, in a direct line to the point of delivery.

6.3.6 DEVELOPMENT OF SUBDIVISIONS. The above charges are based on reasonably full and timely use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where, in the opinion of the Company, service will not be required for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the applicant on a pro-rata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

6.4 UNDERGROUND DISTRIBUTION TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS

6.4.1 AVAILABILITY. After receipt of proper application and compliance by the Applicant with applicable Company rules and procedures, the Company will install underground distribution facilities within that tract of land upon which multiple-occupancy residential buildings containing five (5) or more separate dwelling units will be constructed.

6.4.2 CONTRIBUTION BY APPLICANT. Service for new multiple-occupancy residential buildings will be constructed underground within the property to be served to the point of delivery at or near the building by the Company at no charge to the Applicant, provided the Company is free to construct its service extension or extensions in the most economical manner and reasonably full use is made of the tract of land upon which the multiple-occupancy buildings will be constructed. The Applicant must pay a cost differential for any non-residential service such as a pool or office building.

6.4.3 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets of facilities for installation of the Company's meters shall be a type and manufacture approved by the Company.

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Seventh Revised Sheet No. 4.28
Canceling Sixth Revised Sheet No. 4.28

PAGE	EFFECTIVE DATE

6.5 OTHER UNDERGROUND DISTRIBUTION FACILITIES

6.5.1 APPLICABILITY. This subpart applies to requests for underground facilities addressing new construction or the conversion of existing overhead facilities except in cases involving underground facilities in new residential subdivisions. Requests for underground facilities in new residential subdivisions are controlled by subpart 6.3 of this tariff. In order for the Company to take action pursuant to a request for conversion:

(1) the conversion area must be at least two contiguous city blocks or 1000 feet in length;

(2) all electric services to the real property on both sides of the existing overhead primary lines must be part of the conversion; and

(3) all other existing overhead utility facilities (e.g. telephone, CATV, etc.) must also be converted to underground facilities.

6.5.2 NON-BINDING COST ESTIMATES. An Applicant may obtain a non-binding estimate of the charges the Applicant would be obligated to pay in order for the Company to provide underground distribution facilities. This non-binding estimate will be provided to the Applicant without any charge or fee upon completion of the Application for Underground Cost Estimate set forth in Section VII of this tariff, Standard Contract Forms, at Sheet No. 7.43.

6.5.3 BINDING COST ESTIMATES. An Applicant, upon payment of a non-refundable deposit and completion of the Application for Underground Cost Estimate set forth in Section VII of this tariff, Standard Contract Forms, at Sheet No. 7.43, may obtain an estimate of the charges for underground distribution facilities, which estimate the Company would be bound to honor as provided below. The deposit amount, which approximates the engineering costs for underground facilities associated with preparing the requested estimate, shall be calculated as follows:

New Construction	
Urban Commercial	$1,113.00 per trench mile
Urban Residential	$ 834.00 per trench mile
Rural Residential	$1,274.00 per trench mile
Conversion	
Urban Commercial	$2,274.00 per overhead primary mile
Urban Residential	$3,702.00 per overhead primary mile
Rural Residential	$3,004.00 per overhead primary mile
210 Lot Subdivision	$2,849.00 per overhead primary mile
176 Lot Subdivision	$4,982.00 per overhead primary mile

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. VI
Eighth Revised Sheet No. 4.28.1
Canceling Seventh Revised Sheet No. 4.28.1

PAGE	EFFECTIVE DATE

6.5.3 (continued)

An Applicant desiring the Company to proceed with construction of the underground facilities described in a binding cost estimate may enter into a contract with the Company based on said estimate on or before the 180th day following Applicant's receipt of the estimate. So long as the contract is entered into by such date, the contract shall provide that the charges the Applicant is obligated to pay for installation of the underground facilities will be the actual costs incurred subject to the limitation that the charges to the Applicant will not exceed 110 percent of the amount set forth in the binding estimate. So long as said contract is entered into by the date specified above, it shall further provide that the total charges the Applicant is obligated to pay for installation of underground facilities determined as set forth in section 6.5.4 below shall be reduced by the amount of the posted deposit associated with the binding cost estimate.

6.5.4 CONTRIBUTION BY APPLICANT. Prior to the installation of underground facilities covered by this subpart, the Applicant and the Company must enter into a contractual agreement setting forth the terms and conditions of the installation. The charge to be paid by the Applicant for underground facilities pursuant to the contractual agreement shall be determined as follows:

The cost of construction of the underground distribution facilities including the construction cost of the underground service lateral(s) to the meter(s) of the customer(s);

plus (if applicable) the estimated remaining book value of any existing facilities to be removed as part of the conversion of existing overhead facilities to underground, less the estimated net salvage value of the facilities to be removed;

minus the estimated construction cost to build new overhead facilities, including the service drop(s) to the meter(s) of the customer(s).

If the installation of the underground facilities is made pursuant to a contractual agreement based on a binding cost estimate received by the Applicant no more than 180 days prior to the date of the contractual agreement, the provisions of section 6.5.3 shall limit and modify the contribution to be paid by the Applicant for underground facilities.

6.5.5 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets or facilities for installation of the Company's meters shall be of a type and manufacture approved by the Company.

6.5.6 UNDERGROUND SECONDARY LATERAL SERVICE IN AN OVERHEAD RESIDENTIAL OR COMMERCIAL AREA. When requested by a residential or commercial Applicant, the Company will install, own, and maintain an underground secondary service lateral from its overhead facilities to the Applicant's point of delivery. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specification. Prior to such installation, the Applicant and the Company will enter into an agreement outlining the terms and conditions of the installation, and the Applicant will be required to pay the Company in advance the cost differential between an overhead service and an underground service. The Applicant may participate in the process by trenching and installing the duct and/or providing the duct.

ISSUED BY: Susan Story

NOW, THEREFORE, in consideration of the premises and of the mutual agreements hereinafter set forth, it is agreed by and between the parties as follows:

1. The Utility hereby agrees to permit the Applicant to construct and install all or a portion of the underground distribution facilities described herein below at the above location provided:

a) such work meets the Utility's construction standards, as set forth below:

(1) Conduit to be placed in any Utility underground distribution system must meet the specifications set forth in Exhibit "D". Conduit shall be installed in the locations specified in Exhibit "C";

(2) Primary and secondary conduit must be buried with 30" of cover or at a depth that meets applicable codes and is satisfactory to the utility and the applicant;

(3) The connection between the meter enclosure and the underground service entrance shall be in accordance with Exhibit "B";

(4) Where the applicant installs the conduit, the applicant must install a tracer wire in the trench with the conduit as specified in Exhibit "E";

(5) When the Utility supplies the conduit to the Applicant, the Utility shall take ownership of that conduit at the time it is installed by the Applicant and all other provisions of this agreement have been satisfied. When the Applicant supplies and installs the conduit, the Utility shall take ownership of that conduit at the time the cable has been installed in the conduit by the Utility and all other provisions of this agreement have been satisfied. Until such time that the Utility takes ownership of the conduit, the Applicant, or Contractor acting for the Applicant, shall be responsible for accessing and repairing the conduit;

(6) After which time the Utility takes ownership of the conduit, the Utility shall be responsible for accessing, in a reasonable manner, and repairing the conduit and cable. The Applicant's

3. By this agreement, the Applicant agrees to adhere to and meet the provisions set forth in Gulf Power Company's Tariff for Retail Electric Service, Section 6.2.6, under Ownership of Underground Facilities. A copy of said tariff is attached hereto.

4. The Applicant agrees to follow the distribution plan prepared by the Utility, and attached hereto as Exhibit "C", showing the location of all facilities to be constructed or installed pursuant to this agreement, and agrees to cause all of its contractors and employees to follow such plan. Applicant agrees that any work performed by the Applicant or its contractor shall be in accordance with National Electrical Safety Code (NESC) and local building and safety codes. Applicant agrees that all persons performing work will be licensed by appropriate authorities and will obtain necessary permits.

5. Applicant hereby expressly agrees that the Utility shall in no way be liable or responsible for any accident or damage, to persons or property, which may occur as a result or in any way connected to the Applicant, its employees or contractors installing and constructing the facilities that are the subject of this agreement. The Applicant hereby agrees to indemnify and hold harmless the Utility against any and all liability, loss, cost, damage, or any expense connected therewith, including a reasonable attorney's fee incurred in the defense of any type of court action related thereto, which may accrue to the Utility by reason of negligence, default, misconduct or strict liability of the Applicant, its employees or contractors in the installation and construction of the facilities described in this agreement. Applicant is not a contractor, subcontractor or employee of the Utility, and performs the installation and construction of the facilities described herein as an entity completely separate and apart from the Utility.

6. The Applicant agrees to cause to be conveyed to the Utility, without cost, all easements, including rights of ingress and egress, necessary or convenient to the Utility or required by it for the purpose of operating, maintaining, and removing said underground electrical distribution lines and other necessary equipment.

7. Applicant agrees to include in all conveyances of the property described in Exhibit "A", or subdivision of that property, a covenant running with the property and inuring to the benefit of the Utility that requires all electric service to that property to be underground electric service, and that no electric service shall be overhead, except where the Utility determines it is necessary based on its sole discretion. This covenant shall bind the Applicant, its successors and assigns as set forth in paragraph 9. The Utility agrees to provide

underground electric service in accordance with Exhibit "C" upon application for service by an owner or occupant and no such owner or occupant shall be provided electric service other than underground. Said electric service will be provided by the Utility under applicable Rate Schedules and its Rules and Regulations as filed with the Florida Public Service Commission.

8. The rights of owners and occupants and of the public, in and to the streets, alleys, parks and public ways encompassed within the perimeter of Exhibit "C" shall be subject to a paramount right of the Utility to utilize the same for construction, repair, maintenance and operation of an underground electrical distribution system; and no owner or occupant shall so use or occupy his property as to obstruct or interfere with the construction, repair, maintenance or operation of said electric distribution system.

9. The Applicant agrees to pay to the Utility the difference between the estimated cost of the underground electrical distribution facilities and the estimated cost of equivalent overhead electrical distribution facilities and applicable non-typical charges as set forth in Gulf Power Company's Tariff for Retail Electric Service, Section IV, Part 6. This difference is $_____ and has this day been paid by the Applicant to the Utility. The foregoing differential will take into account the cost of the underground facilities constructed and installed by the Applicant.

10. This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the Utility but shall not be assignable by the Applicant except with the written consent of the Utility first had and obtained; provided, however, that this prohibition shall not be construed to prevent the Applicant from conveying any portion of the property in the Development shown on Exhibit "A", if such conveyance is made in accordance with the terms of this instrument.

11. Representatives from the Utility and the Applicant, through their signatures below, and in witness whereof, acknowledge this agreement for Underground Construction Standards set forth above as properly executable:

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be properly executed in four counterparts as of the day and year first above written.

APPLICANT:	GULF POWER COMPANY:
By:_____	By:_____
Title: _____	Marketing General Manager
Print Name: _____	
WITNESS:	ATTEST:
_____	_____
Date:_____	Date:_____

Correspondence with the Applicant should be addressed to:

NAME: _____

FIRM: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

Legislative Format

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Second~~First~~ Revised Sheet No. 4.23
Canceling First Revised~~Original~~ Sheet No. 4.23

PAGE	EFFECTIVE DATE
	~~May 10, 1993~~

6.2.2 (continued)

Any Applicant seeking the installation of underground distribution facilities pursuant to a written request hereunder shall execute the Agreement For Underground Construction Standards~~Electric Service~~ set forth in Section VII of this tariff, Standard Contract Forms, at Sheet no. 7.25. Failure to execute said agreement within 180 days after the delivery by Gulf Power Company of a binding cost estimate shall result in forfeiture of the deposit made. Any subsequent request for underground facilities will require the payment of a new deposit and the presentation of a new binding cost estimate. For good cause Gulf may extend the 180 day time limit. Upon execution of the Agreement For Underground Construction Standards~~Electric Service~~, payment in full of the differential cost specified in the binding cost estimate, and compliance with the requirements of this tariff, Gulf shall proceed to install the facilities identified in a timely manner.

As a condition precedent to the conversion of any overhead distribution facilities, the Applicant shall have executed agreements with all affected pole licensees (e.g. telephone, cable TV, etc.) for the simultaneous conversion of those pole licensees' facilities and provide Gulf with a copy of the Agreement(s). Such agreements shall specifically acknowledge that the affected pole licensee will coordinate the conversion with Gulf and other licensees in a timely manner so as to not create unnecessary delays. Failure to present to Gulf Power Company executed copies of any necessary agreements with affected pole licensees within 180 days after delivery of the binding cost agreement to the Applicant shall result in forfeiture of the deposit paid for the binding cost estimate, the return of any differential cost paid for the binding cost estimate, the return of any differential cost paid less any actual cost incurred, and the termination of any Agreement For Underground Construction Standards~~Electric Service~~ entered into between the Applicant and Gulf Power Company.

6.2.3 CHANGES TO PLANS. The Applicant shall pay for all additional costs incurred by the Company due to changes made by the Applicant in the subdivision layout or grade after original agreed upon design has been completed by the ~~agreement between the Applicant and~~ Company.

6.2.4 UNDERGROUND INSTALLATIONS NOT COVERED. Where the Applicant requests underground electric facilities not specifically covered by these Rules and Regulations, or in areas where the terrain, loads, and/or equipment are ~~is~~ not typical, and where overhead facilities would otherwise normally be provided, the Applicant and the Company may enter into an agreement outlining the terms and conditions of the installation prior to such installation.

6.2.5 TYPE OF SYSTEM PROVIDED. Underground residential distribution facilities are of standard Company design, generally with all cable in duct or conduit and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant or governmental authority will pay the additional costs if any.

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Fourth~~Third~~ Revised Sheet No. 4.24
Canceling Third~~Second~~ Revised Sheet No. 4.24

PAGE	EFFECTIVE DATE ~~November 26, 1996~~

~~6.2.5 TYPE OF SYSTEM PROVIDED. Underground residential distribution facilities are of standard Company design, generally with all cable in duct or conduit and above-grade appurtenances. Unless otherwise stated, service provided will be 120/240 volt single phase. If other types of facilities are requested by the Applicant or required by governmental authority, the Applicant or governmental authority will pay the additional costs if any.~~

6.2.6 OWNERSHIP OF UNDERGROUND FACILITIES. The Company will install, own, and maintain the electric distribution facilities up to the designated point of delivery except as otherwise stated. Any payment made by the Applicant under the provisions of these Rules will not convey to the Applicant any rights of ownership. The Applicant may, subject to a contractual agreement with the Company, construct and install ~~all or~~ a portion of the underground distribution facilities provided:

(a) Such work meets the Company's construction standards;

(b) The Company will own and maintain the completed distribution facilities;

(c) such agreement is not expected to cause the general body of ratepayers to incur greater costs;

(d) the Applicant agrees to pay Gulf Power Company's current applicable hourly rate for engineering personnel for all time spent reviewing and inspecting the Applicants work done; and

(e) the Applicant agrees to rectify any deficiencies found by Gulf Power Company prior to the connection of any customers to the underground electric distribution system or the connection of the underground electric distribution facilities to Gulf Power Company's distribution system. Furthermore, the deficiencies must be corrected in a timely manner or Gulf shall construct the system improvement using overhead facilities and the Applicant will have to pay the cost of such improvement and the cost of its removal before the corrected underground facilities will be connected.

6.2.7 RIGHTS OF WAY AND EASEMENTS.

(a) General Requirements. The Company shall construct, own, operate, and maintain distribution facilities only along easements, public streets, roads, and highways which the Company has the legal right to occupy, and on public lands and private property across which rights of way and easements satisfactory to the Company may be obtained without condemnation or cost to the Company.

(b) Scheduling, Clearing, and Grading. Rights of way and easements suitable to the Company must be furnished by the Applicant in reasonable time to meet service requirements, and must be cleared of trees, tree stumps, paving and other obstructions, staked to show property lines and final grade, and must be graded to within six (6) inches of final grade by the Applicant before the Company will commence construction, all at no charge to the Company. Such clearing and grading must be maintained by the Applicant during construction by the Company. Grade stakes must be provided at transformer locations.

Should paving, grass, landscaping, or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching, backfilling, and restoring the paving, grass, landscaping, and sprinkler systems to their original condition.

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. IV
EighthSeventh Revised Sheet No. 4.25
Canceling SeventhSixth Revised Sheet No. 4.25

PAGE	EFFECTIVE DATE
	November 28, 2000

6.2.7 (continued)

Should paving, grass, landscaping, or sprinkler systems be installed prior to the construction of the underground distribution facilities, the Applicant shall pay the added costs of trenching, backfilling, and restoring the paving, grass, landscaping, and sprinkler systems to their original condition.

6.2.8 DAMAGE TO COMPANY'S EQUIPMENT. The Applicant shall be responsible to ensure that the Company's distribution facilities once installed, are not damaged, destroyed, or otherwise disturbed during the construction of the project. This responsibility shall extend not only to those in his employ, but also to his subcontractors. Should damage occur, the Applicant shall be responsible for the full cost of repairs.

6.2.9 PAYMENT OF CHARGES. The Company shall not be obligated to install any facilities until payment of applicable charges, if any, has been completed.

6.3 UNDERGROUND DISTRIBUTION FACILITIES FOR NEW RESIDENTIAL SUBDIVISIONS

6.3.1 AVAILABILITY. After receipt of proper application and compliance by the Applicant with applicable Company rules and procedures, the Company will install underground distribution facilities to provide single phase service to new residential subdivisions of five (5) or more building lots.

6.3.2 CONTRIBUTION BY APPLICANT.

(a) Prior to such installations, the Applicant and the Company will enter into an agreement outlining the terms and conditions of installation, and the Applicant will be required to pay the Company in advance the entire cost as described below:

Option	Low Density Subdivision ($ per lot)	High Density Subdivision ($ per lot)	Three Phase Loads see 6.3.2(b) (per foot)
1. Gulf supplies and installs all primary, secondary, and service trench, duct, and cable.	$413$429	$363$371	$3.69
2. Gulf supplies and installs all primary and secondary trench, duct, and cable. Gulf installs service cable in duct supplied and installed by the Applicant.	$202	$158	$3.41
2.3. Applicant installs primary and secondary trench and duct system. Gulf supplies primary and secondary duct and supplies and installs service duct. Gulf supplies and installs primary, secondary, and service cable.	$293$274	$280$255	$3.37
3.4. Applicant supplies and installs primary and secondary trench and duct. Gulf supplies primary and secondary cable. Gulf supplies and installs service duct and cable.	$206$234	$210$223	$2.99
5. Applicant installs primary and secondary trench and duct. Gulf supplies primary and secondary duct. Applicant supplies and installs service duct. Gulf supplies and installs primary, secondary, and service cable.	$46	$41	$3.09

All construction done by the Applicant must meet the Company's specifications. All installations must be approved by the Company's authorized representative.

(b) The Applicant is required to pay a charge per foot and a cost differential for transformers and services (see "Three Phase Lift Station" charts below) for three phase commercial loads requiring 120/240 volt open delta, 120/208 volt wye, or 277/480 volt wye service in new residential subdivisions for each three phase service. This average cost will be added to the advanced payment in 6.3.2(a) above.

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. IV
TwelfthEleventh Revised Sheet No. 4.26
Canceling EleventhTenth Revised Sheet No. 4.26

PAGE	EFFECTIVE DATE
	November 28, 2000

6.3.2 (continued)

All construction done by the Applicant must meet the Company's specifications. All installations must be approved by the Company's authorized representative.

(b) The Applicant is required to pay a charge per foot (see "Three Phase Loads" column above) for three phase commercial loads requiring 120/240 volt service in new residential subdivisions (example: lift stations, etc.) for each three phase service. This average cost will be added to the advanced payment in 6.3.2(a) above.

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 1

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	SINGLE PHASE	TWO PHASES	THREE PHASES
< 5HP	$10.85 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$7.04 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$6.40 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$5.05 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$4.41 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$2.59 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	SINGLE PHASE	TWO PHASES	THREE PHASES
< 5HP	$5.80 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$1.82 per ft	$0 cost per ft	$0 cost per ft

- - - - -	plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP - - - - -	$1.82 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Sheet No. 4.26.1

PAGE	EFFECTIVE DATE

6.3.2 (continued)

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 2

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$10.45 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$6.84 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$6.00 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$4.85 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$4.01 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$2.39 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	**SINGLE PHASE**	**TWO PHASES**	**THREE PHASES**
< 5HP	$5.60 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$1.62 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$1.62 per ft plus 2 padmount tx,	$0 cost per ft plus 2 padmount tx,	$0 cost per ft plus 2 padmount tx,

-	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Sheet No. 4.26.2

PAGE	EFFECTIVE DATE

6.3.2 (continued)

THREE PHASE LIFT STATION
COSTS TO PROVIDE 3 PH SVC TO LIFT STATION W/IN TYPICAL SUBDIVISION - OPTION 3

CUSTOMER REQUEST: 120/208 or 277/480

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	SINGLE PHASE	TWO PHASES	THREE PHASES
< 5HP	$8.56 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$5.89 per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$4.11 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$3.90 per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$2.12 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$1.44 per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service	$0 cost per ft plus 3ph padmount tx, pad, and ug service minus 3 oh transformers, 3 cutouts, 3 arresters, cluster mt, and service

CUSTOMER REQUEST: 120/240 OPEN DELTA

	AVAILABLE UNDERGROUND FACILITIES		
MOTOR SIZE	SINGLE PHASE	TWO PHASES	THREE PHASES
< 5HP	$4.66 per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus one oh transformer, cutout, arrester, and service
5HP < X < 25HP	$0.68 per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	$0 cost per ft plus 2 padmount tx, 2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service
> 25HP	$0.68 per ft plus 2 padmount tx,	$0 cost per ft plus 2 padmount tx,	$0 cost per ft plus 2 padmount tx,

- - - -	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service	2 pads, and ug service minus 2 oh transformers, 2 cutouts, 2 arresters, and service

ISSUED BY: Susan Story

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Original Revised Sheet No. 4.26.3

PAGE	EFFECTIVE DATE

6.3.2 (continued)

(c) The Applicant is required to pay all additional costs required for a service lateral length in excess of the minimum which would have been needed to reach the Company's designated point of delivery.

(d) The above charges are based upon arrangement of distribution facilities that will permit serving the local single-phase underground distribution system within the subdivision from existing overhead feeder mains. If the feeder mains or other three-phase facilities within the subdivision are deemed necessary by the Company to provide and/or maintain adequate service and are required by the Applicant or governmental agency to be installed underground, the Applicant shall pay the Company the estimated cost differential between the underground feeder mains, or other three-phase facilities and the equivalent overhead facilities.

6.3.3 FACILITIES TO BE UNDERGROUND. All service laterals and secondary and single phase primary conductors shall be underground. Appurtenances such as transformers, pedestal-mounted terminals, switching equipment, and meter cabinets may be placed above ground. Feeder mains required within a subdivision may be overhead if the Applicant and the Company determine that the additional cost of underground is not justified for that particular location, unless otherwise required by governmental authority, in which case the differential cost will be borne by the Applicant or governmental authority.

6.3.4 POINT OF DELIVERY. The point of delivery to the building shall be determined by the Company and normally will be at the point of the building nearest the point at which the underground secondary system is available to the property to be served. If the point of delivery on any building is more than fifty (50) feet in length from the available secondary system (seventy [70]~~sixty-five [65]~~ feet for low density subdivisions), then the Applicant may be required to make additional payment for the excess length.

~~6.3.5 LOCATION OF METER AND SOCKET & SERVICE ENTRANCE FACILITIES. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specifications. Service conductors shall be installed, where possible, in a direct line to the point of delivery.~~

~~6.3.6 DEVELOPMENT OF SUBDIVISIONS. The above charges are based on reasonably full and timely use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where, in the opinion of the~~

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. IV
SeventhSixth Revised Sheet No. 4.27
Canceling SixthFifth Revised Sheet No. 4.27

PAGE	EFFECTIVE DATE August 19, 1997

6.3.5 LOCATION OF METER AND SOCKET & SERVICE ENTRANCE FACILITIES. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specifications. Service conductors shall be installed, where possible, in a direct line to the point of delivery.

6.3.6 DEVELOPMENT OF SUBDIVISIONS. The above charges are based on reasonably full and timely use of the land being developed. Where the Company is required to construct underground electric facilities through a section or sections of the subdivision or development where, in the opinion of the

6.3.6 (continued)

Company, service will not be required for at least two years, the Company may require a deposit from the Applicant before construction is commenced. This deposit, to guarantee performance, will be based on the estimated total cost of such facilities rather than the differential cost. The amount of the deposit, without interest, in excess of any charges for underground service will be returned to the applicant on a pro-rata basis at quarterly intervals on the basis of installations to new customers. Any portion of such deposit remaining unrefunded, after five years from the date the Company is first ready to render service from the extension, will be retained by the Company.

6.4 UNDERGROUND DISTRIBUTION TO MULTIPLE-OCCUPANCY RESIDENTIAL BUILDINGS

6.4.1 AVAILABILITY. After receipt of proper application and compliance by the Applicant with applicable Company rules and procedures, the Company will install underground distribution facilities within that tract of land upon which multiple-occupancy residential buildings containing five (5) or more separate dwelling units will be constructed.

6.4.2 CONTRIBUTION BY APPLICANT. Service for new multiple-occupancy residential buildings will be constructed underground within the property to be served to the point of delivery at or near the building by the Company at no charge to the Applicant, provided the Company is free to construct its service extension or extensions in the most economical manner and reasonably full use is made of the tract of land upon which the multiple-occupancy buildings will be constructed. The Applicant must pay a cost differential for any non-residential service such as a pool or office building.

6.4.3 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets of facilities for installation of the Company's meters shall be a type and manufacture approved by the Company.

~~6.5 OTHER UNDERGROUND DISTRIBUTION FACILITIES~~

~~6.5.1 APPLICABILITY. This subpart applies to requests for underground facilities addressing new construction or the conversion of existing overhead facilities except in cases involving underground facilities in new residential subdivisions. Requests for underground facilities in new residential subdivisions are controlled by subpart 6.3 of this tariff. In order for the Company to take action pursuant to a request for conversion:~~

~~(1) the conversion area must be at least two contiguous city blocks or 1000 feet in length;~~

~~(2) all electric services to the real property on both sides of the existing overhead primary lines must be part of the conversion; and~~

~~(3) all other existing overhead utility facilities (e.g. telephone, CATV, etc.) must also be converted to underground facilities.~~

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. IV
Seventh~~Sixth~~ Revised Sheet No. 4.28
Canceling Sixth~~Fifth~~ Revised Sheet No. 4.28

PAGE	EFFECTIVE DATE ~~November 28, 2000~~

6.5 OTHER UNDERGROUND DISTRIBUTION FACILITIES

6.5.1 APPLICABILITY. This subpart applies to requests for underground facilities addressing new construction or the conversion of existing overhead facilities except in cases involving underground facilities in new residential subdivisions. Requests for underground facilities in new residential subdivisions are controlled by subpart 6.3 of this tariff. In order for the Company to take action pursuant to a request for conversion:

(1) the conversion area must be at least two contiguous city blocks or 1000 feet in length;

(2) all electric services to the real property on both sides of the existing overhead primary lines must be part of the conversion; and

(3) all other existing overhead utility facilities (e.g. telephone, CATV, etc.) must also be converted to underground facilities.

6.5.2 NON-BINDING COST ESTIMATES. An Applicant may obtain a non-binding estimate of the charges the Applicant would be obligated to pay in order for the Company to provide underground distribution facilities. This non-binding estimate will be provided to the Applicant without any charge or fee upon completion of the Application for Underground Cost Estimate set forth in Section VII of this tariff, Standard Contract Forms, at Sheet No. 7.43.

6.5.3 BINDING COST ESTIMATES. An Applicant, upon payment of a non-refundable deposit and completion of the Application for Underground Cost Estimate set forth in Section VII of this tariff, Standard Contract Forms, at Sheet No. 7.43, may obtain an estimate of the charges for underground distribution facilities, which estimate the Company would be bound to honor as provided below. The deposit amount, which approximates the engineering costs for underground facilities associated with preparing the requested estimate, shall be calculated as follows:

New Construction	
Urban Commercial	$1,113.00 per trench mile
Urban Residential	$ 834.00 per trench mile
Rural Residential	$1,274.00 per trench mile
Conversion	
Urban Commercial	$2,274.00 per overhead primary mile
Urban Residential	$3,702.00 per overhead primary mile
Rural Residential	$3,004.00 per overhead primary mile
210 Lot Subdivision	$2,849.00 per overhead primary mile
176 Lot Subdivision	$4,982.00 per overhead primary mile

~~An Applicant desiring the Company to proceed with construction of the underground facilities described in a binding cost estimate may enter into a contract with the Company based on said estimate on or before the 180th day following Applicant's receipt of the estimate. So long as the contract is entered into by such date, the contract shall provide that the charges the Applicant is obligated to pay for installation of the underground facilities will be the actual costs incurred subject to the limitation that the charges to the Applicant will not exceed 110 percent of the amount set forth in the binding estimate. So long as said contract is entered into by the date specified above, it shall further provide that the total charges the Applicant is obligated to pay for installation of underground facilities determined as set forth in section 6.5.4 below shall be reduced by the amount of the posted deposit associated with the binding cost estimate.~~

6.5.4 CONTRIBUTION BY APPLICANT. ~~Prior to the installation of underground facilities covered by this subpart, the Applicant and the Company must enter into a contractual agreement setting forth the terms and conditions of the installation. The charge to be paid by the Applicant for underground facilities pursuant to the contractual agreement shall be determined as follows:~~

ISSUED BY: Susan Story~~Travis Bowden~~

GULF POWER
A SOUTHERN COMPANY

Section No. VI
EighthSeventh Revised Sheet No. 4.28.1
Canceling SeventhSixth Revised Sheet No. 4.28.1

PAGE	EFFECTIVE DATE
	November 28, 2000

6.5.3 (continued)

An Applicant desiring the Company to proceed with construction of the underground facilities described in a binding cost estimate may enter into a contract with the Company based on said estimate on or before the 180th day following Applicant's receipt of the estimate. So long as the contract is entered into by such date, the contract shall provide that the charges the Applicant is obligated to pay for installation of the underground facilities will be the actual costs incurred subject to the limitation that the charges to the Applicant will not exceed 110 percent of the amount set forth in the binding estimate. So long as said contract is entered into by the date specified above, it shall further provide that the total charges the Applicant is obligated to pay for installation of underground facilities determined as set forth in section 6.5.4 below shall be reduced by the amount of the posted deposit associated with the binding cost estimate.

6.5.4 CONTRIBUTION BY APPLICANT. Prior to the installation of underground facilities covered by this subpart, the Applicant and the Company must enter into a contractual agreement setting forth the terms and conditions of the installation. The charge to be paid by the Applicant for underground facilities pursuant to the contractual agreement shall be determined as follows:

~~6.5.4 (continued)~~

The cost of construction of the underground distribution facilities including the construction cost of the underground service lateral(s) to the meter(s) of the customer(s);

plus (if applicable) the estimated remaining book value of any existing facilities to be removed as part of the conversion of existing overhead facilities to underground, less the estimated net salvage value of the facilities to be removed;

minus the estimated construction cost to build new overhead facilities, including the service drop(s) to the meter(s) of the customer(s).

If the installation of the underground facilities is made pursuant to a contractual agreement based on a binding cost estimate received by the Applicant no more than 180 days prior to the date of the contractual agreement, the provisions of section 6.5.3 shall limit and modify the contribution to be paid by the Applicant for underground facilities.

6.5.5 METER SOCKETS AND SERVICE ENTRANCE FACILITIES. The Applicant shall install service entrance facilities including meter sockets or suitable facilities for installation of the Company's meters at a location suitable to the Company. Meter sockets or facilities for installation of the Company's meters shall be of a type and manufacture approved by the Company.

6.5.6 UNDERGROUND SECONDARY LATERAL SERVICE IN AN OVERHEAD RESIDENTIAL OR COMMERCIAL AREA. When requested by a residential or commercial Applicant, the Company will install, own, and maintain an ~~single phase~~ underground secondary service lateral from its overhead facilities to the Applicant's point of delivery. The Applicant shall install a meter socket and suitable service entrance facilities at the point designated by the Company in accordance with the Company's specification. Prior to such installation, the Applicant and the Company will enter into an agreement outlining the terms and conditions of the installation, and the Applicant will be required to pay the Company in advance the cost~~following average~~ differential ~~cost~~ between an overhead service and an underground service. ~~lateral for service laterals up to 200 feet:~~ The Applicant may participate in the process by trenching and installing the duct and/or providing the duct.

~~Single Phase Residential or Commercial Applications up to 400 amps Main.~~
~~Scenario: Formula:~~

1. Gulf Power Co. supplies material and labor.	$480 – 0.1130 per foot
2. Applicant digs and covers ditch.	$282 – 0.2248 per foot
3. Applicant digs and covers ditch and installs duct. Gulf Power Co. supplies all materials.	$269 – 1.1583 per foot
4. Applicant digs and covers ditch, installs duct and installs cable in duct. Gulf Power Co. supplies all materials.	$269 – 1.7693 per foot
5. Applicant digs and covers ditch, installs, and purchases duct.	$255 – 1.7313 per foot
6. Applicant digs and covers ditch, purchases and installs duct, and installs cable in duct.. Gulf Power Co. supplies conductor.	$255 – 2.3423 per foot

Three Phase Residential or Commercial Applications up to 400 amps Main.

Scenario:	Formula:
1. Gulf Power Co. supplies material and labor.	$558 – 1.5363 per foot
2. Applicant digs and covers ditch.	$360 – 1.6480 per foot
3. Applicant digs and covers ditch and installs duct. Gulf supplies all materials.	$347 – 2.5815 per foot
4. Applicant digs and covers ditch, installs duct and installs cable in duct. Gulf Power Co. supplies all materials.	$347 – 4.4195 per foot
5. Applicant digs and covers ditch, installs and purchases duct.	$322 – 3.8763 per foot
6. Applicant digs and covers ditch, purchases and installs duct, and installs cable in duct. Gulf Power Co. supplies conductor.	$322 – 4.4873 per foot

Scenario 4 and 6 are only available to qualified people as defined by Gulf or local inspection authorities.

Service laterals in excess of 200 feet shall be based upon a specific cost estimate.

ISSUED BY: Susan StoryTravis Bowden

NOW, THEREFORE, in consideration of the premises and of the mutual agreements hereinafter set forth, it is agreed by and between the parties as follows:

1. The Utility hereby agrees to permit the Applicant to construct and install all or a portion of the underground distribution facilities described herein below at the above location provided:

a) such work meets the Utility's construction standards, as set forth below:

(1) Conduit to be placed in any Utility underground distribution system must meet the specifications set forth in Exhibit "D". Conduit shall be installed in the locations specified in Exhibit "C";

(2) Primary and secondary conduit must be buried with 30" of cover~~, secondary and service conduit must be buried with 24" (30" preferred) of cover~~ or at a depth that meets applicable codes and is satisfactory to the utility and the applicant;

(3) The connection between the meter enclosure and the underground service entrance shall be in accordance with Exhibit "B";

(4) Where the applicant installs the conduit, the applicant must install a tracer wire in the trench with the conduit as specified in Exhibit "E";

(5) When the Utility supplies the conduit to the Applicant, the Utility shall take ownership of that conduit at the time it is installed by the Applicant and all other provisions of this agreement have been satisfied. When the Applicant supplies and installs the conduit, the Utility shall take ownership of that conduit at the time the cable has been installed in the conduit by the Utility and all other provisions of this agreement have been satisfied. Until such time that the Utility takes ownership of the conduit, the Applicant, or Contractor acting for the Applicant, shall be responsible for accessing and repairing the conduit;

(6) After which time the Utility takes ownership of the conduit, the Utility shall be responsible for accessing, in a reasonable manner, and repairing the conduit and cable. The Applicant's

3. By this agreement, the Applicant agrees to adhere to and meet the provisions set forth in Gulf Power Company's Tariff for Retail Electric Service, Section 6.2.6, under Ownership of Underground Facilities. A copy of said tariff is attached hereto.

4. The Applicant agrees to follow the distribution plan prepared by the Utility, and attached hereto as Exhibit "C", showing the location of all facilities to be constructed or installed pursuant to this agreement, and agrees to cause all of its contractors and employees to follow such plan. Applicant agrees that any work performed by the Applicant or its contractor shall be in accordance with National Electrical Safety Code (NESC)national and local building and safety codes. Applicant agrees that all persons performing work will be licensed by appropriate authorities and will obtain necessary permits.

5. Applicant hereby expressly agrees that the Utility shall in no way be liable or responsible for any accident or damage, to persons or property, which may occur as a result or in any way connected to the Applicant, its employees or contractors installing and constructing the facilities that are the subject of this agreement. The Applicant hereby agrees to indemnify and hold harmless the Utility against any and all liability, loss, cost, damage, or any expense connected therewith, including a reasonable attorney's fee incurred in the defense of any type of court action related thereto, which may accrue to the Utility by reason of negligence, default, misconduct or strict liability of the Applicant, its employees or contractors in the installation and construction of the facilities described in this agreement. Applicant is not a contractor, subcontractor or employee of the Utility, and performs the installation and construction of the facilities described herein as an entity completely separate and apart from the Utility.

6. The Applicant agrees to cause to be conveyed to the Utility, without cost, all easements, including rights of ingress and egress, necessary or convenient to the Utility or required by it for the purpose of operating, maintaining, and removing said underground electrical distribution lines and other necessary equipment.

7. Applicant agrees to include in all conveyances of the property described in Exhibit "A", or subdivision of that property, a covenant running with the property and inuring to the benefit of the Utility that requires all electric service to that property to be underground electric service, and that no electric service shall be overhead, except where the Utility determines it is necessary based on its sole discretion. This covenant shall bind the Applicant, its successors and assigns as set forth in paragraph 910. The Utility agrees to provide

underground electric service in accordance with Exhibit "C" upon application for service by an owner or occupant and no such owner or occupant shall be provided electric service other than underground. Said electric service will be provided by the Utility under applicable Rate Schedules and its Rules and Regulations as filed with the Florida Public Service Commission.

~~8. Where the Applicant selects any option in the Utilities underground tariff that requires an entity other than the Utility to supply and install the underground service duct, the Applicant agrees to supply and install the underground service duct or to require its successors and assigns, as permitted in paragraph 10, to supply and install the underground service duct. Where Applicant conveys any of the property described in Exhibit "A" and the underground service duct has not been installed, a covenant running with the property and inuring to the benefit of the Utility shall require the property owner to supply and install the underground service duct in accordance with the provisions of this agreement.~~

8.~~9.~~ The rights of owners and occupants and of the public, in and to the streets, alleys, parks and public ways encompassed within the perimeter of Exhibit "C" shall be subject to a paramount right of the Utility to utilize the same for construction, repair, maintenance and operation of an underground electrical distribution system; and no owner or occupant shall so use or occupy his property as to obstruct or interfere with the construction, repair, maintenance or operation of said electric distribution system.

9.~~10.~~ The Applicant agrees to pay to the Utility the difference between the estimated cost of the underground electrical distribution facilities and the estimated cost of equivalent overhead electrical distribution facilities and applicable non-typical charges as set forth in Gulf Power Company's Tariff for Retail Electric Service, Section IV, Part 6~~VI~~. This difference is $_____ and has this day been paid by the Applicant to the Utility. The foregoing differential will take into account the cost of the underground facilities constructed and installed by the Applicant.

10.~~11.~~ This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the Utility but shall not be assignable by the Applicant except with the written consent of the Utility first had and obtained; provided, however, that this prohibition shall not be construed to prevent the Applicant from conveying any portion of the property in the Development shown on Exhibit "A", if such conveyance is made in accordance with the terms of this instrument.

11.12. Representatives from the Utility and the Applicant, through their signatures below, and in witness whereof, acknowledges this agreement for Underground Constructions Standards set forth above as properly executable:

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be properly executed in four counterparts as of the day and year first above written.

APPLICANT:	GULF POWER COMPANY:
By:_____	By:_____
Title: _____	Marketing General Manager
Print Name: _____	
WITNESS:	ATTEST:
_____	_____
Date:_____	Date:_____

Correspondence with the Applicant should be addressed to:

NAME: _____

FIRM: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____