BEFORE THE

GEORGIA PUBLIC SERVICE COMMISSION

In the Matter of:	)	
	)	
GEORGIA POWER COMPANY'S	)	DOCKET NO. 25060-U
	)	
2007 RATE CASE	)	

DIRECT TESTIMONY AND EXHIBITS

OF

GLENN A. WATKINS

ON BEHALF OF THE

PUBLIC INTEREST ADVOCACY STAFF

OCTOBER 22, 2007

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DIRECT TESTIMONY OF
GLENN A. WATKINS
IN THE MATTER OF THE APPLICATION OF
GEORGIA POWER COMPANY
DOCKET NO. 25060-U

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Glenn A. Watkins. My business address is James Center III, 1051 East Cary Street, Suite 601, Richmond, VA 23219.

Q. WHAT IS YOUR PROFESSIONAL AND EDUCATIONAL BACKGROUND?

A. I am a Principal and Senior Economist with Technical Associates, Inc., which is an economics and financial consulting firm with an office in Richmond, Virginia. Except for a six month period during 1987 in which I was employed by Old Dominion Electric Cooperative, as its forecasting and rate economist, I have been employed by Technical Associates continuously since 1980.

During my career at Technical Associates, I have conducted marginal and embedded cost of service, rate design, cost of capital, and load forecasting studies involving numerous electric, gas, water/wastewater, and telephone utilities, and have provided expert testimony in Alabama, Arizona, Georgia, Maine, Maryland, Massachusetts, Michigan, New Jersey, Illinois, Pennsylvania, Vermont, Virginia, South Carolina, Washington, and West Virginia. A more complete description of my education and experience is provided in Exhibit___(GAW-1).

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

A. Technical Associates has been retained by the Georgia Public Service Commission Public Interest Advocacy Staff ("Staff") to evaluate the accuracy and reasonableness of Georgia Power Company's ("Georgia Power" or "Company") retail class cost of service study ("CCOSS"), proposed distribution of revenues by class, and rate design. The purpose of my testimony, therefore, is to comment on Georgia Power's

proposals on these issues and to present my findings and recommendations based on the results of the studies I have undertaken on behalf of the Staff.

II. CLASS COST OF SERVICE

Q. PLEASE EXPLAIN THE CONCEPT OF A CLASS COST OF SERVICE STUDY ("CCOSS").

A. First, I note that there are two types of cost of service studies used for public utility ratemaking: marginal cost studies; and embedded, fully allocated cost studies. Georgia Power has utilized a traditional embedded cost of service concept in this case for purposes of establishing its overall retail revenue requirement, as well as for its class cost of service study. As such, I will limit my explanation to embedded class cost of service studies.

Embedded cost of service studies are often referred to as fully allocated cost studies. This is because the vast majority of an electric utility's plant investment serves all customers, and the majority of expenses are incurred in a joint manner such that these costs cannot be specifically attributed to any individual customer or group of customers. To the extent that certain costs can be specifically attributable to a particular customer (or group of customers), these costs are directly assigned in a CCOSS. However, the vast majority of Georgia Power's Production, Transmission, and Distribution plant and expenses are incurred jointly to serve all (or most) customers. These joint costs are then allocated to rate classes. It is generally recognized that to the extent possible, joint costs should be allocated to classes based on the concept of cost causation; i.e., costs are allocated based on specific factors that cause costs to be incurred by the utility. Although cost analysts generally strive to abide by the concept of cost causation to the greatest extent practical, some costs (particularly overhead costs), cannot be attributed to specific exogenous factors and must be subjectively assigned or allocated to rate classes. With regards to those costs in which cost causation can be attributed, cost of service experts often disagree as to what is the most cost causative factor; e.g., peak demand, energy usage, number of customers, etc.

Q. COMPANY WITNESS MICHAEL O'SHEASY DISCUSSES MAJOR DRIVERS IN DETERMINING COSTS IN A COST OF SERVICE STUDY. ARE THESE THE SAME AS THE COST CAUSATIVE FACTORS FACTORS YOU DESCRIBED ABOVE?

A. Yes.

Q. DOES MR. O'SHEASY ADEQUATELY EXPLAIN HOW THESE MAJOR DRIVERS ARE DEVELOPED AND USED IN A CCOSS?

A. Yes. Mr. O'Sheasy provides a good explanation of the major cost causation factors utilized in a CCOSS, as well as how these factors are developed.

Q. DOES THE STRUCTURE OF MR. O'SHEASY'S CCOSS COMPORT GENERALLY WITH THOSE USED IN THE INDUSTRY?

A. With one major exception, Mr. O'Sheasy's CCOSS is structured similar to other traditional embedded class cost allocation studies. The exception relates to the treatment and allocation of costs to the Real Time Pricing ("RTP") rate schedules that I will discuss in detail later in my testimony.

Q. MR. WATKINS, BEFORE WE GET INTO THE DETAILS OF MR. O'SHEASY'S AND YOUR CCOSS, PLEASE EXPLAIN HOW CCOSS RESULTS SHOULD BE USED IN THE RATEMAKING PROCESS

A. Although there are certain principles used by all cost of service analysts, there are often significant disagreements on the specific factors that drive certain costs. These disagreements can and do arise as a result of the quality of data and level of detail available from financial records, as well as fundamental differences in opinions regarding the design or cost causation factors that should be considered to properly allocate costs to rate schedules or customer classes. Furthermore, and as mentioned earlier, cost causation factors cannot be realistically ascribed to some costs such that subjective decisions are required.

In these regards two different cost studies conducted for the same utility and time period can, and often do, yield different results. As such, regulators should consider CCOSS results as one of many tools in assigning revenue responsibility.

Q. PLEASE EXPLAIN HOW YOU PROCEEDED WITH YOUR ANALYSIS OF GEORGIA POWER'S CCOSS.

A. The process in which I conducted my analysis in this case was identical to how I evaluate all CCOSSs. First, I reviewed the structure and organization of the Company's CCOSS. Once the basic structure was understood, I reviewed the accuracy and completeness of the primary drivers (allocators) used to assign costs to rate schedules and classes. Next, I reviewed Georgia Power's selection of allocators to specific rate base, revenue and expense accounts. I then verified the accuracy of Georgia Power's CCOSS model by replicating its results using my own computer model. Finally, I adjusted certain aspects of the Company's study to better reflect cost causation and cost incidence by rate schedule and customer class.

Q. DID YOU FIND THE COMPANY'S STUDY TO BE MATHEMATICALLY ACCURATE?

A. Yes. Perhaps the most fundamental requirement of an embedded CCOSS is that the sum of the parts (classes) must equal the whole (system). This is true with respect to the allocation of financial accounts, as well as the various allocation factors. Furthermore, certain costs previously allocated are carried forward for other purposes such as for the development of composite or internal allocators and for the assignment of income taxes. In all regards, I found Mr. O'Sheasy's CCOSS to be mathematically accurate and I was able to replicate his results.

Q. DID YOUR INVESTIGATION RESULT IN ANY DISAGREEMENTS WITH THE ASSUMPTIONS OR METHODOLOGIES USED BY MR. O'SHEASY?

A. Yes. I have five disagreements with Mr. O'Sheasy's CCOSS: two substantial disagreements; two rather small disagreements (in terms of results); and one minor

disagreement, in which I have accepted the Company's approach since I cannot say that the Company's method produces unreasonable results.

Q. PLEASE OUTLINE YOUR FIVE DISAGREEMENTS.

A. The two substantial disagreements that I have with Georgia Power are its sole reliance on the 12 monthly coincident peaks (12-CP) to allocate generation costs, and its treatment and assignment of costs to the two RTP rate schedules. The two rather small disagreements I have with Georgia Power (in terms of the effect on results) are the Company's allocation of fuel inventory and Transmission plant. The minor disagreement I have with Georgia Power, in which I ultimately accept the Company's approach relates to the classification of distribution poles between customer-related and demand-related.

A. <u>Generation</u>

Q. YOU INDICATE THAT ONE OF YOUR SUBSTANTIAL DISAGREEMENTS WITH GEORGIA POWER IS ITS SOLE RELIANCE ON THE 12-CP METHOD TO ALLOCATE GENERATION COSTS. ARE THERE OTHER METHODOLOGIES WHICH MAY BE USED TO ALLOCATE GENERATION-RELATED PLANT AND EXPENSES?

A. Yes. In addition to the 12-CP method employed by Georgia Power, there are several other demand allocation methods utilized in the electric industry. The current National Association of Regulatory Utility Commissioners ("NARUC") <u>Electric Utility Cost Allocation Manual</u> discusses at least thirteen embedded demand allocation methods, while Dr. James Bonbright notes the existence of at least 29 demand allocation methods in his treatise, <u>Principles of Public Utilities Rates</u>.

Q. WHY DO SO MANY GENERATION ALLOCATION METHODS EXIST FOR THE ELECTRIC INDUSTRY?

A. Utilities design and build generation facilities to meet the energy and demand requirements of their customers on a collective basis. Because of this, and the physical laws of electricity, it is impossible to determine which customers are being served by

which facilities. As such, production facilities are joint costs; i.e., used by all customers. Because of this commonality, production-related costs are not directly known for any customer or customer group and must somehow be allocated.

If all customer classes used electricity at a constant rate throughout the year, there would be no disagreement as to the proper assignment of generation-related costs: all analysts would agree that energy usage in terms of KWH would be the proper approach to reflect cost causation and cost incidence. However, such is not the case in that Georgia Power experiences periods (hours) of much higher demand during certain times of the year and across various hours of the day. Moreover, all customer classes do not contribute in equal proportions to these varying demands placed on the generation system. To complicate matters the electric utility industry is somewhat unique in that there is a distinct energy/capacity trade-off relating to generation costs. That is, utilities design their mix of production facilities (generation and power supply) to minimize the total costs of energy and capacity, while also ensuring there is enough available capacity to meet peak demands. The trade-off occurs between the level of fixed investment per unit of capacity (KW) and the variable cost of producing a unit of output (KWH). Coal and nuclear units require high capital expenditures resulting in large investment per KW, whereas smaller units with higher variable production costs generally require significantly less investment per KW. Due to varying levels of demand placed on the system over the course of each day, month, and year there is a unique optimal mix of production facilities for each utility that minimizes the total cost of capacity and energy; i.e., its cost of service.

Therefore, as a result of the energy/capacity cost trade-off, and the fact that the service requirements of each utility are unique, many different allocation methodologies have evolved in an attempt to equitably allocate joint production costs to individual classes.

Q. PLEASE EXPLAIN.

A. Total production costs vary each hour of the year. Theoretically, energy and capacity costs should be allocated to classes each and every hour of the year. This would result in 8,760 hourly allocations during non-leap years. Although such an analysis is

certainly possible with today's technology, the time and cost necessary for such an undertaking would likely exceed the additional benefits obtained over simpler methods. This is because the analyst does not know actual class loads each and every hour, and subjective decisions must still be made regarding the assignment of fixed investment (capacity costs) to individual hours. With this practical constraint in mind, each method has its strengths and weaknesses regarding its reasonableness in reflecting cost causation as well as the cost and effort required to produce a study.

Q. BRIEFLY, DISCUSS THE STRENGTHS AND WEAKNESSES OF COMMON PRODUCTION COST ALLOCATION METHODOLOGIES.

A. A brief description of the most common fully allocated cost methodologies and attendant strengths and weaknesses are as follows:

Single Coincident Peak ("1-CP") -- The basic concept underlying the 1-CP method is that an electric utility must have enough capacity available to meet its customers' peak coincident demand. As such, advocates of the 1-CP method reason that customers (or classes) should be responsible for fixed capacity costs based on their respective contributions to this peak system load. The major advantages to the 1-CP method are that the concepts are easy to understand, the analyses required to conduct a CCOSS are relatively simple, and the data requirements are significantly less than some of the more complex methods.

The 1-CP method has several shortcomings, however. First, and foremost, is the fact that the 1-CP method totally ignores the capacity/energy trade-off inherent in the electric utility industry. That is, the sole criterion for assigning one hundred percent of fixed capacity costs is the classes' relative contributions to load during a single hour of the year. This method does not consider, in any way, the extent to which customers use these facilities during the other 8,759 hours of the year. This may have severe consequences because a utility's planning decisions regarding the amount and type of generation capacity to build and install is predicated not only on the maximum system load, but also on how customers demand electricity throughout the year, i.e., load duration. To illustrate, if a utility such as Georgia Power, had a peak load of 15,000 MW and its actual optimal generation mix included an assortment of nuclear, coal, hydro,

combined cycle and combustion turbine units, the total cost of capacity is significantly higher than if the utility only had to consider meeting 15,000 MW for 1 hour of the year. This is because the utility would install the cheapest type of plant, (i.e., peaker units) if it only had to consider one hour a year.

There are two other major shortcomings of the 1-CP method, First, the results produced with this method can be unstable from year to year. This is because the hour in which a utility peaks annually is largely a function of weather. Therefore, annual peak load depends on when severe weather occurs. If this occurs on a weekend or holiday, relative class contributions to the peak load will likely be significantly different than if the peak occurred during a weekday. The other major shortcoming of the 1-CP method is often referred to as the "free ride" problem. This problem can easily be seen with a summer peaking utility that peaks about 5:00 p.m. Because street lights are not on at this time of day, this class will not be assigned any capacity costs at all and enjoy a free ride on the assignment of generation costs that this class requires.

Summer and Winter Coincident Peak ("S/W Peak") -- The S/W Peak method was developed because some utilities' annual peak load occurs in the summer during some years and in the winter during others. Because customers' usage and load characteristics may vary by season, the S/W Peak attempts to recognize this. This method is essentially the same as the 1-CP method except that two hours of load are considered instead of one. This method has essentially the same strengths and weaknesses as the 1-CP method, and in my opinion, is only marginally more reasonable than the 1-CP method. However, it is my understanding that Georgia Power is consistently a summer peaking utility. Therefore, this methodology is likely not well suited in this instance.

Twelve Monthly Coincident Peak ("12-CP") -- Arithmetically, the 12-CP method is essentially the same as the 1-CP method except that class contributions to each monthly peak are considered. Although the 12-CP method bears little resemblance to how utilities design and build their systems, the results produced by this method better reflect the cost incidence of a utility's generation facilities.

Most electric utilities have distinct seasonal load patterns such that there are high system peaks during the winter and summer months, and significantly lower system

peaks during the spring and autumn months. By assigning class responsibilities based on their respective contributions throughout the year, consideration is given to the fact that utilities will call on all of their resources during the highest peaks, and only use their most efficient plants during lower peak periods. Therefore, the capacity/energy trade-off is implicitly considered to a small extent under this method.

The major shortcoming of the 12-CP method is that accurate load data is required by class throughout the year. This generally requires a utility to maintain on-going load studies. However, once a system to record class load data is in place, the administration and maintenance of such a system is not overly cumbersome for larger utilities.

Peak and Average ("P&A") -- The various P&A methodologies rest on the premise that a utility's actual generation facilities are placed into service to meet peak load and serve consumers demands throughout the entire year. Hence, the P&A method assigns capacity costs partially on the basis of contributions to peak load and partially on the basis of consumption throughout the year. Although there is not universal agreement on how peak demands should be measured or how the weighting between Peak and Average demands should be performed, most P&A studies use class contributions to coincident-peak demand for the "peak" portion, and weight the Peak and Average loads based on the system coincident load factor, e.g., the load factor represents the portion assigned based on consumption (average demand).

The major strengths of the P&A method are that an attempt is made to recognize the capacity/energy trade-off in the assignment of fixed capacity costs, and that data requirements are minimal.

Although the recognition of the capacity/energy trade-off is admittedly arbitrary under the P&A method, most other allocation methods also suffer to some degree of arbitrariness. The major potential weakness of the P&A method, however, is that a significant amount of fixed capacity investment is allocated based on energy consumption, with no recognition given to lower variable fuel costs during off-peak periods. To illustrate this shortcoming, consider an off-peak or very high load factor class. This class will consume a constant amount of energy during the many cheaper off-peak periods. As such, this class will be assigned a significant amount of fixed capacity costs, while variable fuel costs will be assigned on a system average basis. This can result

in an overburdening of costs if fuel costs vary significantly by hour. However, if the consumption patterns of the utility's various classes are such that there is little variation between class time differentiated fuel costs on an overall annual basis, the P&A method can produce fair and reasonable results.

Average and Excess ("A&E") -- The A&E method also considers both peak demands and energy consumption throughout the year. However, the A&E method is much different than the P&A method in both concept and application. The A&E method recognizes class load diversity within a system, such that all classes do not call on the utility's resources to the same degree, at the same times. Mechanically, the A&E method weights average and excess demands based on system coincident load factor. Individual class "excess" demands represent the difference between the class non-coincident peak demand and its average annual demand. The classes' "excess" demands are then summed to determine the system excess demand. Under this method, it is important to distinguish between coincident and non-coincident demands. This is because if coincident, instead of non-coincident, demands are used when calculating class excesses, the end result will be exactly the same as that achieved under 1-CP method.

Although the A&E method bears virtually no resemblance to how generation systems are designed, this method produces fair and reasonable results for many utilities. This is because no class will receive a free-ride under this method, and because recognition is given to average consumption as well as to the additional costs imposed by not maintaining a perfectly constant load.

A potential shortcoming of this method is that customers that only use power during off-peak periods will be overburdened with costs. Under the A&E method, off-peak customers will be assigned a higher percentage of capacity costs because their non-coincident load factor may be very low even though they call on the utility's resources only during cheap off-peak periods. As such, unless fuel costs are time differentiated, this class will be assigned a large percentage of capacity costs and not receive the benefits of cheaper off-peak energy costs. Another weakness of the A&E method is that extensive and accurate class load data is required.

Equivalent Peaker ("EP") -- The EP method combines certain aspects of traditional embedded cost methods with those used in forward-looking marginal cost

studies. The EP method often relies on planning information in order to classify individual generating units as energy- or demand-related and considers the need for a mix of base load intermediate and peaking generation resources.

The EP method has substantial intuitive appeal in that base load units that operate with high capacity factors are allocated largely on the basis of energy consumption with costs shared by all classes based on their usage, while peaking units that are seldom used and only called upon during peak load periods are allocated based on peak demands to those classes contributing to the system peak load. However, this method requires a significant amount of data. Moreover, for the same reasons as the P&A and A&E methods, the EP method may overburden off-peak customer classes unless fuel costs are time differentiated.

Q. MR. WATKINS, YOU HAVE DISCUSSED THE STRENGTHS AND WEAKNESSES OF THE MORE COMMON GENERATION ALLOCATION METHODOLOGIES. ARE ANY OF THESE METHODS CLEARLY INFERIOR IN YOUR VIEW?

A. Yes. In my opinion the 1-CP and seasonal CP (such as 4-CP) methods do not reasonably reflect cost causation for integrated electric utilities because these methods totally ignore the utilization of a utility's facilities. Perhaps the simplest way to explain this is to consider that the methodology selected is used to allocate Generation plant investment. Generation investment costs vary from a low of a few hundred dollars per KW of capacity for high running cost (energy cost) peakers to several thousand dollars per KW for base load nuclear facilities with low running costs. If a utility were only concerned with being able to meet peak load with no regard to running costs, it would simply install inexpensive peakers. Under such an unrealistic system design, plant costs would be much lower than in reality but running costs; i.e., variable fuel costs would be astronomical, and would result in a higher overall cost to serve customers. The 1-CP and seasonal CP methods totally ignore this very important fact.

Q. OF THE ALLOCATION METHODS YOU DESCRIBED, IS ONE APPRECIABLY MORE APPROPRIATE THAN ANOTHER?

A. With the exception of the 1-CP or seasonal peak methodologies, it is my opinion that the 12-CP, P&A, A&E and EP all can produce reasonable results. Because no methodology is perfect, I believe it is most appropriate to consider the results of multiple, yet reasonable, methodologies.

Q. GEORGIA POWER HAS USED THE 12-CP METHOD TO ALLOCATE GENERATION COSTS IN ITS CCOSS. DID GEORGIA POWER CALCULATE ITS 12-CP ALLOCATOR PROPERLY?

A. No. The Company inappropriately excluded a significant portion of two rate classes' monthly peak loads in the development of its 12-CP allocator. The two rate classes are the RTP-Day Ahead ("RTP-DA") and RTP-Hour Ahead ("RTP-HA"). I will discuss this inappropriate RTP treatment in detail later in my testimony, but at this point it should be recognized that I do not support Georgia Power's 12-CP allocation method as calculated in this case.

Q. WHILE WE ARE STILL ON THE TOPIC OF GENERATION COSTS, PLEASE DISCUSS YOUR DISAGREEMENT WITH THE COMPANY'S ALLOCATION OF FUEL INVENTORIES.

A. Georgia Power has allocated all fuel inventory costs on the basis of demand (12-CP in its study). This allocation is inappropriate as it is generally agreed that fuel-related costs should be allocated on the basis of energy (KWH) consumed throughout the year. The level of fuel inventories has nothing to do with peak demand but is clearly related to the variable fuel amounts used to generate electricity throughout the year. As such, I have allocated all fuel inventories on the basis of energy (KWH) at the generation level.

B. **Transmission**

Q. **MOVING DOWNSTREAM, FROM GENERATION TO TRANSMISSION, YOU INDICATED THAT YOU HAVE A DISAGREEMENT WITH THE COMPANY'S ALLOCATION OF TRANSMISSION PLANT. PLEASE EXPLAIN THIS DISAGREEMENT.**

A. As is commonly done, Georgia Power has classified its Transmission plant into various categories based on type and voltage. These categories include: step-up substations (Level B-1); bulk transmission lines, 115KV or greater (Level B-2); transmission substations (Level C); and sub-transmission lines between 38KV and 69KV (Level D).

Due to variability in loads and usage at different levels of the transmission system, the Company has used different allocators for each transmission category. Step-up substations were allocated in the same manner as production plant since these facilities step-up each generator's output voltage. Bulk transmission lines were allocated on the basis of a weighting of 20% on 12-CP level and 80% on 4-CP levels under the philosophy that the lines are designed for a maximum peak load. Transmission substations and sub-transmission lines were allocated on the basis of 4-CP demands, again under the philosophy that these facilities are designed for a maximum peak load.

I agree with and accept all of the Company's Transmission plant allocations except for bulk transmission lines greater than 115KV (Level B-2). While it is true that the conductors have a maximum peak load capacity, the purpose, or need for these lines is to connect the generation units, which are often remote from end-use loads, to the system. In this regard, bulk transmission serves as an extension of the various generating plants enabling generation energy to be transmitted to the system load centers. I have, therefore, allocated bulk transmission lines on the same basis as Generation plant.

C. Distribution

Q. AS WE MOVE FURTHER DOWNSTREAM AWAY FROM TRANSMISSION, WE ENTER GEORGIA POWER'S DISTRIBUTION SYSTEM. HOW HAS THE COMPANY ASSIGNED DISTRIBUTION COSTS TO RATE SCHEDULES AND CUSTOMER CLASSES?

A. Mr. O'Sheasy has allocated Distribution plant and expenses partially on the basis of number of customers and partially on the basis of peak demand. With respect to these Distribution plant allocations, recognition has been given to the fact that some large customers are not connected to Georgia Power's distribution system in that these customers take power at the sub-transmission level or higher. Furthermore, to recognize the diversity of localized demands throughout the Company's distribution system, Mr. O'Sheasy has allocated the demand- related portion of Distribution plant on the basis of class non-coincident peak ("NCP") demands.[1]

I concur with Mr. O'Sheasy's selection of customer and demand allocators for Distribution plant. However, there is often controversy regarding the portion of Distribution plant that should be allocated on number of customers and the portion that should be allocated on NCP demand. This separation between customer-related and demand-related Distribution plant is referred to as the classification of Distribution plant.

Q. PLEASE EXPLAIN THE TERM "CLASSIFICATION OF DISTRIBUTION PLANT."

A. In the broadest sense, an embedded CCOSS is undertaken using a three-tiered approach. First, costs are functionalized as Production, Transmission, Distribution, General, and/or customer. These functionalized costs are then classified as energy, demand, or customer-related. Finally, classified costs are then allocated to individual classes. With respect to the classification of Distribution plant, it is generally recognized that there are no energy-related costs. That is, the distribution system is designed to meet localized peak demands. However, largely as a result of differences in customer densities

[1] NCP demand is the highest demand (KW) imposed by each class and is not necessarily coincident with the system peak demand.

throughout a utility's service area, electric utility Distribution plant often is classified as partially demand-related and partially customer-related.

Q. WHY IS THE CLASSIFICATION OF DISTRIBUTION PLANT IMPORTANT IN CCOSS ANALYSES?

A. The classification of Distribution plant may be the single most important factor affecting class rates of return. To illustrate the importance of this issue, consider the Residential class: whereas this class may account for only 40% to 50% of peak demand it is responsible for about 90% of the number of customers. Therefore, given the level of investment associated with Distribution plant, wide variations in class rates of return can result from different customer/demand classifications.

Q. WHY ARE THE DIFFERENCES IN CUSTOMER DENSITIES IMPORTANT IN THE ASSIGNMENT OF DISTRIBUTION COSTS TO INDIVIDUAL CLASSES?

A. Possibly the best way to answer this question is by way of example. Consider two different electric utilities: one similar to Georgia Power with urban, suburban, and rural service areas and one similar to Consolidated Edison Company, which is mainly urban. With respect to the utility with a rural service area, many miles of conductors and associated plant must be installed in order to serve the demands of relatively few customers. Conversely, many more customers are served on a per mile basis for the urban utility. For the urban utility, it may be fair and reasonable to allocate Distribution plant solely on the basis of peak demands. However, with respect to the utility with a rural service area, such an allocation may be unfair if some classes are located mainly in urban or suburban areas, while other classes of customers are located in urban, suburban, and rural areas. As a result, many utilities classify Distribution plant as partially demand-related and partially customer-related. In this manner, a portion of Distribution plant is allocated based on a peak demand, and a portion allocated based on number of customers.

Q. HOW DOES ONE DETERMINE HOW MUCH DISTRIBUTION PLANT SHOULD BE CLASSIFIED AS DEMAND-RELATED AND HOW MUCH AS CUSTOMER-RELATED?

A. Once the decision is made that Distribution plant should be allocated considering both peak demand and number of customers, there are two generally accepted methods for determining the portions or percentages that should be allocated on each basis. These two methods are known as the minimum size and zero-intercept approaches. Under both methods, a study is conducted for each plant account within the distribution system. That is, each account is studied and assigned its own customer and demand components.

The minimum size method rests on the premise that the minimum, or smallest size, installed equipment makes up the distribution network to connect customers to the distribution system, and that all larger sizes of equipment serve peak demands. In practice, the cost per unit of the smallest sized installed equipment is determined. This minimum cost per unit is then multiplied by the total number units in the system to arrive at a total customer amount. The total customer amount is then divided by the total cost for the account to determine the customer percentage. Obviously, one minus the customer percentage equals the demand percentage.

The zero-intercept method is similar to the minimum size method, except for the determination of the minimum cost per unit. The zero-intercept method recognizes that even the smallest installed piece of equipment has a demand component, because it too is designed and installed to meet the peak load placed on that equipment. The zero-intercept method attempts to arrive at the "theoretical" cost of a piece of plant or equipment capable of carrying zero load. This is accomplished using statistical regression techniques whereby the per unit costs of various sizes of equipment are determined and a best fitting line is fitted into an equation form. The point at which the fitted line intersects the cost axis at zero size is called the zero-intercept. The zero-intercept cost then serves as the minimum, or zero size, cost per unit.

Q. IS ONE METHOD PREFERRED OVER THE OTHER?

A. In general, I prefer to use the zero-intercept method when possible and appropriate. However, as with most aspects of ratemaking where there is not a universally accepted formula, each approach has its advantages and disadvantages. The major criticisms I have regarding the minimum size method is that this method tends to overstate the customer percentage because even the smallest installed size is used to meet

some level of peak demand. The primary weakness of the zero-intercept method is that more data and a good working knowledge of statistical linear regression analyses are required.

Q. HOW APPROPRIATE IS EITHER METHOD FROM A DESIGN OR OPERATIONAL PERSPECTIVE?

A. First and foremost, the classification of Distribution plant as partially customer-related and partially demand-related results from the view that the allocation of these plant items based solely on peak demands would not be equitable to some classes. I emphasize this point, because many analysts "lose sight of the forest for the trees". When classifying individual accounts within Distribution plant, analysts sometimes ignore (or do not understand) how a distribution system is designed and connected.

There are three major factors the analyst should keep in mind when classifying Distribution plant. First, there are often alternatives across plant and equipment. For example, the need for a particular transformer may be erased if a larger size conductor is used. Alternatively, fewer and smaller poles may be required if lighter conductors are used. Second, and more importantly, is the fact that purchasing economies are usually present. For example, there are dozens of various types of overhead conductors manufactured. However, due to purchasing economies, a utility may only purchase a few different sizes of conductor. This may result in some "over capacity", yet, the total installed cost is less than if every segment of the system is optimally designed. Third, most components of the distribution system are somewhat oversized for other reasons such as safety, reliability, and growth uncertainty.

Although, these three factors are reflective of how distribution systems are actually designed and installed, neither the minimum size nor the zero-intercept method account for these factors. In fact, the presence of these three factors can seriously skew the results of either method. If the weakness is not captured or recognized, inequitable class allocations may result.

Q. HOW DID MR. O'SHEASY CLASSIFY DISTRIBUTION PLANT BETWEEN CUSTOMER-RELATED AND DEMAND-RELATED COMPONENTS?

A. Mr. O'Sheasy conducted Distribution plant classification studies for Poles (Account 364), Overhead Conductors (Account 365), Conduit (Account 366), Underground Conductors (Account 367), and Line Transformers (Account 368). Each account was further separated and analyzed between primary and secondary voltage levels. Mr. O'Sheasy used the minimum system method to classify poles and the zero-intercept approach to classify the remaining Distribution plant accounts (Accounts 365, 366, 367, and 368).

A summary of Mr. O'Sheasy's classification findings are provided below:

GA POWER DISTRIBUTION PLANT
CLASSIFICATION RESULTS
($ Millions)

		% Customer					
		Primary (Level F)			Secondary (Level G)		
	Account	$ Customer	$ Total	% Customer	$ Customer	$ Total	% Customer
364	Poles	$467.5	$618.7	75.6%	$149.6	$197.8	75.6%
365	Overhead Conductor	178.1	677.6	26.3%	44.9	170.5	26.3%
366	Conduit	17.7	233.2	7.6%	1.1	35.2	3.1%
367	Underground Conductor	84.7	1,115.6	7.6%	4.7	62.4	7.5%
368	Transformers	6.9	107.6	6.4%	177.0	1,049.1	16.9%
Total		$754.9	$2,752.7	27.4%	$377.3	$1,515.0	24.9%

Q. MR. WATKINS, IS IT INAPPROPRIATE TO USE THE MINIMUM SYSTEM APPROACH FOR SOME CLASSIFICATIONS AND THE ZERO-INTERCEPT METHOD FOR OTHER DISTRIBUTION PLANT CLASSIFICATIONS?

A. Not necessarily. While I generally prefer to use the zero-intercept method to classify all Distribution plant, these are valid reasons for considering only the minimum size method for Account 364, Poles. The sole purpose of utility poles is to elevate conductors to provide acceptable span spacing and for safety for humans and wildlife. Obviously a distribution pole must be high enough that traffic can pass underneath the

company's conductors. As such, a zero-size pole makes little sense from this aspect. It should also be noted that as part of my review and analysis of the Company's CCOSS, I did perform various zero-intercept calculations relating to distribution Poles. Georgia Power's actual data provided poor results for this account using the zero-intercept approach. This does not imply in any way, that I question the accuracy of Georgia Power's data for this account, but simply that the data available is not conducive to using the zero-intercept method for this account.

Q. MR. WATKINS, WHAT IS YOUR OPINION REGARDING THE REASONABLENESS OF GEORGIA POWER'S CLASSIFICATION OF DISTRIBUTION PLANT?

A. Overall, it is reasonable and I have accepted the Company's classification. As shown in the table above, the Company's classification studies result in weighted average customer components of 27.4% for the primary system and 24.9% for the secondary system. My experience and prior studies of other electric utilities serving urban, suburban and rural areas have consistently found a reasonable distribution customer classification in the 20% to 35% range.

I do have a minor disagreement with the Company's classification of Account 364, Poles, that I will explain later in my testimony when I discuss specific adjustments. However, my findings are so similar to the Company's that I do not quibble over this minor difference and have accepted all aspects of Mr. O'Sheasy's classification of Distribution plant.

D. <u>RTP Costing</u>

Q. MR. WATKINS, YOU STATED EARLIER THAT YOU DISAGREED WITH GEORGIA POWER'S TREATMENT OF THE TWO RTP RATE SCHEDULES FOR PURPOSES OF ITS CCOSS. BEFORE WE DISCUSS YOUR SPECIFIC DISAGREEMENTS, PLEASE EXPLAIN WHAT THE RTP RATE SCHEDULES ARE, AS WELL AS THE VARIOUS RATE ELEMENTS WITHIN THESE RATE SCHEDULES.

A. Conceptually, the major difference between the two RTP rate schedules is the manner in which customers receive fuel price notification. The RTP-DA (Day Ahead) rate provides customers with estimated hourly fuel prices on an hourly basis for the next day. The RTP-HA (Hour Ahead) rate provides customers with estimated fuel prices on an hour ahead basis; i.e., continuously throughout each day.

At first glance, it may appear that the major feature of the RTP rates is real time pricing of fuel costs. That is, whereas traditional rate customers pay a blended or weighted average fuel price regardless of time of use, RTP customers' fuel rates vary hour by hour. In this regard, RTP customers are simply time of use customers but with a more detailed fuel cost breakdown. However, there are many other features and aspects of the RTP rates that lead to controversy for these two rate schedules.

For any given RTP customer, its bill is comprised of two major segments: a Customer Base Line ("CBL") portion and an Incremental portion. The relative portions of a particular customer's CBL and Incremental components of the bills depend on two factors: (1) the degree to which the customer is able to shift expected load within a day; and, (2) the actual total usage over or under expected amounts. In general, billed CBL load represents the portion of a customer's load that is expected under a traditional rate schedule whereas the incremental load represents the amount of load shifted from that originally contemplated.

For each RTP customer, Georgia Power and the customer agree to a CBL profile. This profile is intended to represent the expected hourly loads (for every hour of the year) of the customer without an attempt to shift load to other hours of a given day. Although it is not exactly correct, and I will explain the difference later, a customer's total forecasted CBL load can be thought of as its expected or forecasted total energy usage for the year on an hour by hour basis. To the extent a customer can shift some of its expected load (CBL) in a given hour, this shift becomes the customer's incremental load and the billed CBL is changed by this amount.

When it is time to calculate a customer's bill, the CBL portion of the bill is priced as if the amount of usage were taken under a traditional rate schedule. The incremental portion is priced using the following components:

(a) hourly fuel cost;

(b) variable generation operating cost other than fuel

(c) voltage loss adjustment;

(d) transmission expense adder;

(e) reliability adder; and,

(f) margin adder.

A customer's billed incremental energy usage can and will vary depending on the amount of expected load shifted, as well as variances between actual total usage and expected usage.

Q. YOU STATED THAT IT WAS NOT EXACTLY CORRECT THAT A CUSTOMER'S TOTAL FORECASTED CBL REPRESENTS ITS FORECASTED TOTAL LOAD ON AN HOUR BY HOUR BASIS. PLEASE EXPLAIN.

A. The tariff provisions provide that the CBL for Commercial customers shall be based on 100% of its expected load, whereas for Industrial customers the expected CBL load may represent only 60% of load with the remaining 40% automatically being priced at the incremental prices. This aspect has significant ramifications on the total effective price paid by Commercial and Industrial RTP customers, as well as to the costs assigned to RTP rate classes by Georgia Power.

Q. PLEASE EXPLAIN HOW GEORGIA POWER HAS TREATED THE TWO RTP RATE SCHEDULES FOR PURPOSES OF ITS CCOSS.

A. Perhaps the easiest way to explain this is to separate the CCOSS into ratebase, revenue, and expenses. With regard to ratebase plant amounts, RTP customers are assigned costs based only on the billed CBL portion of usage and demand. RTP customers are not assigned any plant costs associated with the incremental portions of their usage and loads. At this point, it is important to remember that the billed incremental portion of RTP's customers' demand and usage is not necessarily "incremental," but rather the amount of hourly load that is different from the hourly load forecasted in the CBL, or in the case of Industrials, up to 40% of its load and usage.

With respect to revenue, all RTP revenue is included in the Company's CCOSS, i.e., CBL and incremental. With respect to non-fuel expenses, common or joint Generation and Transmission expenses are allocated to the RTP class based only on the CBL portion of RTP load; i.e., the incremental portion of RTP loads is not included. In addition, RTP customers are directly assigned the incremental portion of revenue associated with the incremental expense adders for Generation and Transmission.[2] The following table summarizes the cost categories and the bases for their assignment to RTP customers:

RTP Assignment of Costs

	CBL Portion	Incremental Portion
Rate Base (Plant)	Fully Allocated	None
Revenue	All	All
Expense	Fully Allocated	Revenue associated with generation and transmission adders

With respect to non-fuel expenses, the RTP class is directly assigned the revenue associated with generation and transmission expenses. This of course, provides no indication as to the reasonableness or the adequacy of this assignment of these two "incremental" expenses. Furthermore, RTP customers are not directly assigned any costs associated with the incremental voltage loss adder, reliability adder or margin adder, which are components included in the revenue assigned to the RTP class.

Q. WHEN WE SPEAK OF AN RTP CUSTOMER'S INCREMENTAL PORTION OF RTP LOADS, DOES THIS NECESSARILY REFLECT LOADS THAT ARE SHIFTED FROM SYSTEM PEAK PERIODS TO OFF-PEAK PERIODS?

A. No. It simply represents the difference in the hourly load from what was expected and forecasted in the CBL on an hour by hour basis. This difference in any hour may represent a load that is shifted from a peak period to a non-peak period, or non-peak

[2] All classes (including RTP) are allocated a credit of this direct assigned based on the total amount directly assigned to RTP..

period to a peak period, since this load represents the difference between actual load and forecasted load in an hour. Incremental load may also represent total usage above or below that forecasted. This additional (or reduced) usage may occur at anytime, peak or off-peak.

Q. HAS GEORGIA POWER EXCLUDED THE RTP CUSTOMERS' "INCREMENTAL" PORTION OF LOAD IN THEIR CCOSS EVEN THOUGH THESE LOADS MAY HAVE OCCURRED DURING PEAK PERIODS?

A. Yes.

Q. IS THERE ANY EVIDENCE TO SUGGEST THAT RTP CUSTOMERS HAVE NOT SHIFTED INCREMENTAL LOAD FROM ON-PEAK PERIODS TO OFF-PEAK PERIODS?

A. Yes. I have examined actual RTP fuel costs separately for RTP-DA Commercial, RTP-DA Industrial, RTP-HA Commercial, and RTP-HA Industrial customers. I compared the average fuel costs billed under the CBL portion to the average fuel costs billed under the incremental portion of customers bills and found rather surprising results. The following table presents the results of this analysis:

RTP Fuel Revenue

	MWH Sales	Fuel Cost ($000)	Average Fuel Cost Per KWH
RTP-DA			
Commercial:			
CBL	5,012,472.569	$166,279	3.317¢
Incremental	3,000,865.355	100,363	3.344¢
Industrial:			
CBL	4,964,637.811	164,315	3.310¢
Incremental	3,924,489.591	130,101	3.315¢
RTP-HA			
Commercial:			
CBL	723,322.131	23,738	3.282¢
Incremental	666,288.712	22,054	3.310¢
Industrial:			
CBL	5,305,880.929	173,724	3.274¢
Incremental	4,591,918.230	$150,637	3.280¢

As can be seen above, the average incremental fuel costs per KW exceeds the average CBL fuel cost per KWH in all instances except RTP-HA Commercial. This is surprising because supposedly the intent of the RTP program is to provide a strong price signal for customers to shift from on-peak usage to off-peak usage. The data above, suggests that the exact opposite has actually occurred, or at the very least, customers are not shifting their diurnal loads at all.

Q. MR. WATKINS, DOES THIS MEAN THAT RTP CUSTOMERS ARE PAYING MORE (OR LESS) BECAUSE THEY ARE UNDER THE RTP TARIFF THAN IF THEY OPTED TO REMAIN UNDER THEIR TRADITIONAL TARIFF?

A. No. The table above shows that RTP Incremental fuel costs (revenue) tend to be somewhat higher that CBL fuel costs. However, one must also examine the non-fuel, or base rate differentials to answer this question. The table immediately below provides a comparison of the effective average RTP non-fuel (base rate) rates per KWH separated between the CBL and Incremental portions of customers' bills:

RTP Non-Fuel Revenue

	MWH	Non-Fuel Revenue	Average Non-Fuel Revenue Per KWH
RTP-DA			
Commercial:			
CBL	5,012,472.569	170,198	3.395¢
Incremental	3,000,865.355	57,285	1.909¢
Industrial:			
CBL	4,964,637.811	157,098	3.164¢
Incremental	3,924,489.591	69,111	1.761¢
RTP-HA			
Commercial:			
CBL	723,322.131	16,468	2.277¢
Incremental	666,288.712	10,912	1.638¢
Industrial:			
CBL	5,305,880.929	106,927	2.015¢
Incremental	4,591,918.230	68,521	1.492¢

As can be seen above, the effective Incremental non-fuel (base rate) rates per KWH are noticeable lower than the corresponding CBL effective rates.

When fuel and non-fuel revenues are combined, we see the following effective prices per KWH:

Average Total Price Per KWH

RTP-DA	
Commercial:	
CBL	6.712¢
Incremental	5.253¢
Industrial:	
CBL	6.474¢
Incremental	5.076¢
RTP-HA	
Commercial:	
CBL	5.559¢
Incremental	4.948¢
Industrial:	
CBL	5.289¢
Incremental	4.772¢

When fuel and non-fuel revenues are combined, all groups of RTP customers pay a significantly lower price for their "incremental" usage than for the CBL usage. Therefore, RTP customers are paying a lower price under the RTP rate than if they purchased their electricity under the traditional rate. This lower effective "incremental" price is apparently at odds with the intent of the RTP rate schedule since it is likely that RTP customers have not shifted load from on-peak to off-peak periods, yet are enjoying a significantly lower rate than similar customers under traditional rate schedules.

Q. PLEASE EXPLAIN THE RAMIFICATIONS OF YOUR FINDINGS REGARDING RTP CUSTOMERS.

A. Since the data suggests that the RTP program has not shifted load from on-peak periods, it is likely that RTP customers bills are still lower because of the pricing of the incremental RTP rate. The fact that no plant and only limited amount of expenses are allocated to the incremental portion of the RTP rate schedules provides an indication that it is very likely the incremental portion of the RTP rates are significantly under priced.

Q. WITH RESPECT TO CCOSS, HOW SHOULD RTP COSTS BE REFLECTED?

A. As I indicated earlier, Georgia Power has not assigned any energy or load attributable to RTP customers' "Incremental" portion of their consumption for purposes allocating costs. This is clearly in error. The entire RTP load and energy should be used in the CCOSS for assigning costs. If RTP customers have in fact, shifted load from on-peak to off-peak, the data used to allocate costs will reflect this. In other words, because Georgia Power allocates the vast majority of its costs based on peak demand, if RTP customers loads are such that the incremental portion is indeed off-peak then peak demand data will reflect this. If RTP customers have continued to use incremental load during peak period as the data suggests, the data (and allocators) will also reflect this fact. It is simply inappropriate to pretend that a significant percentage of RTP load and energy usage does not exist simply because these customers' rates are calculated and charged differently than other customers.

Q. GEORGIA POWER'S POSITION IS THAT THE CCOSS SHOULD NOT INCLUDE LOAD AND ENERGY USAGE ASSOCIATED WITH THE "INCREMENTAL" PORTION OF RTP CUSTOMER CONSUMPTION, SINCE THIS PORTION OF THE BILL IS BASED ON MARGINAL COSTS AND MARGINAL COST PRICING. PLEASE COMMENT.

A. I disagree wholeheartedly with Georgia Power's position. These so-called marginal costs that Georgia Power refer to are nothing more than short-run variable costs. There is no assignment or provision for fixed plant costs or expenses included in these costs. Proper marginal cost pricing tells us that the proper pricing signal is long-run marginal cost which includes "fixed" costs. Indeed, every electric utility marginal cost study I have seen, as well as the industry literature concerning the determination of marginal costs, incorporates the assignment of fixed plant investment and expenses. To do otherwise would provide no measure of the incremental cost to add plant or operate the system. In other words, the exclusion of plant costs in the determination of marginal costs would be akin to assuming there are no costs associated with the adding new capacity.

In summary, Georgia Power is simply wrong in its representation. Even though this Commission traditionally relies on embedded, not marginal costs, if Georgia Power is to argue that RTP prices should be determined based on marginal costs, they should reflect <u>all</u> marginal costs not just short-run variable costs.

E. <u>Adjustments To Georgia Power's CCOSS</u>

Q. RETURNING TO YOUR DISAGREEMENTS WITH GEORGIA POWER'S CCOSS. YOU INDICATED THAT ALTHOUGH YOU HAVE A MINOR DISAGREEMENT WITH GEORGIA POWER REGARDING THE CLASSIFICATION OF DISTRIBUTION POLES, YOU HAVE ACCEPTED THE COMPANY'S CLASSIFICATION OF DISTRIBUTION PLANT. PLEASE EXPLAIN THE SPECIFICS OF THIS DISAGREEMENT.

A. Mr. O'Sheasy used the minimum system method to classify distribution poles (Account 364). in determining his minimum size pole Mr. O'Sheasy calculated the

average cost of 25, 30, 35, and 40 foot wooden poles as his "minimum size. Although Georgia Power currently has over 9,500 wooden poles of 25 feet in service, Mr. O'Sheasy elected to include the average cost of taller, more expensive, poles as part of his "minimum" size. Furthermore, Mr. O'Sheasy did not consider cost differentials separately for other types of distribution poles, namely steel and concrete.

I am aware that Mr. O'Sheasy testified during cross examination that the reason he averaged costs of 35 and 40 foot pole sizes for the minimum system is because he was informed that Georgia Power does not routinely install 25 foot poles anymore. Although this could arguably be moot for purposes of embedded (historical) cost analyses, I have accepted this premise and have included as my minimum cost determination, the average of 25, 30, and 35 foot wooden poles as this represents almost 500,000 wooden poles currently in existence (38% of all wooden poles). I have also separated poles into wood, steel and concrete and used minimum installed average costs for these types of poles. When all three types of poles (wood, steel and concrete) are considered separately, the weighted average customer percentage of distribution poles becomes 65.5%. This compares to the 75.5% used by Mr. O'Sheasy. Based on Mr. O'Sheasy's reasonable aggregate classification of Distribution plant, however, I do not propose alternative classifications and, therefore, accept his classification of Distribution plant for purposes of my CCOSS.

Q. WHAT IS THE IMPACT ON CLASS RATES OF RETURN USING A 65.5% CUSTOMER PERCENTAGE FOR DISTRIBUTION POLES INSTEAD OF MR. O'SHEASY'S 75.5% CUSTOMER CLASSIFICATION?

A. The impacts on class rates of return are deminimus. The following is a comparison of the class rates of return under the Company CCOSS [Column (1)] and the same study with the only change being the classification of distribution poles as 65.5% customer-related [Column (2)]:

Class	Rate of Return (1) Distribution Poles At 75.5% Customer	Rate of Return (2) Distribution Poles at 65.5% Customer
Domestic	5.07%	5.12%
S. Business	10.76%	10.78%
M. Business	11.98%	11.90%
L. Business	9.55%	9.49%
Agriculture	4.23%	4.14
Government	6.08%	6.02%
Lighting	11.43%	11.41%
Marginal	6.62%	6.56%
Total Retail	7.22%	7.22%

1. **Fuel Inventories**

Q. **TURNING TO YOUR NEXT MINOR DISAGREEMENT WITH MR. O'SHEASY CONCERNING FUEL INVENTORIES, WHAT IS THE EFFECT ON CLASS RATES OF RETURN BY ALLOCATING FUEL INVENTORIES BASED ON ENERGY INSTEAD OF PEAK DEMAND?**

A. Again the effect is rather insignificant. The following table compares the Company's CCOSS class rates of return to those resulting by allocating fuel inventories on energy instead of peak demand, with no other changes to the Company's CCOSS.

Class	Fuel Inventory Allocated on Demand (KW)	Fuel Inventory Allocated on Energy (KWH)
Domestic	5.07%	5.09%
S. Business	10.76%	10.79%
M. Business	11.98%	11.97%
L. Business	9.55%	9.51%
Agriculture	4.23%	4.21%
Government	6.08%	6.07%
Lighting	11.43%	11.25%
Marginal	6.62%	6.55%
Total Retail	7.22%	7.22%

2. Bulk Transmission Lines

Q. YOU HAVE STATED THAT YOU DISAGREE WITH GEORGIA POWER'S METHOD OF ALLOCATING BULK TRANSMISSION LINES. THE COMPANY HAS ALLOCATED THESE COSTS BASED ON A WEIGHTED 20% 12-CP/80% 4-CP BASIS, AND IT IS YOUR OPINION THAT BULK TRANSMISSION COSTS SHOULD BE ALLOCATED CONSISTENT WITH THE ALLOCATION OF PRODUCTION PLANT. HOW WOULD ALLOCATION CONSISTENT WITH THE ALLOCATION OF PRODUCTION PLANT AFFECT CCOSS RESULTS?

A. By using the Company's estimated 12-CP demand allocator (excluding the portion attributable to incremental RTP loads) to assign bulk transmission line costs, there is no material differences in the class rates of return as shown below:

	Assignment Of Bulk Transmission Costs	
Class	20% 12-CP and 80% 4-CP	12-CP
Domestic	5.07%	5.13%
S. Business	10.76%	10.92%
M. Business	11.98%	12.00%
L. Business	9.55%	9.35%
Agriculture	4.23%	4.21%
Government	6.08%	6.12%
Lighting	11.43%	10.91%
Marginal	6.62%	6.44%
Total Retail	7.22%	7.22%

3. RTP KWH Usage And KW Demands

Q. MR. WATKINS, YOU STATED EARLIER THAT ALL RTP KW LOADS AND KWH ENERGY USAGE SHOULD BE INCLUDED IN CCOSS. HAVE YOU CONDUCTED A REPLICATION OF GEORGIA POWER'S CCOSS BUT FOR THE INCLUSION OF ALL RTP DEMANDS AND ENERGY USAGE?

A. No. While I do know the energy usage attributable to the "incremental" portion of RTP, I do not know the coincident peak demands of this "incremental" level. Georgia

Power's CCOSS excludes coincident peak demands associated with incremental RTP load and is not provided elsewhere in the filing or in response to data requests. Therefore, because I do not know the coincident peak loads associated with RTP incremental demand, I could not conduct this "but for" replication using 12-CP demands.[3]

Q. HAVE YOU CONDUCTED A CCOSS THAT REFLECTS THE REALITY OF THE CAPACITY OF ENERGY TRADE-OFF EXHIBITED IN GEORGIA POWER'S GENERATION PLANT INVESTMENT?

A. Yes. I have conducted CCOSSs utilizing the Peak and Average method ("P&A") and another CCOSS utilizing the Equivalent Peaker method ("EP").

4. Peak And Average

Q. IN DEVELOPING YOUR PEAK AND AVERAGE ALLOCATOR HOW DID YOU DETERMINE THE WEIGHT GIVEN TO ENERGY USAGE AND THE WEIGHT GIVEN TO PEAK DEMAND?

A. I used Georgia Power's forecasted test year retail load factor of 55.09% in order to weigh the energy portion versus the peak portion of the Peak and Average allocator.

Q. WHAT MEASURE OF PEAK DEMAND DID YOU USE FOR THE DEMAND PORTION OF THE P&A ALLOCATOR?

A. I used the Company's 4-CP demand rather than the 12-CP demand to reflect the peak nature and responsibility of class loads. I have selected this measure of peak demand because the 12-CP incorporates peak and non-peak months; i.e., spring and fall demands.

Q. WERE YOU ABLE TO INCORPORATE THE "INCREMENTAL" RTP USAGE IN YOUR PEAK AND AVERAGE ALLOCATION FACTOR?

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[3] It should be noted, however, that non-coincident demands associated with incremental RTP load do appear to be included in Georgia Power's CCOSS to allocate distribution plant.

A. Yes. However, I have admittedly understated the RTP P&A allocation factor because my factor only includes RTP incremental energy usage, but does not reflect RTP incremental peak demand. In other words, my Peak and Average allocation is weighted 55% on energy usage. This portion (55%) incorporates RTP incremental usage. However, the remaining 45%, which is demand-related does not reflect RTP incremental load.

Q. DOES THE FACT THAT YOU HAVE NOT REFLECTED THE INCREMENTAL COINCIDENT PEAK DEMANDS OF RTP CUSTOMERS IN YOUR PEAK AND AVERAGE ALLOCATION RESULT IN A DOWNWARD BIAS IN THE COSTS ASSIGNED TO THE TWO RTP CLASSES?

A. Yes, to some degree. However, as I will discuss later in my testimony, it really does not compromise my recommended rate schedule revenue responsibility. This is because my CCOSS studies show that the rates of return for the two RTP classes are below that of the Retail system average and to assign more costs to these two rates schedules would only further reduce achieved rates of return at current rates.

5. Equivalent Peaker

Q. PLEASE EXPLAIN HOW YOU DEVELOPED YOUR EQUIVALENT PEAKER ALLOCATORS.

A. In order to reflect the capacity/energy trade-off inherent in Georgia Power's mix of generating resources, I calculated the most recent (2006) actual capacity factors for each Georgia Power Generating Facility.[4] I then weighted each generating facility based on its respective plant investment cost. This results in a 68.61% energy and 31.39% peak demand weighting. The supporting calculations for this relationship are shown in Exhibit___(GAW-2).

[4] In this regard I utilized actual Peak KW output during 2006 instead of nameplate rating peak output capability.

Q. MR. WATKINS, DOES YOUR EXHIBIT___(GAW-2) HELP EXPLAIN THE CAPACITY/ENERGY TRADE-OFF CONSIDERATION USED BY ELECTRIC UTILITIES IN DEVELOPING A PARTICULAR MIX OF GENERATING FACILITIES?

A. Yes. As can be seen in Exhibit___(GAW-2), Georgia Power's larger, more expensive, generating plants have high capacity factors and lower running costs. The large base load units run most hours of the year supplying energy to all customers. In contrast, the smaller, high running cost plants tend to have lower capacity factors meaning they are primarily used to meet peak loads. It should be noted that run of the river hydro facilities are often allocated totally on the basis of energy because of their zero fuel costs. Additionally, these facilities will run as long as sufficient water is available to turn their generator turbines. However, my analysis in Exhibit___(GAW-2) uses the actual capacity factors for Georgia Power's run of the river facilities which are fairly low. As such, a lower percent of run of the river hydro costs were attributed to energy in my Equivalent Peaker allocator than if I had assumed a 100% energy basis for these facilities.

6. Staff CCOSS Results

Q. WHAT ARE THE RESULTS OF YOUR CCOSS UTILIZING YOUR RECOMMENDATIONS TO REMEDY YOUR DISAGREEMENTS WITH MR. O'SHEASY, AND INCORPORATING THE PEAK AND AVERAGE METHOD?

A. These recommendations are incorporated in my P&A CCOSS: (a) allocate fuel inventory based on energy rather than demand; (b) allocate bulk Transmission line costs on the same basis as Production plant; (c) include RTP incremental energy usage; and, (d) use the Peak and Average method to allocate generating plant. Under these recommendations, the following rates of return are achieved at present rates for the group of eight customer classes, and for the individual rate schedules presented in the Company's CCOSSs. The details underlying these CCOSS results are presented in Exhibit___(GAW-3):

Class	Peak And Average Rate of Return On Rate Base
Domestic	5.61%
S. Business	11.12%
M. Business	11.96%
L. Business	9.39%
Agriculture	3.11%
Government	5.56%
Lighting	9.54%
Marginal	5.65%
Total Retail	7.22%

Rate Schedule	
R, RM	5.63%
TOU-REO	6.12%
GS	8.89%
PLS	12.16%
PLM	11.92%
PLL	10.07%
G	5.92%
SCH	11.54%
TOU-EO	11.24%
TOU-GSD	14.52%
TOU-MAM	7.63%
TOU-MLM	5.51%
TOU-SC	0.93%
TOU-HLF	7.07%
RTP-DA	7.06%
RTP-HA	4.15%
SLM	3.92%
OL-GOV	7.42%
OL-NONGOV	12.10%
EOL	11.48%
ET	11.53%
UC	22.56%
FPA	3.62%
TC	-7.71%
APS, TOU-FS, IOP	1.35%
SAS	-1.04%
OGS	22.09%
Total Retail	7.22%

Q. WHAT ARE THE RESULTS OF YOUR CCOSS UTILIZING YOUR OTHER RECOMMENDATIONS TO REMEDY YOUR DISAGREEMENTS WITH MR. O'SHEASY, AND INCORPORATING THE EQUIVALENT PEAKER METHOD?

A. The recommendations incorporated in my EP CCOSS: (a) allocate fuel inventory based on energy rather than demand; (b) allocate bulk transmission line costs on the same basis as Production plant; (c) include RTP incremental energy usage; and, (d) use the Equivalent Peaker method to allocate generating plant. Under these recommendations, the following rates of return are achieved at present rates for the group of eight customer classes, and for the individual rate schedules presented in the Company's CCOSSs. The detail for these results are presented in Exhibit___(GAW-4):

Class	Equivalent Peaker Rate of Return On Rate Base
Domestic	6.08%
S. Business	11.69%
M. Business	12.24%
L. Business	9.26%
Agriculture	2.99%
Government	5.76%
Lighting	8.53%
Marginal	4.58%
Total Retail	7.22%

Rate Schedule	Equivalent Peaker Rate of Return On Rate Base
R, RM	6.10%
TOU-REO	6.64%
GS	9.50%
PLS	12.68%
PLM	12.20%
PLL	10.00%
G	5.98%
SCH	11.96%
TOU-EO	11.94%
TOU-GSD	14.59%
TOU-MAM	7.93%
TOU-MLM	5.04%
TOU-SC	0.93%
TOU-HLF	7.23%
RTP-DA	5.99%
RTP-HA	2.67%
SLM	4.14%
OL-GOV	6.70%
OL-NONGOV	11.14%
EOL	9.22%
ET	11.11%
UC	21.77%
FPA	3.31%
TC	-7.83%
APS, TOU-FS, IOP	1.28%
SAS	-1.18%
OGS	22.32%
Total Retail	7.22%

III. CLASS AND RATE SCHEDULE REVENUE RESPONSIBILITY

Q. ARE THERE ANY GENERAL ISSUES UNIQUE TO THIS CASE RELATED TO CLASS REVENUE RESPONSIBILITY AND RATE DESIGN?

A. Yes. As a result of the Commission's Order in Docket No. 21112-U, there is a required change in the manner in which Municipal Gross Receipts Taxes ("MGRT"), or franchise fees, are collected from rates. To comply with the Commission's Order, Georgia Power proposes to separately charge for MGRTs through a separate franchise fee rate. As such, the Company proposes to subtract MGRT costs from current base rate revenues and collect these costs through a separate revenue source, i.e., a franchise fee rate. In this regard, there are issues relative to traditional base rate revenue responsibility, as well as how (and which) customers should be responsible for the recovery of franchise fees. Georgia Power's total revenue requirement request of $406.747 million is separated into two segments: a base rate portion ($255.252 million) and a MGRT portion ($151.495 million). It should be noted that the MGRT amount of $151.495 consists of $150.797 million in franchise fees collected at the current rate level, plus $0.698 million associated with the Company's proposed revenue increase.

Q. HOW DOES GEORGIA POWER PROPOSE TO ASSIGN ITS REQUESTED $406.7 MILLION RATE INCREASE?

A. Georgia Power witness Jonathan Kubler states on page 6 of his direct testimony that "the Company's proposed increase is applied on an equal percentage basis before fuel cost."

Q. IS MR. KUBLER'S STATEMENT ACCURATE?

A. Not entirely. Mr. Kubler does propose an approximate equal percentage increase to all classes and rate schedules except for the two RTP rate schedules in which he proposes a substantially smaller percentage increase.

Q. BUT FOR HIS PROPOSED TREATMENT OF THE TWO RTP RATE SCHEDULES, WHAT REASONS DOES MR. KUBLER PROVIDE AS TO THE APPROPRIATENESS OF HIS PROPOSED ACROSS-THE-BOARD PERCENTAGE INCREASE TO ALL CLASSES?

A. Mr. Kubler did not address any reasons why he believes his across-the-board increase to all classes except RTP is appropriate in his pre-filed testimony. However, during his direct examination on October 2, 2007, Mr. Kubler indicated that the principle of gradualism was considered, as well as other factors.

Q. DID MR. KUBLER CONSIDER THE RESULTS OF MR. O'SHEASY'S CCOSS IN ANY WAY?

A. I do not know whether Mr. Kubler considered Mr. O'Sheasy's CCOSS results or not. However, I do know that Mr. Kubler's proposed class revenue distribution does not reflect Mr. O'Sheasy's CCOSS results in any appreciable way.

Q. DO YOU AGREE WITH MR. KUBLER THAT GRADUALISM SHOULD BE CONSIDERED IN ESTABLISHING CLASS OR INDIVIDUAL RATE SCHEDULE REVENUE RESPONSIBILITY?

A. Absolutely. However, since Georgia Power is proposing an across-the-board increase in this case (except for RTP), and as I understand the settlement from the 2004 case, utilized an across-the-board increase in Georgia Power's last general rate case, I can find no "gradualism" in Mr. Kubler's proposal.

Q. YOU STATED EARLIER IN YOUR TESTIMONY THAT CCOSS RESULTS SHOULD BE USED AS ONE OF MANY TOOLS IN ESTABLISHING CLASS REVENUE RESPONSIBILITY. PLEASE EXPAND ON THIS PHILOSOPHY.

A. As is hopefully apparent, there is no absolutely correct cost of service study. In determining class revenue responsibility, it is my opinion that analysts and regulators should consider that strengths and weaknesses exist in various CCOSSs and recognize that the results of a particular study are not as accurate as a surgical science.

At the same time, some consideration should be given to revenue to cost relationships; i.e., CCOSS results, particularly over time. Therefore, if CCOSS results consistently show over or under earnings across time and across CCOSS, some consideration should be given to CCOSS results.

Q. WITH RESPECT TO MR. KUBLER'S PROPOSED INCREASE ACROSS CLASSES AND RATE SCHEDULES, WHAT PERCENTAGE INCREASES ARE PROPOSED FOR THE RTP RATE SCHEDULES?

A. When the affect of the overall base rate increase ($255.2 million) and franchise fee revenue ($151.5 million) are combined, the following is a comparison of Mr. Kubler's proposed percentage increases to the RTP rate schedules as well as all other retail rate schedules on a combined basis:

	Net Percentage Rate Increase (Excludes Fuel)	Net Percentage Increase (Includes Fuel)
RTP-DA:		
CBL Portion	10.86%	5.58%
Incremental Portion	0.00%	0.00%
Total RTP-DA	**7.97%**	**3.66%**
RTP-HA:		
CBL Portion	10.77%	4.40%
Incremental Portion	0.00%	0.00%
Total RTP-DA	**6.80%**	**2.50%**
All Other Retail	**11.10%**	**6.84%**
Total Retail	**10.47%**	**5.98%**

As can be seen from the above, Mr. Kubler's proposals result in an overall 7.97% increase in non-fuel rate revenue to RTP-DA and a 6.80% increase to RTP-HA. These proposed percentage increases correspond to a proposed increase of 11.10% for all other retail classes and rate schedules on a combined basis. Similarly, when fuel revenues are also included, Mr. Kubler proposes a 3.66% RTP-DA increase, a 2.50% RTP-HA increase, and a 6.84% increase to all other retail customers.

In terms of relative percentages, Mr. Kubler proposes to increase RTP-DA non-fuel rates (base plus MGRT) at 76% of the system average percentage increase (7.97%/10.47%), to increase RTP-HA at 65% of the system average percentage increase

(6.80%/10.47%), and to increase all other retail classes at 106% of the system average percentage increase (11.10%/10.47%).

Q. MR. KUBLER PROPOSES NO INCREASE TO THE "INCREMENTAL" PORTION OF RTP BASE REVENUES. IS THERE ANY JUSTIFIABLE REASON FOR THIS SPECIAL TREATMENT OF RTP REVENUE RESPONSIBILITY?

A. No. It needs to be remembered that the "incremental" portion of an RTP customers bill is simply one component of the bill and is determined based on how that customer's usage varies from what was forecasted for the Commercial and Industrial RTP customers, which for an Industrial RTP customer, may simply represent 40% of its forecasted usage.

For purposes of revenue responsibility, the separation of RTP non-fuel rate revenues between the CBL and Incremental components is no different than the separation of Residential base rate revenue between customer charge revenue and usage rate revenue. Although one is certainly concerned about the individual components in the rate design stage, it is the total non-fuel rate revenue (customer plus usage) that is appropriate for establishing class revenue responsibility.

Q. IS GEORGIA POWER'S PROPOSED CLASS AND RATE SCHEDULE REVENUE APPORTIONMENT REASONABLE?

A. No. While I agree with the concept of gradualism, some movement is appropriate to costs of service and there is no justifiable reason to treat RTP base rate revenues as "special" or favored rate schedules. This favored treatment is especially true considering the magnitude of the base rate increase requested by Georgia Power, as well as the required separation of municipal franchise fees.

Q. YOU STATED EARLIER THAT THERE ARE ISSUES RELATED TO TRADITIONAL CLASS REVENUE DISTRIBUTION AS WELL AS WITH RESPECT TO THE ASSIGNMENT OF FRANCHISE FEE REVENUE RESPONSIBILITY. PLEASE EXPLAIN HOW GEORGIA POWER PROPOSES TO ASSIGN REVENUE RESPONSIBILITY TO THE BASE RATE (NON-MGRT) PORTION OF THE REQUESTED INCREASE?

A. The "base rate" total increase request is $255.252 million. In addition to this amount is the Company's proposal to increase to the Industrial Load Retention ("ILR") credit by $3.646 million. In other words, because this ILR credit reflects a reduction of certain industrial customers bills, the base rate increase that must be assigned to all customers is $258.899 million ($255.252 million plus 3.646 million). With regards to the base rate increase of $258.899 million, Mr. Kubler proposes various percentage increases to all classes and rates schedules except the incremental portion of the RTP rate schedules in which he proposes no increase in revenue responsibility. Because the RTP rate schedules also receive a substantial portion of the proposed increase to the IRL discount (credit), the net base rate increase to the RTP rate schedules is further reduced.

Q. PLEASE EXPLAIN HOW THE BASE RATE REVENUES RELATE TO THE COMPANY CCOSS?

A. Mr. O'Sheasy's CCOSS at current rates excludes all franchise fee costs with an offsetting reduction to revenues. As such, Georgia Power's CCOSS correlates with the base rate (non MGRT) revenues referred to in this section of my testimony.

Q. PLEASE EXPLAIN HOW GEORGIA POWER PROPOSES TO COLLECT ITS PROPOSED $151.495 MILLION MGRT REVENUE REQUIREMENT FROM INDIVIDUAL RATE SCHEDULES.

A. Georgia Power proposes to create new tariff rate entitled FF-1 (Franchise Fee). This MGRT revenue will be collected from all retail customers based on base (non-fuel) revenue except that Georgia Power proposes that RTP customers' incremental revenue shall be exempt from franchise fee responsibility.

Q. ON WHAT BASES DO MUNCIPALITIES CHARGE GEORGIA POWER THEIR RESPECTIVE FRANCHISE FEES?

A. Municipalities charge Georgia Power franchise fees based on total revenue: fuel plus non-fuel.

Q. AM I CORRECT THAT GEORGIA POWER PROPOSES TO COLLECT ITS MGRT REVENUES ON THE BASIS OF BASE (NON-FUEL) REVENUES?

A. Yes.

Q. IF FRANCHISE FEES ARE INCURRED BY GEORGIA POWER ON THE BASIS OF BASE REVENUE PLUS FUEL REVENUE, AND GEORGIA POWER PROPOSES TO COLLECT ITS EXPENSE SOLELY ON THE BASIS OF BASE (NON-FUEL) REVENUES, DOES THIS RESULT IN A BIAS TO ANY GROUP OF CUSTOMERS?

A. Yes. This is a clear bias against small volume users such as Residential and small Commercial customers.

Q. PLEASE EXPLAIN.

A. A much larger portion of Residential and small Commercial customers' total electric bills are comprised of non-fuel revenue (base rate) than for large Industrial customers. Because Georgia Power incurs municipal franchise fee costs based on customers' total electric revenue, if this total cost is then collected from rate payers based only on base (non-fuel) revenues, small volume customers will pay a disproportionate share of the costs billed by the municipalities. In other words, small volume customers will pay back to Georgia Power more than the municipalities charges the Company for their usage, while large volume customers will repay Georgia Power less than what is billed to the Company for their usage.

Q. YOU INDICATED THAT GEORGIA POWER PROPOSES TO EXEMPT RTP INCREMENTAL REVENUE FROM PAYMENT OF THE FF-1 TARIFF. DO MUNICIPALITIES ALSO EXEMPT RTP INCREMENTAL REVENUES FROM THEIR ASSESSMENTS TO GEORGIA POWER?

A. No.

Q. IS THERE ANY JUSTIFIABLE REASON TO EXCLUDE RTP INCREMENTAL REVENUE FROM MGRT COLLECTION?

A. No.

Q. MR. WATKINS, WHAT ARE YOUR RECOMMENDATIONS AS TO HOW ANY BASE RATE REVENUE INCREASE AUTHORIZED BY THE COMMISSION SHOULD BE ASSIGNED TO THE VARIOUS RETAIL CLASSES AND RATE SCHEDULES?

A. I will first provide my revenue distribution recommendation method using Georgia Power's proposed base rate revenue increase of $406.7 million. After I explain my proposed method I will provide a means by which any increase less than the Company's requested $406.7 should be spread to various retail classes and rate schedules.

In developing my recommended revenue distribution method, I considered various CCOSS results, gradualism, commission policy, the public interest of attracting new business in Georgia Power's service area, as well as the subjective nature of revenue collection embedded in some of Georgia Power's rate schedules.

With these considerations in mind, I first evaluated various CCOSS results. Specifically, I considered Georgia Power's CCOSS (even though I have serious concerns regarding its treatment of RTP loads), my Peak and Average CCOSS results and my Equivalent Peaker CCOSS results. A summary of each of these CCOSS results are provided in Columns (1), (2), and (3) of Exhibit ___(GAW-5).

As can be seen in Exhibit___(GAW-5), there is generally not a tremendous amount of variation in class or rate schedule rates of return across the various CCOSSs. I

do note that there are significant differences in CCOSS results for the Residential (Domestic) rates of return and for the Marginal class rate of return. This is primarily attributable to the inclusion of RTP incremental energy (KWH) volumes in my two CCOSSs. The reason that the Domestic rates of return increase appreciably is because its allocation of plant and expenses decreased appreciably with more cost responsibility assigned to the two RTP rate schedules.

In conducting my evaluation of the various CCOSS results, I also recognized that my P&A and EP studies do not reflect the RTP peak demands, but only the energy (KWH) portion of my Peak and Average and Equivalent Peaker allocators. As such, all three studies presented in Exhibit___(GAW-5) overstate RTP rates of return.

Q. HAVE YOU BIFURCATED YOUR REVENUE DISTRIBUTION ANALYSIS INTO TNE COMPANY'S BASE RATE AND FRANCHISE FEE SEGMENTS?

A. Yes. This is because class and rate schedule revenue responsibilities are determined differently for the two segments. This is true under both Mr. Kubler's approach and my recommended approach.

Q. MR. WATKINS, BEFORE YOU CONTINUE, PLEASE EXPLAIN HOW MR. KUBLER ASSIGNED HIS RECOMMENDED BASE RATE INCREASE TO THE CBL PORTION OF THE RTP RATE SCHEDULES.

A. The actual mechanics of Mr. Kubler's assignment of the CBL portion of RTP rates is shown in my ultimate revenue distribution exhibit. However, Mr. Kubler assigned the same percentage increase to the CBL portion of RTP rates as he did for the corresponding traditional rate schedule. In other words, the CBL portion of a RTP's customer's bill is based on its traditional rate schedule (e.g., TOU-MLM, PLL, PLM, etc.). Mr. Kubler assigned an increase to the CBL portion of each RTP rate commensurate with its traditional rate schedule increase.

Q. PLEASE CONTINUE WITH YOUR REVENUE DISTRIBUTION RECOMMENDATION FOR BASE RATES.

A. Given the CCOSS results, a constraint of gradualism, and recognition of social and public policy issues, I determined an appropriate relative percentage increase for each rate schedule and class. This relative percentage increase is expressed in terms of percent of the retail average percentage increase. To illustrate, if the system-wide percentage increase is 10.00%, 90% of the approved system-wide retail percentage increase of 10.00% equates to 9.00% (90% times 10%). Because there are no assurances (or even a likelihood) that strict adherence to these class relative percent increases would exactly yield the total dollar increase authorized by the Commission, I had to treat one class as a residual. This is the most common method used in establishing unequal percentage revenue increases across customer classes and yet achieving the overall authorized increase. Due to its large size, I have treated the Residential class as the residual, while recognizing that the increase to this class must also be in accordance with the factors I discussed previously.

Column (4) of Exhibit___(GAW-5) presents my recommended relative percentage increases for each rate schedule before recognition of MGRT charges and ILR credits. Due to the different character of the RTP rate schedules, I treated these rates somewhat differently. I first increased the RTP incremental margin adder rate by two mills ($0.002) per KWH. I also accepted Mr. Kubler's basic methodology to increase the CBL portion of RTP base rates (i.e., commensurate with the traditional rate schedule increase embedded in the CBL portion).

Once the basic base rate revenue increase is assigned to each class, I then incorporated Georgia Power's ILR credits to arrive at the final base rate increase to each class and rate schedule. These dollar and percentage increases are shown in Columns (9) and (10) of Exhibit___(GAW-6).

Q. PLEASE EXPLAIN HOW MUNICIPAL FRANCHISE FEES SHOULD BE COLLECTED FROM RETAIL RATEPAYERS.

A. Given the Commission's Order in Docket No. 21112-U, as well as the manner in which franchise fees are incurred by Georgia Power, the collection of MGRT revenues should technically have two attributes. First, there should be no exceptions from the FF-1 rate; namely, RTP customers should be responsible for incremental as well as CBL usage. Second, because franchise fee costs are incurred on a total revenue basis (base revenue plus fuel revenue), the FF-1 rate should be imposed on total revenue, not just base rate revenue.

However, I recognize that a strict adherence of collecting MGRT revenues based on total (fuel plus base) revenue would pose a significant increase to large volume user classes. As such, I will agree with the Company's proposal to collect MGRT revenues based only on non-fuel revenue. This recommendation includes all RTP non-fuel revenues, CBL and incremental. My recommended assignment of MGRT revenue is shown in colomn (12) of Exhibit__(GAW-6).

Q. MR. WATKINS, PLEASE PROVIDE A COMPARISON OF YOUR RECOMMENDED CLASS AND RATE SCHEDULE REVENUE DISTRIBUTION TO THAT PROPOSED BY GEORGIA POWER.

A. Exhibit___(GAW-7) provides a comparison of Mr. Kubler's and my recommended revenue distribution proposals at the Company's overall increase request of $406.7 million.

Q. MR. WATKINS, SHOULD THE COMMISSION AUTHORIZE AN OVERALL INCREASE LESS THAN THE $406.7 MILLION REQUESTED BY GEORGIA POWER, HOW SHOULD THE ULTIMATE INCREASE BE ASSIGNED TO INDIVIDUAL RATE SCHEDULES AND CLASSES?

A. I have designed my revenue distribution method such that it can be applied to any increase authorized by the Commission with the exception of the incremental portion of RTP rates. To the extent the Commission authorizes an overall increase substantially lower than the $406.7 million requested by the Company, I recommend an increase to the RTP margin adder of 1 mill per KWH for increases below $200 million. If the authorized increase is greater than $200 million, I recommend that the RTP margin adder

still be increased by two mills per KWH. Should the Commission order a decrease in base rate revenues, I recommend an increase of 1 mill per KWH to the current RTP margin adder.

IV. RATE DESIGN

Q. MR. WATKINS, DO YOU HAVE ANY GENERAL COMMENTS REGARDING GEORGIA POWER'S RATE DESIGN?

A. Yes. First, I agree with most aspects of the tariff changes proposed by Georgia Power in this case.

Second, I am well aware of previous concerns that Georgia Power may have too many individual rate schedules. While I tend to agree with these concerns and questions the need and overall benefit of so many individual rates, I recognize that this multitude of rates provides individual customers a choice of rate schedules to fit their particular needs and also enables customers more of an opportunity to minimize their electric bills. There has been previous discussion about customers being able to "game the system" with such a choice of rate schedules. In my opinion, this is a desired effect as long as there are no detrimental effects on other customers as this is reflective of how competitive markets operate. In these regards, I would encourage the Company to study the feasibility of eliminating some of the rate schedules or perhaps collapsing multiple rate schedules into one.

Q. MR. WATKINS, GEORGIA POWER PROPOSES TO INCREASE THE RESIDENTIAL RATE R CUSTOMER CHARGE FROM $7.50 PER MONTH TO $8.00 PER MONTH AND REDUCE THE RESIDENTIAL TIME OF USE RATE TOU-REO CUSTOMER CHARGE FROM $9.75 TO 8.00. WHAT ARE YOUR RECOMMENDATIONS REGARDING THESE PROPOSALS?

A. While I consistently maintain that Residential customer charges should be held to a minimum, I also recognize the customer costs associated with meter reading, customer billing and accounting, and maintenance of meters and services. In this regard, I do not oppose the increase to the Residential Rate R customer charge from $7.50 to $8.00

assuming the Commission authorizes an overall increase approaching the $406.7 million requested. However, should the Commission authorize an overall increase between $100.0 million and $300.0 million, the Rate R customer charge should be limited to $0.25 per month. Should the Commission authorize an overall increase of less than $100.0 million, I recommend maintaining the current customer charge of $7.50.

With respect to lowering the Residential time of use Rate (TOU-REO), I recognize that the costs of metering and accounting for these customers may be higher than for an energy-only non-time of use customer. However, as a matter of policy I support Georgia Power's proposal to price this customer charge at the same level as the Residential non-time of use customer charge.

Q. THERE HAS BEEN A LOT OF CONTROVERSY AND DIFFERENCES OF OPINION REGARDING THE FLAT BILL RATES. WHAT ARE YOUR COMMENTS AND RECOMMENDATIONS REGARDING FLAT BILLS?

A. From an economic and public policy perspective, the Flat Bill program is a bad idea and not in the public interest. This program merely provides windfall profits to Georgia Power with no realistic benefits to consumers. As such, I recommend elimination of the Flat Bill rates with the expiration of each current agreement with customers.

Q. WHY IS THE FLAT BILL PROGRAM A BAD IDEA FROM AN ECONOMIC PERSPECTIVE?

A. Notwithstanding the fact that the Georgia Power records its additional profits "below the line" which I will discuss in a moment, the Flat Bill program sends the worst possible signal to customers to consume energy and/or reduce peak period usage.

As the Commission is aware, the Flat Bill program provides for a constant "flat" bill to customers regardless of how much energy they consume or when they use this electricity. A critical concern of U.S. regulators and policy makers is the need for additional transmission capacity, and in the not-to-distant future, and the need for new base load generation. Policies in which there is an incentive to increase peak load or total

consumption are totally contrary to the objectives of efficient pricing and the electrical needs of all consumers.

To illustrate the economically incorrect signals provided consumers under the Flat Bill program, consider a very hot Georgia day in which the temperature climbs into the high 90's or low 100's. The Georgia Power system is strained to the limit to provide power (at a very high cost) to all customers, yet the Flat Bill customer will in all likelihood turn his/her thermostat to a lower temperature to maintain the same level of comfort as when the temperature is in the 70's and Georgia Power is operating with ease.

There is no consequence to this Flat Bill customer, yet all other customers are required to bear the cost of the Flat Bill customer's inefficient decision by paying higher fuel costs today and more peaking plant in the future. I have purposely used the extreme in the above example, however, the same principles and consequences apply each and every hour of the year.

Q. DOES THE BUDGET BILLING PROGRAM SUFFER FROM THE SAME INEFFICIENT PRICE SIGNALS AS THE FLAT BILL PROGRAM?

A. To some extent, yes. However, there is a major difference in the two programs. Under the Budget Billing program the customers at least know that any decisions to inefficiently increase consumption must be paid for at some point in time. Under the Flat Bill program these inefficient decisions will never be paid for.

Q. IF A FLAT BILL CUSTOMER INCREASES ITS CONSUMPTION DUE TO THE LACK OF AN EFFICIENT PRICE SIGNAL, WILL THIS BE REFLECTED WHEN THE CUSTOMERS FLAT BILL EXPIRES AND GEORGIA POWER RECALCULATES ITS RENEWAL CONTRACT?

A. Presumably, yes, and this brings me to my next point of a public policy nature. I will say that the customer may opt to go back on the traditional rate schedule if he/she desires.

Q. PLEASE DISCUSS THE PUBLIC POLICY PROBLEMS ASSOCIATED WITH THE FLAT BILL RATES.

A. There is absolutely no way that the Commission Staff or an individual customer can determine if Georgia Power has reasonably estimated a "Flat Bill." The estimation of expected consumption is extremely discretionary on the part of Georgia Power, as is the discretionary aspect of the profit "adder" allowed by the Commission. Indeed, there is a clear incentive for Georgia Power's representatives to overstate a customer's expected usage as this will increase the revenues generated under the contract. The customer has no idea of what a reasonable level of "expected" usage is, and has no ability to calculate the effects of abnormal versus normal weather. Indeed, the tariff does not even specify what "normal" weather is, how it is defined, or how it is calculated.

Q. SHOULD THE COMMISSION DISAGREE WITH YOUR RECOMMENDATION TO ELIMINATE THE FLAT BILL RATES, ARE THERE CERTAIN CHANGES THAT SHOULD BE MADE TO THE FLAT BILL RATES AND RATEMAKING TREATMENT OF THE RATES?

A. Yes. First, all revenues and profits from the Flat Bill rates should be recorded "above the line." Other than the clear economic incentive for a customer to use more electricity than would be used if a customer paid for each incremental KWH, the risks to customers and the Company is the same. That is, if we experience a mild summer, actual KWH sales will be lower than expected and the Company benefits from the revenue generated from unused electricity. To the extent we experience an abnormally hot summer, the opposite is true. The probability of either event is equal.

My next recommendation is that all Flat Bill customers be clearly notified that the contract rate provides for additional profit over and above what was determined fair and reasonable in establishing non "flat" rates. In addition, Georgia Power should provide Flat Bill customers a monthly comparison of what a customer's bill is under the flat rate tariff and what it would have been under the traditional rate.

Q. DOES THIS COMPLETE YOUR TESTIMONY?

A. Yes.

BACKGROUND & EXPERIENCE PROFILE

GLENN A. WATKINS

VICE PRESIDENT/SENIOR ECONOMIST
TECHNICAL ASSOCIATES, INC.

EDUCATION

1982 - 1988	M.B.A., Virginia Commonwealth University, Richmond, Virginia
1980 - 1982	B.S., Economics; Virginia Commonwealth University
1976 - 1980	A.A., Economics; Richard Bland College of The College of William and Mary, Petersburg, Virginia

POSITIONS

Jul. 1995-Present	Vice President/Senior Economist, Technical Associates, Inc.
Mar. 1993-1995	Vice President/Senior Economist, C. W. Amos of Virginia
Apr. 1990-Mar. 1993	Principal/Senior Economist, Technical Associates, Inc.
Aug. 1987-Apr. 1990	Staff Economist, Technical Associates, Inc., Richmond, Virginia
Feb. 1987-Aug. 1987	Economist, Old Dominion Electric Cooperative, Richmond, Virginia
May 1984-Jan. 1987	Staff Economist, Technical Associates, Inc.
May 1982-May 1984	Economic Analyst, Technical Associates, Inc.
Sep. 1980-May 1982	Research Assistant, Technical Associates, Inc.

EXPERIENCE

I. Public Utility Regulation

A. Costing Studies -- Conducted, and presented as expert testimony, numerous embedded and marginal cost of service studies. Cost studies have been conducted for electric, gas, telecommunications, water, and wastewater utilities. Analyses and issues have included the evaluation and development of alternative cost allocation methods with particular emphasis on ratemaking implications of distribution plant classification and capacity cost allocation methodologies. Distribution plant classifications have been conducted using the minimum system and zero-intercept methods. Capacity cost allocations have been evaluated using virtually every recognized method of allocating demand related costs (e.g., single and multiple coincident peaks, non-coincident peaks, probability of loss of load, average and excess, and peak and average).

Embedded and marginal cost studies have been analyzed with respect to the seasonal and diurnal distribution of system energy and demand costs, as well as cost effective approaches to incorporating energy and demand losses for rate design purposes. Economic dispatch models have been evaluated to determine long range capacity requirements as well as system marginal energy costs for ratemaking purposes.

B. Rate Design Studies -- Analyzed, designed and provided expert testimony relating to rate structures for all retail rate classes, employing embedded and marginal cost studies. These rate structures have included flat rates, declining block rates, inverted block rates, hours use of demand blocking, lighting rates, and interruptible rates. Economic development and special industrial rates have been developed in recognition of the competitive environment for specific customers. Assessed alternative time differentiated rates with diurnal and seasonal pricing structures. Applied Ramsey (Inverse Elasticity) Pricing to marginal costs in order to adjust for embedded revenue requirement constraints.

GLENN A. WATKINS

C. Forecasting and System Profile Studies -- Development of long range energy (Kwh or Mcf) and demand forecasts for rural electric cooperatives and investor owned utilities. Analysis of electric plant operating characteristics for the determination of the most efficient dispatch of generating units on a system-wide basis. Factors analyzed include system load requirements, unit generating capacities, planned and unplanned outages, marginal energy costs, long term purchased capacity and energy costs, and short term power interchange agreements.

D. Cost of Capital Studies -- Analyzed and provided expert testimony on the costs of capital and proper capital structures for ratemaking purposes, for electric, gas, telephone, water, and wastewater utilities. Costs of capital have been applied to both actual and hypothetical capital structures. Cost of equity studies have employed comparable earnings, DCF, and CAPM analyses. Econometric analyses of adjustments required to electric utilities cost of equity due to the reduced risks of completing and placing new nuclear generating units into service.

E. Accounting Studies -- Performed and provided expert testimony for numerous accounting studies relating to revenue requirements and cost of service. Assignments have included original cost studies, cost of reproduction new studies, depreciation studies, lead-lag studies, Weather normalization studies, merger and acquisition issues and other rate base and operating income adjustments.

II. Transportation Regulation

A. Oil and Products Pipelines -- Conducted cost of service studies utilizing embedded costs, I.C.C. Valuation, and trended original cost. Development of computer models for cost of service studies utilizing the "Williams" (FERC 154-B) methodology. Performed alternative tariff designs, and dismantlement and restoration studies.

B. Railroads -- Analyses of costing studies using both embedded and marginal cost methodologies. Analyses of market dominance and cross-subsidization, including the implementation of differential pricing and inverse elasticity for various railroad commodities. Analyses of capital and operation costs required to operate "stand alone" railroads. Conducted cost of capital and revenue adequacy studies of railroads.

III. Insurance Studies

Conducted and presented expert testimony relating to market structure, performauce, and profitability by liue and sub-line of business within specific geographic areas, e.g. by state. These studies have included the determination of rates of return on Statutory Surplus and GAAP Equity by line - by state using the NAIC methodology, and comparison of individual insurance company performance vis a vis industry Country-Wide performance.

Conducted and presented expert testimony relating to rate regulation of workers compensation, automobile, and professional malpractice insurance. These studies have included the determinatiou of a proper profit aud contingency factor utilizing an internal rate of return methodology, the development of a fair investment income rate, capital structure, cost of capital.

Other insurance studies have included testimony before the Virginia Legislature regarding proper regulatory structure of Credit Life and P&C insurance; the effects on competition and prices resulting from proposed insurance company mergers, maximum and minimum expense multiplier limits, determination of specific class code rate increase limits (swing limits); and investigation of the reasonableness of NCCI's administrative assigned risk plau aud pool expenses.

GLENN A. WATKINS

IV. Anti-Trust and Commercial Business Damage Litigation

Analyses of alleged claims of attempts to monopolize, predatory pricing, unfair trade practices and economic losses. Assignments have involved definitions of relevant market areas(geographic and product) and performance of that market, the pricing and cost allocation practices of manufacturers, and the economic performance of manufacturers' distributors.

Performed and provided expert testimony relating to market impacts involving automobile and truck dealerships, incremental profitability, the present value of damages, diminution in value of business, market and dealer performance, future sales potential, optimal inventory levels, fair allocation of products, financial performance; and business valuations.

MEMBERSHIPS AND CERTIFICATIONS

Member, Association of Energy Engineers (1998)
Certified Rate of Return Analyst, Society of Utility and Regulatory Financial Analysts (1992)
Member, American Water Works Association
National Association of Business Economists
Richmond Association of Business Economists
National Economics Honor Society

GEORGIA POWER COMPANY
DEVELOPMENT OF ENERGY AND DEMAND
SEPARATION FOR THE
EQUIVALENT PEAKER METHOD

Plant Name	Type	Net Peak Demand (MW)	Net Generation (KWH)	Total Cost including Land	Cost Per KW	Expenses Per KWh	Actual Capacity Factor	Pct of Total Cost	Weighted Capacity Factor
McDonough	Steam	524	3,772,466,000	$201,805,886	$343	$0.0274	82.18%	1.9797%	1.6270%
McDonough No. 3	CT	41	-165,000		91	-0.1685		0.0000%	0.0000%
Bowen No. 6	CT	0	65,000		83	0.1054		0.0000%	0.0000%
Harllee Branch	Steam	2,029	10,247,285,000	511,267,993	299	0.0310	57.65%	5.0155%	2.8916%
Hammond	Steam	1,559	4,007,384,000	366,532,474	389	0.0355	29.34%	3.5957%	1.0551%
Yates	Steam	1,251 1/	6,977,561,000	497,068,596	336	0.0390	63.67%	4.8762%	3.1047%
Wilson	CT	63	1,013,000	33,693,603	105	0.0945	0.18%	0.3305%	0.0006%
McManus	Steam	158	24,482,000	34,466,846	256	0.2892	1.77%	0.3381%	0.0060%
McManus 3 & 4	CT	38	3,378,000	51,360,743	103	0.0547	1.01%	0.5038%	0.0051%
Mitchell	Steam	544	477,352,000	56,777,525	371	0.0413	10.02%	0.5570%	0.0558%
Scherer	Steam	775	5,187,556,873	639,628,227	782	0.0250	76.41%	6.2747%	4.7946%
Hatch	Nuclear	906	7,043,387,157	901,282,110	971	0.0015	88.75%	8.8415%	7.8465%
Mitchell No. 4	CT	0	-255,000		95	-0.0837		0.0000%	0.0000%
Wansley	Steam	941	6,847,712,631	386,893,468	380	0.0285	83.07%	3.7954%	3.1529%
Wansley No. 5	CT	49	-71,919		247	3.5714		0.0000%	0.0000%
Vogtle	Nuclear	1,077	8,201,848,921	3,220,395,521	2,915	0.0011	86.93%	31.5918%	27.4642%
McIntosh	CT	644	33,262,100	208,964,355	344	0.0185	0.59%	2.0499%	0.0121%
Warner Robbins	CT	58	21,851,000	43,438,579	236	0.0056	4.30%	0.4261%	0.0183%
Intercession City	CT	0	1,648,000	11,852,754	80	0.0164		0.1163%	0.0000%
Bowen	Steam	3,646	22,631,218,000	1,359,346,721	390	0.0290	70.86%	13.3351%	9.4489%
McIntosh	CC	644	4,745,488,000	511,813,020	443	0.0059	84.12%	5.0208%	4.2234%
Boulevard	CT	8	-20,210		38	-0.8373		0.0000%	0.0000%
Kraft	CT	10	84,000	1,896,686	86	0.0200	0.10%	0.0186%	0.0000%
Kraft	Steam	232	632,825,000	130,672,466	467	0.0465	31.14%	1.2819%	0.3992%
McIntosh	Steam	153	484,740,000	368,445,010	931	0.0429	36.17%	3.6144%	1.3072%
Riverside	Steam	0	0		0	0.0000		0.0000%	0.0000%
Mathis-Terrora	Storage	16	30,515,000	12,406,517	779	0.0139	21.77%	0.1217%	0.0265%
Tallulah Falls	Run-of-River	49	90,991,000	11,285,745	165	0.0260	21.20%	0.1107%	0.0235%
Tugalo	Run-of-River	47	69,024,000	13,953,905	312	0.0139	16.76%	0.1369%	0.0229%
Yonah	Run-of-River	23	27,480,000	7,540,636	329	0.0190	13.64%	0.0740%	0.0101%
Bartletts Ferry	Storage	138	302,654,000	106,656,198	618	0.0101	25.04%	1.0463%	0.2619%

GEORGIA POWER COMPANY
DEVELOPMENT OF ENERGY AND DEMAND
SEPARATION FOR THE
EQUIVALENT PEAKER METHOD

Plant Name	Type	Net Peak Demand (MW)	Net Generation (KWH)	Total Cost including Land	Cost Per KW	Expenses Per KWh	Actual Capacity Factor	Pct of Total Cost	Weighted Capacity Factor
Goat Rock	Run-of-River	49	142,502,000	28,953,882	744	0.0112	33.20%	0.2840%	0.0943%
Oliver Dam	Run-of-River	64	164,493,000	14,706,268	248	0.0064	29.34%	0.1443%	0.0423%
North Highlands	Run-of-River	37	99,605,000	7,958,280	267	0.0047	30.73%	0.0781%	0.0240%
Sinclair Dam	Storage	46	68,267,000	16,025,645	357	0.2820	16.94%	0.1572%	0.0266%
Lloyd Shoals	Storage	16	61,592,000	21,611,467	1,547	0.0158	43.94%	0.2120%	0.0932%
Morgan Falls	Run-of-River	11	36,473,000	7,166,594	422	0.0304	37.85%	0.0703%	0.0266%
Wallace Dam	Storage	106	239,718,000	31,677,397	281	0.0139	25.82%	0.3108%	0.0802%
Wallace Dam	Storage	213	159,812,000	184,308,793	882	0.1199	8.56%	1.8081%	0.1549%
Rocky Mountain	Storage	190	283,237,000	167,224,654	N/A	N/A	17.02%	1.6405%	0.2792%
Burton	Hydro	9	15,956,000	10,599,361	N/A	N/A	20.24%	0.1040%	0.0210%
Nacoochee	Hydro	6	9,298,000	5,005,167	N/A	N/A	17.69%	0.0491%	0.0087%
Barnett Shoals	Hydro	4	3,769,000	989,038	N/A	N/A	10.76%	0.0097%	0.0010%
Flint River	Hydro	4	22,698	6,937,437	N/A	N/A	0.06%	0.0681%	0.0000%
Estatoah	Hydro	4	665,000	75,075	N/A	N/A	1.90%	0.0007%	0.0000%
Langdale	Hydro	4	1,032,000	649,034	N/A	N/A	2.95%	0.0064%	0.0002%
Riverview	Hydro	4	853,000	439,843	N/A	N/A	2.43%	0.0043%	0.0001%
Total				$10,193,773,519				100.0000%	68.6105%

Source: 2006 FERC Form 1.

Note: Weighted Capacity Factor excludes plants with zero or negitive Cap. Factor

1/ 2005 Peak demand since the reported 2006 level of 351 is clearly in error.

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	GROSS PLANT											
	--- RATE BASE ---											
1	GROSS PLANT	22,423,074	21,424,144		9,703,889	1,753,435	3,118,413	911,272	42,672	578,389	497,163	4,818,912
2	ACCUMULATED DEPRECIATION	9,207,806	8,751,416		3,885,165	707,187	1,278,242	374,282	17,262	237,312	251,016	2,000,949
3	NUCLEAR FUEL	280,352	280,261		88,461	17,152	43,202	14,710	511	8,218	3,308	104,699
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		52,033	10,089	25,411	8,653	300	4,834	1,946	61,584
5	NET ELECTRIC PLANT	13,330,717	12,788,140		5,855,152	1,053,311	1,857,982	543,047	25,620	344,462	247,509	2,861,078
	LESS: DEFERRED INCOME TAXES		0									
6	ACCOUNT 190	-331,863	-320,295		-148,630	-33,885	-43,201	-11,960	-630	-7,030	-7,942	-67,017
7	ACCOUNT 281 AND 282	2,446,219	2,344,696		1,058,656	191,361	341,834	100,424	4,654	63,448	53,596	530,723
8	ACCOUNT 283	272,552	262,916		124,809	26,710	34,968	9,820	539	6,160	6,373	53,538
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,317		1,034,835	184,186	333,600	98,284	4,563	62,578	52,027	517,244
	ADD: OTHER RATE BASE ITEMS		0									
10	PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
11	MATERIALS AND SUPPLIES	777,183	717,590		272,408	52,471	108,798	34,507	1,341	20,402	10,107	217,556
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-524	-101	-182	-54	-2	-34	-19	-299
13	MIN BANK BAL, PC, PREPAIDS	72,396	71,441		32,710	5,864	10,380	3,034	143	1,924	1,383	15,984
14	PREPAID PENSION ASSET	471,218	448,947		225,933	52,403	54,318	14,453	962	9,083	12,649	79,146
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-85,188	-19,690	-37,733	-11,024	-388	0	0	-63,610
16	OPERATING RESERVES	-243,063	-237,103		-118,922	-25,856	-29,358	-8,114	-501	-5,020	-5,241	-44,090
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	8,045	1,527	3,445	1,074	36	653	137	6,134
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	10,981	2,085	4,702	1,466	50	892	187	8,373
19	ARO REGULATORY ASSET	678,844	678,578	ARO asset	262,265	49,765	110,214	34,232	1,186	20,870	4,979	195,046
20	ARO LIABILITY	-718,565	-718,283	ARO asset	-277,611	-52,699	-116,663	-36,235	-1,256	-22,091	-5,270	-206,458
21	ARO REGULATORY LIABILITY	-30,349	-30,337	2	-11,593	-2,201	-4,964	-1,547	-53	-942	-197	-8,840
22	FAS 109 REGULATORY ASSET	648,258	648,044	36	293,526	53,038	94,327	27,564	1,291	17,495	15,038	145,764
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,044	36	-293,526	-53,038	-94,327	-27,564	-1,291	-17,495	-15,038	-145,764
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-286	-52	-92	-27	-1	-17	-15	-142
25	CASH WORKING CAPITAL	149,850	139,420		51,886	11,113	21,608	6,667	250	3,714	2,276	41,906
26	TOTAL OTHER RATE BASE ITEMS	988,278	900,997		370,306	74,708	124,549	38,453	1,767	29,449	20,974	240,789
27	TOTAL INVESTMENT	11,932,087	11,401,820		5,190,624	943,634	1,648,911	483,215	22,825	311,332	216,456	2,584,623
			0									
	--- REVENUES ---		0									
28	REVENUE FROM SALES	7,486,690	6,973,259		2,588,033	594,308	1,150,747	338,577	11,893	182,016	131,974	1,975,711
29	OTHER OPERATING REVENUES	167,164	149,593		87,229	13,188	15,645	4,548	231	2,811	2,459	23,483
30	TOTAL REVENUES	7,653,854	7,122,852		2,675,262	607,496	1,166,391	343,125	12,124	184,827	134,433	1,999,194
			0									
	--- EXPENSES ---		0									
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,691		1,942,561	388,719	768,325	246,781	9,825	142,480	79,679	1,644,320
32	DEPRECIATION EXPENSE	650,053	614,751		283,354	51,330	86,749	24,799	1,254	15,982	21,904	129,379
33	ARO DEPRECIATION EXPENSE	1,701	1,700		659	125	276	86	3	52	13	487
34	ARO ACCRETION	45,109	45,091		17,280	3,313	7,365	2,289	79	1,394	305	13,066
35	ARO DEFERRAL	-46,810	-46,791		-17,951	-3,408	-7,637	-2,378	-81	-1,448	-318	-13,570
36	NUCLEAR DECOM EXPENSE	11,647	11,642	2	4,449	845	1,905	594	20	361	76	3,392
37	TAXES OTHER THAN INC. TAX	161,901	156,153		72,092	13,776	21,928	6,359	315	3,999	3,519	34,165
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,733	-1,036	-1,842	-538	-25	-342	-294	-2,847
39	SUBTOTAL EXPENSES	6,410,572	5,990,580		2,296,711	453,665	875,068	277,991	11,389	162,479	104,884	1,808,393
40	TOTAL INCOME TAXES	342,219	305,477		86,107	48,551	93,521	19,578	19	5,027	8,893	43,781
41	TOTAL EXPENSES	6,752,790	6,296,058		2,382,818	502,215	968,589	297,569	11,409	167,507	113,777	1,852,174
			0									
	--- RETURN ---		0									
42	OPERATING INCOME	901,064	826,795		292,444	105,281	197,802	45,556	715	17,320	20,656	147,020
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-1,274	-295	-565	-165	-6	0	0	-952
44	NET INCOME	897,808	823,539		291,170	104,986	197,238	45,391	710	17,320	20,656	146,068
			0									
45	RETURN ON INVESTMENT	7.52%	7.22%		5.61%	11.12%	11.96%	9.39%	3.11%	5.56%	9.54%	5.65%
			0									
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
			0									
	PRODUCTION PLANT		0									
			0									
	LAND		0									
1	STEAM	43,250	43,233	2	16,521	3,137	7,075	2,205	75	1,342	281	12,597
2	NUCLEAR	1,104	1,104	2	422	80	181	56	2	34	7	322
3	HYDRO	35,024	35,010	2	13,379	2,540	5,729	1,786	61	1,087	228	10,201
4	OTHER	5,607	5,605	2	2,142	407	917	286	10	174	36	1,633
5	TOTAL LAND	84,985	84,951		32,464	6,164	13,901	4,333	147	2,637	552	24,753
			0									
	EQUIPMENT		0									
6	STEAM	4,403,509	4,401,760	2	1,682,110	319,369	720,306	224,513	7,632	136,630	28,624	1,282,577
7	NUCLEAR	4,145,831	4,144,185	2	1,583,679	300,680	678,156	211,375	7,185	128,635	26,949	1,207,525
8	HYDRO	629,144	628,894	2	240,329	45,629	102,913	32,077	1,090	19,521	4,090	183,246
9	OTHER	871,376	871,030	2	332,860	63,197	142,536	44,427	1,510	27,037	5,664	253,799
10	TOTAL EQUIPMENT	10,049,860	10,045,869		3,838,977	728,876	1,643,911	512,392	17,418	311,822	65,328	2,927,146
			0									
11	PRODUCTION PLANT	10,134,845	10,130,820		3,871,440	735,040	1,657,812	516,725	17,565	314,458	65,880	2,951,899
12	UNIT POWER SALES	90,469	0	Dir								
13	DALTON	62,983	0	Dir								
14	WHOLESALE BLOCK POWER SALES	469,883	0	Dir								
15	TOTAL PRODUCTION PLANT	10,758,180	10,130,820		3,871,440	735,040	1,657,812	516,725	17,565	314,458	65,880	2,951,899
			0									
	TRANSMISSION PLANT		0									
			0									
	ACCOUNT 350 - LAND		0									
	SUBSTATIONS		0									
16	LEVEL B-2	25,633	25,623	2	9,792	1,859	4,193	1,307	44	795	167	7,466
17	LEVEL C	10,620	10,615	5	4,932	920	1,864	513	17	353	0	2,016
18	LEVEL D	0	0	6	0	0	0	0	0	0	0	0
19	LEVEL E	121	121	7	33	6	13	7	0	3	0	58
20	LEVEL F	63	63	8	31	5	10	3	0	2	1	11
21	TOTAL SUBSTATIONS	36,438	36,422		14,788	2,790	6,081	1,830	62	1,153	168	9,552
	LINES		0									
22	LEVEL B-2	217,648	217,562	2	83,140	15,785	35,602	11,097	377	6,753	1,415	63,393
23	LEVEL D	18,111	18,106	6	4,555	852	1,846	1,778	20	384	0	8,671
24	TOTAL LINES	235,759	235,668		87,695	16,637	37,448	12,875	398	7,137	1,415	72,063
25	TOTAL ACCOUNT 350	272,197	272,090		102,483	19,427	43,528	14,705	460	8,290	1,583	81,615
			0									
	ACCOUNTS 352 & 353		0									
26	LEVEL B-1	210,624	210,540	2	80,457	15,276	34,453	10,739	365	6,535	1,369	61,347
27	LEVEL B-2	756,478	756,177	2	288,969	54,864	123,741	38,569	1,311	23,472	4,917	220,333
28	LEVEL C	352,560	352,388	5	163,726	30,534	61,883	17,031	574	11,702	0	66,937
29	LEVEL D	842	841	6	212	40	86	83	1	18	0	403
30	LEVEL E	5,806	5,804	7	1,592	298	645	335	7	134	0	2,793
31	LEVEL F	1,573	1,572	8	768	126	254	65	6	50	30	272
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,323		535,724	101,137	221,062	66,821	2,265	41,911	6,317	352,086
			0									
	ACCOUNT 354 - TOWERS		0									
33	LEVEL B-2	681,162	680,891	2	260,199	49,402	111,421	34,729	1,181	21,135	4,428	198,397
34	LEVEL D	12,675	12,672	6	3,188	596	1,292	1,245	14	269	0	6,068
35	TOTAL ACCOUNT 354	693,837	693,563		263,387	49,998	112,713	35,974	1,195	21,404	4,428	204,465
			0									
	ACCOUNT 355 - POLES		0									
36	LEVEL B-2	353,366	353,226	2	134,983	25,628	57,802	18,016	612	10,964	2,297	102,922
37	LEVEL D	102,967	102,940	6	25,898	4,842	10,494	10,110	116	2,184	0	49,296
38	TOTAL ACCOUNT 355	456,333	456,165		160,881	30,470	68,296	28,127	728	13,148	2,297	152,218
			0									
	ACCOUNT 356 - OVHD. COND.		0									
39	LEVEL B-2	723,798	723,511	2	276,486	52,494	118,396	36,903	1,254	22,458	4,705	210,815
40	LEVEL D	124,100	124,067	6	31,213	5,836	12,648	12,186	140	2,632	0	59,413
41	TOTAL ACCOUNT 356	847,898	847,578		307,699	58,330	131,043	49,088	1,394	25,090	4,705	270,229
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 357 - UNDG. CONDUIT		0									
42	LEVEL B-2	4,593	4,591	2	1,754	333	751	234	8	143	30	1,338
43	LEVEL D	1	1	6	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 357	4,594	4,592		1,755	333	751	234	8	143	30	1,338
			0									
	ACCOUNT 358 - UNDG. COND.		0									
45	LEVEL B-2	4,137	4,135	2	1,580	300	677	211	7	128	27	1,205
46	LEVEL D	186	186	6	47	9	19	18	0	4	0	89
47	TOTAL ACCOUNT 358	4,323	4,321		1,627	309	696	229	7	132	27	1,294
			0									
	ACCOUNT 359 - ROADS & TRAILS		0									
48	LEVEL B-2	141	141	2	54	10	23	7	0	4	1	41
49	LEVEL D	206	206	6	52	10	21	20	0	4	0	99
50	TOTAL ACCOUNT 359	347	347		106	20	44	27	0	9	1	140
			0									
51	TOTAL TRANSMISSION PLANT	3,607,411	3,605,960		1,373,661	260,024	578,134	195,206	6,057	110,126	19,387	1,063,385
52	REMOVE UPS B-1	-2,417	-2,416	2	-923	-175	-395	-123	-4	-75	-16	-704
53	REMOVE UPS OTHER TRANS.	-332,340	-332,208	2	-126,952	-24,103	-54,363	-16,944	-576	-10,312	-2,160	-96,798
54	TRANSMISSION PLANT	3,272,654	3,271,356		1,245,786	235,745	523,376	178,138	5,477	99,739	17,211	965,883
55	UNIT POWER SALES	334,767	0		0	0	0	0	0	0	0	0
56	DALTON	1,573	0		0	0	0	0	0	0	0	0
57	WHOLESALE BLOCK POWER SALES	13,226	0		0	0	0	0	0	0	0	0
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,356		1,245,786	235,745	523,376	178,138	5,477	99,739	17,211	965,883
			0									
	DISTRIBUTION PLANT		0									
			0									
	ACCOUNT 360 - LAND		0									
	SUBSTATIONS		0									
59	LEVEL C	59,476	59,447	5	27,620	5,151	10,440	2,873	97	1,974	0	11,292
60	LEVEL D	0	0	6	0	0	0	0	0	0	0	0
61	LEVEL E	2,315	2,315	7	635	119	257	134	3	54	0	1,114
62	LEVEL F	3,638	3,638	8	1,777	292	587	150	15	116	70	630
63	LEVEL G	244	244	9	131	22	43	9	1	7	5	26
64	TOTAL SUBSTATIONS	65,673	65,642		30,164	5,583	11,327	3,166	115	2,151	75	13,062
65	LINES - LEVEL F	2,875	2,875	11	2,475	298	51	1	2	4	42	3
66	TOTAL ACCOUNT 360	68,548	68,517		32,638	5,881	11,379	3,166	117	2,155	116	13,065
			0									
	ACCOUNT 361 - STRUCTURES		0									
67	LEVEL C	72,894	72,858	5	33,851	6,313	12,795	3,521	119	2,420	0	13,840
68	LEVEL D	1	1	6	0	0	0	0	0	0	0	1
69	LEVEL E	5,398	5,397	7	1,480	277	600	311	7	125	0	2,597
70	LEVEL F	1,914	1,913	8	935	153	309	79	8	61	37	332
71	LEVEL G	1,143	1,143	9	615	101	202	42	5	34	24	120
72	TOTAL ACCOUNT 361	81,350	81,312		36,882	6,844	13,906	3,953	138	2,639	61	16,889
			0									
	ACCOUNT 362 - STATION EQUIP.		0									
73	LEVEL C	759,701	759,330	5	352,798	65,795	133,347	36,699	1,237	25,217	0	144,237
74	LEVEL D	39	39	6	10	2	4	4	0	1	0	19
75	LEVEL E	114,210	114,177	7	31,315	5,855	12,689	6,589	140	2,641	0	54,949
76	LEVEL F	35,926	35,908	8	17,554	2,881	5,799	1,478	144	1,142	888	6,223
77	LEVEL G	8,539	8,539	9	4,597	754	1,509	310	34	256	180	899
78	TOTAL ACCOUNT 362	918,414	917,993		406,273	75,287	153,348	45,080	1,555	29,256	868	206,327
			0									
	ACCOUNT 364 - POLES		0									
	LEVEL F		0									
79	CUSTOMER	467,467	467,467	11	402,354	48,395	8,370	148	315	673	6,782	431
80	DEMAND	151,191	151,118	8	73,873	12,125	24,404	6,219	606	4,807	2,894	26,189
81	TOTAL LEVEL F	618,658	618,585		476,227	60,520	32,773	6,367	921	5,480	9,677	26,620
	LEVEL G		0									
82	CUSTOMER	149,557	149,557	12	128,772	15,485	2,672	41	100	212	2,171	104
83	DEMAND	48,218	48,218	9	25,959	4,259	8,521	1,751	191	1,445	1,017	5,075
84	TOTAL LEVEL G	197,775	197,775		154,732	19,744	11,192	1,793	291	1,656	3,188	5,179
85	TOTAL ACCOUNT 364	816,433	816,360		630,959	80,264	43,966	8,160	1,213	7,136	12,865	31,799
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 365 - OVHD. COND.		0									
	LEVEL F		0									
86	CUSTOMER	178,095	178,095	11	153,288	18,437	3,189	56	120	256	2,584	164
87	DEMAND	499,512	499,271	8	244,067	40,060	80,627	20,546	2,003	15,882	9,563	86,524
88	TOTAL LEVEL F	677,607	677,366		397,355	58,497	83,815	20,603	2,123	16,138	12,147	86,688
	LEVEL G		0									
89	CUSTOMER	44,948	44,948	12	38,701	4,654	803	12	30	64	652	31
90	DEMAND	125,514	125,514	9	67,573	11,086	22,180	4,559	497	3,760	2,648	13,212
91	TOTAL LEVEL G	170,462	170,462		106,274	15,739	22,983	4,571	527	3,824	3,300	13,243
92	TOTAL ACCOUNT 365	848,069	847,827		503,629	74,237	106,798	25,174	2,650	19,962	15,447	99,931
			0									
	ACCOUNT 366 - UNDG CONDUIT		0									
	LEVEL F		0									
93	CUSTOMER	17,715	17,715	11	15,247	1,834	317	6	12	25	257	16
94	DEMAND	215,525	215,421	8	105,308	17,285	34,788	8,865	864	6,853	4,126	37,333
95	TOTAL LEVEL F	233,240	233,136		120,555	19,119	35,105	8,871	876	6,878	4,383	37,349
	LEVEL G		0									
96	CUSTOMER	1,074	1,074	12	925	111	19	0	1	2	16	1
97	DEMAND	34,087	34,087	9	18,351	3,011	6,024	1,238	135	1,021	719	3,588
98	TOTAL LEVEL G	35,161	35,161		19,276	3,122	6,043	1,238	136	1,023	735	3,589
99	TOTAL ACCOUNT 366	268,401	268,297		139,831	22,241	41,148	10,109	1,012	7,901	5,118	40,938
			0									
	ACCOUNT 367 - UNDG. COND.		0									
	LEVEL F		0									
100	CUSTOMER	84,730	84,730	11	72,928	8,772	1,517	27	57	122	1,229	78
101	DEMAND	1,030,877	1,030,380	8	503,697	82,675	166,394	42,403	4,133	32,776	19,735	178,566
102	TOTAL LEVEL F	1,115,607	1,115,109		576,625	91,446	167,911	42,430	4,190	32,898	20,964	178,644
	LEVEL G		0									
103	CUSTOMER	4,707	4,707	12	4,053	487	84	1	3	7	68	3
104	DEMAND	57,663	57,663	9	31,044	5,093	10,190	2,094	228	1,728	1,216	6,070
105	TOTAL LEVEL G	62,370	62,370		35,097	5,580	10,274	2,096	231	1,734	1,285	6,073
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		611,722	97,027	178,185	44,526	4,422	34,632	22,249	184,717
			0									
	ACCOUNT 368 - LINE TRANS.		0									
	LEVEL F		0									
107	CUSTOMER	6,940	6,940	11	5,973	718	124	2	5	10	101	6
108	DEMAND	100,630	100,581	8	49,169	8,070	16,243	4,139	403	3,199	1,926	17,431
109	TOTAL LEVEL F	107,570	107,521		55,142	8,789	16,367	4,141	408	3,209	2,027	17,437
	LEVEL G		0									
	CUSTOMER		0									
110	OVERHEAD	136,486	136,486	22	86,275	39,090	9,912	33	537	515	21	103
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	28,657	4,427	388	6	21	32	3	8
112	PADMOUNT THREE PHASE	6,940	6,940	19	381	3,271	2,756	73	27	208	2	224
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		115,314	46,788	13,056	112	584	755	26	335
114	DEMAND	872,125	872,125	9	469,527	77,027	154,115	31,677	3,452	26,128	18,398	91,801
115	TOTAL LEVEL G	1,049,094	1,049,094		584,841	123,815	167,170	31,789	4,036	26,883	18,424	92,136
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		639,983	132,604	183,537	35,930	4,444	30,092	20,451	109,574
			0									
	ACCOUNT 369 - SERVICES		0									
117	POWER PANELS	4,130	4,130	12	3,556	428	74	1	3	6	60	3
	OVERHEAD		0									
118	2 AND 3 WIRE	212,032	212,032	16	195,556	15,125	1,015	6	145	147	10	28
119	4 WIRE	16,847	16,847	17	4,576	9,743	2,295	6	105	100	2	19
120	TOTAL OVERHEAD	228,879	228,879		200,133	24,868	3,310	12	250	247	12	47
	UNDERGROUND		0									
121	2 AND 3 WIRE	559,665	559,665	14	537,514	20,617	1,270	20	73	136	8	27
122	4 WIRE	33,284	33,284	15	11,228	14,403	6,499	146	59	453	3	493
123	TOTAL UNDERGROUND	592,949	592,949		548,741	35,020	7,769	166	132	590	11	520
124	TOTAL ACCOUNT 369	825,958	825,958		752,430	60,315	11,153	179	385	843	83	570
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 370 - METERS		0									
125	DEMAND METERS	86,097	86,096	25	0	50,839	30,231	565	503	2,429	0	1,529
126	KWH METERS	169,782	169,782	24	156,933	12,751	0	0	69	0	0	29
127	CT'S AND PT'S	76,239	76,239	23	21,924	39,654	12,621	175	382	744	9	731
128	TOTAL ACCOUNT 370	332,118	332,117		178,857	103,244	42,851	740	955	3,173	9	2,289
			0									
129	ACCOUNT 371 - INST ON CUST PREM.	0	0									
			0									
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir	0	585	101	1	3	7	0	6
			0									
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir	0	0	0	0	0	0	294,310	0
			0									
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,489		3,933,204	658,528	786,371	177,019	16,892	137,795	371,577	706,104
			0									
	GENERAL PLANT		0									
			0									
133	PRODUCTION	149,185	149,126	31	56,988	10,820	24,403	7,606	259	4,629	970	43,452
134	TRANSMISSION	77,395	77,364	32	29,462	5,575	12,377	4,213	130	2,359	407	22,842
135	DISTRIBUTION	552,032	551,914	33	319,822	53,547	63,942	14,394	1,374	11,205	30,214	57,416
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	68,015	8,808	1,987	699	78	271	1,000	5,583
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	14,307	8,502	3,182	426	112	240	69	2,299
138	SALES	26,831	26,831	Sales Exp	10,980	7,645	3,215	462	131	189	1,343	2,866
139	GENERAL PLANT	921,021	920,813		499,573	94,897	109,107	27,800	2,083	18,892	34,003	134,457
140	UNIT POWER SALES	8,674	0		0	0	0	0	0	0	0	0
141	DALTON	692	0		0	0	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	7,351	0		0	0	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	937,738	920,813		499,573	94,897	109,107	27,800	2,083	18,892	34,003	134,457
			0									
	INTANGIBLE PLANT		0									
			0									
144	PRODUCTION	33,963	33,950	31	12,974	2,463	5,556	1,732	59	1,054	221	9,892
145	TRANSMISSION	19,098	19,090	32	7,270	1,376	3,054	1,040	32	582	100	5,637
146	DISTRIBUTION	125,492	125,465	33	72,704	12,173	14,536	3,272	312	2,547	6,869	13,052
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	15,461	2,002	452	159	18	62	227	1,269
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	3,253	1,933	723	97	26	55	16	523
149	SALES	6,099	6,099	Sales Exp	2,496	1,738	731	105	30	43	305	651
150	INTANGIBLE PLANT	210,926	210,878		114,158	21,684	25,052	6,404	476	4,342	7,738	31,024
151	UNIT POWER SALES	464	0		0	0	0	0	0	0	0	0
152	DALTON	156	0		0	0	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	1,627	0		0	0	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	213,173	210,878		114,158	21,684	25,052	6,404	476	4,342	7,738	31,024
			0									
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
155	ARO GROSS PLANT - STEAM	35,114	35,100	2	13,413	2,547	5,744	1,790	61	1,089	228	10,227
156	ARO GROSS PLANT - NUCLEAR	64,525	64,499	2	24,648	4,680	10,555	3,290	112	2,002	419	18,794
157	ARO GROSS PLANT - HYDRO	268	268	2	102	19	44	14	0	8	2	78
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	61	11	25	9	0	5	1	47
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	63	11	13	3	0	2	6	11
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	1,440	273	314	80	6	54	98	387
161	TOTAL GROSS PLANT ARO	102,829	102,789		39,727	7,541	16,695	5,185	180	3,161	754	29,545
			0									
162	GROSS PLANT	21,431,219	21,424,144		9,703,889	1,753,435	3,118,413	911,272	42,672	578,389	497,163	4,818,912
163	UNIT POWER SALES	434,364	0		0	0	0	0	0	0	0	0
164	DALTON	65,404	0		0	0	0	0	0	0	0	0
165	WHOLESALE BLOCK POWER SALES	492,087	0		0	0	0	0	0	0	0	0
166	TOTAL GROSS PLANT	22,423,074	21,424,144		9,703,889	1,753,435	3,118,413	911,272	42,672	578,389	497,163	4,818,912
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCUMULATED DEPRECIATION		0									
	PRODUCTION		0									
			0									
1	STEAM	1,919,278	1,918,516	2	733,151	139,198	313,947	97,854	3,326	59,550	12,476	559,014
2	NUCLEAR	2,356,344	2,355,408	2	900,107	170,896	385,440	120,138	4,084	73,111	15,317	686,314
3	HYDRO	309,231	309,108	2	118,124	22,427	50,583	15,766	536	9,595	2,010	90,067
4	OTHER	189,251	189,176	2	72,293	13,726	30,957	9,649	328	5,872	1,230	55,122
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,208		1,823,675	346,247	780,926	243,408	8,274	148,128	31,033	1,390,517
6	UNIT POWER SALES	49,509	0		0	0	0	0	0	0	0	0
7	DALTON	26,568	0		0	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	275,580	0		0	0	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,208		1,823,675	346,247	780,926	243,408	8,274	148,128	31,033	1,390,517
			0									
	TRANSMISSION		0									
			0									
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	15,306	2,904	6,536	2,247	69	1,246	247	12,578
	SUBSTATIONS		0									
11	LEVEL B-1	101,301	101,261	2	38,696	7,347	16,570	5,165	176	3,143	658	29,505
12	ALL OTHER LEVELS	231,321	231,223	Acct 352/353 B2-F	94,260	17,777	38,636	11,612	393	7,324	1,024	60,196
13	TOTAL SUBSTATIONS	332,622	332,484		132,956	25,124	55,207	16,776	569	10,468	1,683	89,701
14	LINES: ACCOUNT 354	220,163	220,076	Acct 354	83,576	15,865	35,765	11,415	379	6,792	1,405	64,879
15	ACCOUNT 355	151,845	151,789	Acct 355	53,533	10,139	22,725	9,359	242	4,375	764	50,651
16	ACCOUNT 356	236,393	236,303	Acct 356	85,786	16,262	36,535	13,686	389	6,995	1,312	75,339
17	ACCOUNT 357	2,498	2,497	Acct 357	954	181	409	127	4	77	16	728
18	ACCOUNT 358	2,069	2,068	Acct 358	779	148	333	110	4	63	13	619
19	ACCOUNT 359	166	166	Acct 359	51	10	21	13	0	4	0	67
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,516		372,941	70,632	157,531	53,734	1,656	30,020	5,440	294,562
21	REMOVE UPS B-1	-429	-429	2	-164	-31	-70	-22	-1	-13	-3	-125
22	REMOVE UPS OTHER TRANS.	-88,368	-88,333	2	-33,756	-6,409	-14,455	-4,505	-153	-2,742	-574	-25,738
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,754		339,021	64,192	143,006	49,206	1,503	27,265	4,863	268,698
24	UNIT POWER SALES	88,797	0		0	0	0	0	0	0	0	0
25	DALTON	770	0		0	0	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,546	0		0	0	0	0	0	0	0	0
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,754		339,021	64,192	143,006	49,206	1,503	27,265	4,863	268,698
			0									
	DISTRIBUTION		0									
			0									
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	1,570	189	33	1	1	3	26	2
29	ACCOUNT 361	26,053	26,041	Acct 361	11,812	2,192	4,453	1,266	44	845	19	5,409
30	ACCOUNT 362	308,518	308,376	Acct 362	136,477	25,291	51,513	15,144	522	9,828	292	69,310
31	ACCOUNT 364	298,696	298,669	Acct 364	230,839	29,365	16,085	2,985	444	2,611	4,707	11,634
32	ACCOUNT 365	321,368	321,277	Acct 365	190,846	28,131	40,470	9,540	1,004	7,564	5,853	37,868
33	ACCOUNT 366	101,319	101,280	Acct 366	52,785	8,396	15,533	3,816	382	2,982	1,932	15,454
34	ACCOUNT 367	423,685	423,506	Acct 367	220,019	34,898	64,088	16,015	1,590	12,456	8,002	66,437
35	ACCOUNT 368	460,740	460,721	Acct 368	254,928	52,821	73,109	14,312	1,770	11,987	8,146	43,647
	ACCOUNT 369		0									
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	260,720	20,850	3,857	62	133	291	8	197
37	POWER PANELS	1,438	1,438	Acct 369 Pwr Panels	1,238	149	26	0	1	2	21	1
38	TOTAL ACCOUNT 369	287,556	287,556		261,958	20,999	3,883	62	134	293	29	198
	ACCOUNT 370		0									
39	DEMAND METERS	31,248	31,248	Acct 370 Demand	0	18,452	10,972	205	183	882	0	555
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH	56,958	4,628	0	0	25	0	0	10
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	7,957	14,392	4,581	64	139	270	3	265
42	TOTAL ACCOUNT 370	120,539	120,539		64,915	37,471	15,553	268	348	1,151	3	831
43	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0
44	ACCOUNT 372	856	856	Acct 372	0	712	123	1	4	9	0	7
45	ACCOUNT 373	167,098	167,098	Acct 373	0	0	0	0	0	0	167,098	0
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		1,426,148	240,464	284,843	63,410	6,242	49,730	196,108	250,797
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	GENERAL PLANT		0									
			0									
47	PRODUCTION	51,176	51,156	31	19,549	3,712	8,371	2,609	89	1,588	333	14,906
48	TRANSMISSION	26,551	26,540	32	10,107	1,913	4,246	1,445	44	809	140	7,836
49	DISTRIBUTION	189,274	189,233	33	109,657	18,360	21,924	4,935	471	3,842	10,359	19,666
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	23,320	3,020	681	240	27	93	343	1,914
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	4,905	2,915	1,091	146	39	82	24	788
52	SALES	9,199	9,199	Sales Exp	3,764	2,621	1,102	158	45	65	461	982
53	GENERAL PLANT ACCUM. DEPR.	315,828	315,757		171,303	32,540	37,416	9,534	714	6,479	11,659	46,113
54	UNIT POWER SALES	2,954	0		0	0	0	0	0	0	0	0
55	DALTON	236	0		0	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	2,502	0		0	0	0	0	0	0	0	0
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,757		171,303	32,540	37,416	9,534	714	6,479	11,659	46,113
			0									
	INTANGIBLE PLANT		0									
			0									
58	PRODUCTION	30,251	30,239	31	11,556	2,194	4,948	1,542	52	939	197	8,811
59	TRANSMISSION	17,028	17,021	32	6,482	1,227	2,723	927	28	519	90	5,026
60	DISTRIBUTION	111,886	111,862	33	64,822	10,853	12,960	2,917	278	2,271	6,124	11,637
61	CUSTOMER ACCOUNTING	17,520	17,520	Cust Acct Exp	13,785	1,785	403	142	16	55	203	1,132
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	2,900	1,723	645	86	23	49	14	466
63	SALES	5,438	5,438	Sales Exp	2,225	1,549	652	94	26	38	272	581
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,986		101,770	19,331	22,331	5,708	424	3,870	6,899	27,652
65	UNIT POWER SALES	414	0		0	0	0	0	0	0	0	0
66	DALTON	139	0		0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	1,479	0		0	0	0	0	0	0	0	0
68	TOTAL INTAN. PLANT ACCUM. DEPR	190,061	187,986		101,770	19,331	22,331	5,708	424	3,870	6,899	27,652
			0									
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,837	2	22,102	4,196	9,464	2,950	100	1,795	376	16,852
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	29	5	12	4	0	2	0	22
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	36	6	7	2	0	1	3	7
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	1,082	205	236	60	5	41	74	291
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,969		23,249	4,413	9,720	3,016	105	1,840	454	17,172
			0									
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,416		3,885,165	707,187	1,278,242	374,282	17,262	237,312	251,016	2,000,949
75	UNIT POWER SALES	141,874	0		0	0	0	0	0	0	0	0
76	DALTON	27,713	0		0	0	0	0	0	0	0	0
77	WHOLESALE BLOCK POWER SALES	284,107	0		0	0	0	0	0	0	0	0
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,416		3,885,165	707,187	1,278,242	374,282	17,262	237,312	251,016	2,000,949
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	MATERIALS AND SUPPLIES		0									
	FUEL INVENTORY		0									
			0									
1	COAL	251,901	251,620	1	79,484	15,411	38,818	13,217	459	7,384	2,972	94,074
2	OIL	42,046	42,032	1	13,267	2,572	6,479	2,206	77	1,233	496	15,702
3	GAS	27,250	27,241	1	8,598	1,667	4,199	1,430	50	799	322	10,177
4	FUEL INVENTORY	321,197	321,093		101,349	19,651	49,496	16,853	585	9,415	3,790	119,953
5	UNIT POWER SALES	2,721	0		0	0	0	0	0	0	0	0
6	DALTON	3,362	0		0	0	0	0	0	0	0	0
7	WHOLESALE BLOCK POWER SALES	32,285	0		0	0	0	0	0	0	0	0
8	TOTAL FUEL INVENTORY	359,565	321,093		101,349	19,651	49,496	16,853	585	9,415	3,790	119,953
			0									
	PLANT MATERIALS & SUPPLIES		0									
			0									
9	PRODUCTION	289,374	289,259	31	110,539	20,987	47,335	14,754	502	8,979	1,881	84,284
10	TRANSMISSION	14,165	14,159	32	5,392	1,020	2,265	771	24	432	74	4,181
11	DISTRIBUTION	72,487	72,472	33	41,996	7,031	8,396	1,890	180	1,471	3,967	7,539
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	9,106	1,179	266	94	10	36	134	747
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	1,982	1,178	441	59	16	33	10	318
14	SALES	4,998	4,998	Sales Exp	2,045	1,424	599	86	24	35	250	534
15	PLANT MATERIALS & SUPPLIES	396,633	396,497		171,059	32,820	59,302	17,654	756	10,986	6,317	97,603
16	UNIT POWER SALES	3,590	0		0	0	0	0	0	0	0	0
17	DALTON	1,620	0		0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	15,775	0		0	0	0	0	0	0	0	0
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,497		171,059	32,820	59,302	17,654	756	10,986	6,317	97,603
			0									
20	MATERIALS & SUPPLIES	717,830	717,590		272,408	52,471	108,798	34,507	1,341	20,402	10,107	217,556
21	UNIT POWER SALES	6,311	0		0	0	0	0	0	0	0	0
22	DALTON	4,982	0		0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	48,060	0		0	0	0	0	0	0	0	0
24	TOTAL MATERIALS & SUPPLIES	777,183	717,590		272,408	52,471	108,798	34,507	1,341	20,402	10,107	217,556
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OTHER RATE BASE ITEMS		0									
	PLANT HELD FOR FUTURE USE		0									
			0									
1	PRODUCTION	0	0									
	TRANSMISSION		0									
2	LEVEL B-2	6	6	2	2	0	1	0	0	0	0	2
3	LEVEL C	425	425	5	197	37	75	21	1	14	0	81
4	TOTAL TRANSMISSION	431	431		200	37	76	21	1	14	0	83
	DISTRIBUTION		0									
5	LEVEL C	6	6	5	3	0	1	0	0	0	0	1
6	LEVEL E	0	0	7	0	0	0	0	0	0	0	0
7	LEVEL F	0	0	8	0	0	0	0	0	0	0	0
8	TOTAL DISTRIBUTION	6	6		3	0	1	0	0	0	0	1
9	TOTAL GENERAL PLANT	0	0									
10	PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
11	UNIT POWER SALES	0	0									
12	DALTON	0	0									
13	WHOLESALE BLOCK POWER SALES	0	0									
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
			0									
	MIN BANK BAL, PC, PREPAIDS		0									
			0									
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,441	Net Plt + Nuk Fuel Bal	32,710	5,884	10,380	3,034	143	1,924	1,383	15,984
16	UNIT POWER SALES	326	0		0	0	0	0	0	0	0	0
17	DALTON	56	0		0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	549	0		0	0	0	0	0	0	0	0
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,441		32,710	5,884	10,380	3,034	143	1,924	1,383	15,984
			0									
	PREPAID PENSION ASSET		0									
			0									
20	PREPAID PENSION ASSET	449,051	448,947	41	225,933	52,403	54,318	14,453	962	9,083	12,649	79,146
21	UNIT POWER SALES	4,017	0		0	0	0	0	0	0	0	0
22	DALTON	1,649	0		0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	16,501	0		0	0	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	471,218	448,947		225,933	52,403	54,318	14,453	962	9,083	12,649	79,146
			0									
	OPERATING RESERVES		0									
			0									
25	PRODUCTION	-91,989	-91,952	31	-35,139	-6,672	-15,047	-4,690	-159	-2,854	-598	-26,793
26	TRANSMISSION	-20,399	-20,391	32	-7,765	-1,469	-3,262	-1,110	-34	-622	-107	-6,021
27	DISTRIBUTION	-59,818	-59,805	33	-34,656	-5,802	-6,929	-1,560	-149	-1,214	-3,274	-6,222
28	CUSTOMER ACCOUNTING	-36,487	-36,487	Cust Acct Exp	-28,709	-3,718	-839	-295	-33	-114	-422	-2,357
29	CUSTOMER ASSISTANCE	-12,265	-12,265	Cust Asst Exp	-6,022	-3,579	-1,339	-179	-47	-101	-29	-968
30	SALES	-16,202	-16,202	Sales Exp	-6,630	-4,616	-1,942	-279	-79	-114	-811	-1,730
31	OPERATING RESERVES	-237,160	-237,103		-118,922	-25,856	-29,358	-8,114	-501	-5,020	-5,241	-44,090
32	UNIT POWER SALES	-281	0		0	0	0	0	0	0	0	0
33	DALTON	-484	0		0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	-5,138	0		0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	-243,063	-237,103		-118,922	-25,856	-29,358	-8,114	-501	-5,020	-5,241	-44,090
			0									
	NUCLEAR FUEL		0									
			0									
36	GROSS NUCLEAR FUEL	280,352	280,261	1	88,461	17,152	43,202	14,710	511	8,218	3,308	104,699
37	ACCUMULATED DEPRECIATION	-164,903	-164,850	1	-52,033	-10,089	-25,411	-8,653	-300	-4,834	-1,946	-61,584
38	NET NUCLEAR FUEL	115,449	115,412		36,428	7,063	17,791	6,058	210	3,384	1,362	43,115
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCUMULATED DEFERRED INC. TAXES		0									
	----------		0									
	ACCOUNT 281 AND 282		0									
	LIBERALIZED DEPRECIATION		0									
39	PRODUCTION	1,046,979	1,046,563	31	399,939	75,933	171,260	53,380	1,815	32,485	6,806	304,946
40	TRANSMISSION	393,982	393,826	32	149,975	28,380	63,007	21,445	659	12,007	2,072	116,279
41	DISTRIBUTION	744,617	744,457	33	431,397	72,228	86,250	19,416	1,853	15,114	40,755	77,446
42	GENERAL PLANT	94,945	94,924	35	51,499	9,783	11,248	2,866	215	1,948	3,505	13,861
43	NUCLEAR FUEL	1,029	1,029	2	393	75	168	52	2	32	7	300
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,798		1,033,204	186,399	331,933	97,159	4,543	61,585	53,144	512,831
	OTHER BASIS DIFFERENCES		0									
45	PRODUCTION	9,726	9,722	2	3,715	705	1,591	496	17	302	63	2,833
46	TRANSMISSION	44,903	44,865	32	17,093	3,235	7,181	2,444	75	1,368	236	13,253
47	DISTRIBUTION	-10,716	-10,714	33	-6,208	-1,039	-1,241	-279	-27	-218	-587	-1,115
48	GENERAL PLANT	20,008	20,003	35	10,853	2,062	2,370	604	45	410	739	2,921
49	TOTAL OTHER BASIS DIFF.	63,921	63,897		25,453	4,962	9,901	3,265	111	1,863	452	17,892
50	ACCOUNT 281 AND 282	2,345,473	2,344,696		1,058,656	191,361	341,834	100,424	4,654	63,448	53,596	530,723
51	UNIT POWER SALES	54,319	0		0	0	0	0	0	0	0	0
52	DALTON	5,261	0		0	0	0	0	0	0	0	0
53	WHOLESALE BLOCK POWER SALES	41,166	0		0	0	0	0	0	0	0	0
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,696		1,058,656	191,361	341,834	100,424	4,654	63,448	53,596	530,723
			0									
	ACCOUNT 283		0									
55	PREMIUM ON REACQUIRED DEBT	57,623	57,604	36	26,091	4,715	8,385	2,450	115	1,555	1,337	12,957
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	824	156	353	110	4	67	14	628
57	MACINTOSH DEFERRAL	8,564	8,561	2	3,271	621	1,401	437	15	266	56	2,494
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	4,654	804	1,177	319	20	213	349	1,502
59	NUCLEAR OUTAGE	9,515	9,511	2	3,635	690	1,556	485	16	295	62	2,771
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	7,137	1,355	3,056	953	32	580	121	5,442
61	ADD. PENSION DEDUCTIONS	157,408	157,371	41	79,197	18,369	19,040	5,066	337	3,184	4,434	27,743
62	ACCOUNT 283	262,990	262,916		124,809	26,710	34,968	9,820	539	6,160	6,373	53,538
63	UNIT POWER SALES	2,165	0		0	0	0	0	0	0	0	0
64	DALTON	708	0		0	0	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	6,689	0		0	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 283	272,552	262,916		124,809	26,710	34,968	9,820	539	6,160	6,373	53,538
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 190		0									
	INJURIES & DAMAGES RESERVE		0									
67	PRODUCTION	-769	-769	31	-294	-56	-126	-39	-1	-24	-5	-224
68	TRANSMISSION	-240	-240	32	-91	-17	-38	-13	0	-7	-1	-71
69	DISTRIBUTION	-1,139	-1,139	33	-660	-110	-132	-30	-3	-23	-62	-118
70	CUSTOMER ACCOUNTING	-347	-347	Cust Acct Exp	-273	-35	-8	-3	0	-1	-4	-22
71	CUSTOMER ASSISTANCE	-121	-121	Cust Asst Exp	-59	-35	-13	-2	0	-1	0	-10
72	SALES	-150	-150	Sales Exp	-61	-43	-18	-3	-1	-1	-8	-16
73	TOTAL I & D RESERVE	-2,766	-2,765		-1,439	-297	-335	-89	-6	-57	-80	-461
	RESERVE FOR INSURANCE CLAIMS		0									
74	PRODUCTION	-1,762	-1,761	31	-673	-128	-268	-90	-3	-55	-11	-513
75	TRANSMISSION	-551	-551	32	-210	-40	-88	-30	-1	-17	-3	-163
76	DISTRIBUTION	-1,630	-1,630	33	-944	-158	-189	-43	-4	-33	-89	-170
77	CUSTOMER ACCOUNTING	-889	-889	Cust Acct Exp	-699	-91	-20	-7	-1	-3	-10	-57
78	CUSTOMER ASSISTANCE	-286	-286	Cust Asst Exp	-140	-83	-31	-4	-1	-2	-1	-23
79	SALES	-407	-407	Sales Exp	-167	-116	-49	-7	-2	-3	-20	-43
80	TOTAL RES. FOR INSURANCE CLAIMS	-5,525	-5,524		-2,834	-616	-666	-181	-12	-113	-135	-969
81	ACCRUAL FOR UNCOLLECTIBLES	-4,832	-4,832	13	-4,158	-500	-87	-2	-3	-7	-70	-5
82	PURCHASED POWER LEVELIZATION	-738	-738	2	-282	-54	-121	-38	-1	-23	-5	-215
83	REVENUE SUBJECT TO REFUND	-741	-741	38	-277	-64	-123	-36	-1	-19	-14	-207
84	OTHER DEFERRED COSTS	-196,091	-196,045	41	-98,660	-22,883	-23,719	-6,312	-420	-3,966	-5,524	-34,561
85	INC TAXES DEFERRED - ELEC.	-109,650	-109,650	38	-40,981	-9,471	-18,151	-5,303	-186	-2,845	-2,114	-30,599
86	ACCOUNT 190	-320,343	-320,295		-148,630	-33,885	-43,201	-11,960	-630	-7,030	-7,942	-67,017
87	UNIT POWER SALES	-3,902	0		0	0	0	0	0	0	0	0
88	DALTON	-771	0		0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES	-6,847	0		0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190	-331,863	-320,295		-148,630	-33,885	-43,201	-11,960	-630	-7,030	-7,942	-67,017
			0									
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,317		1,034,835	184,186	333,600	98,284	4,563	62,578	52,027	517,244
92	UNIT POWER SALES	52,562	0		0	0	0	0	0	0	0	0
93	DALTON	5,198	0		0	0	0	0	0	0	0	0
94	WHOLESALE BLOCK POWER SALES	41,008	0		0	0	0	0	0	0	0	0
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,317		1,034,835	184,186	333,600	98,284	4,563	62,578	52,027	517,244
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OPERATING REVENUE		0									
	SALES OF ELECTRICITY		0									
			0									
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	1,556,256	396,535	652,695	169,340	5,998	87,409	94,120	770,336
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	929,320	177,921	448,219	152,311	5,308	85,129	34,092	1,085,544
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		2,485,576	574,456	1,100,914	321,651	11,306	172,537	128,212	1,855,880
4	SCG CAPACITY REV. CREDIT	452	452	Demand Prod Exp- Net of Wholesale	173	33	74	23	1	14	3	132
5	SCG REVENUE TO ALL OTHER	113	0	Dir	0	0	0	0	0	0	0	0
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	29,190	5,660	14,256	4,854	168	2,712	1,092	34,548
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir	0	0	0	0	0	0	0	0
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	2,991	580	1,461	497	17	278	112	3,540
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0		0	0	0	0	0	0	0	0
10	WHOLESALE BLOCK VOM REVENUE	40,826	0		0	0	0	0	0	0	0	0
11	WHOLESALE BLOCK CAPACITY REV	110,658	0		0	0	0	0	0	0	0	0
12	DALTON FUEL REVENUE	20,110	0		0	0	0	0	0	0	0	0
13	DALTON VOM REVENUE	2,875	0		0	0	0	0	0	0	0	0
14	DALTON CAPACITY REVENUE	12,476	0		0	0	0	0	0	0	0	0
15	HAMPTON FUEL REVENUE	1,034	0		0	0	0	0	0	0	0	0
16	HAMPTON VOM REVENUE	132	0		0	0	0	0	0	0	0	0
17	HAMPTON CAPACITY REVENUE	1,114	0		0	0	0	0	0	0	0	0
18	POWER POOL FUEL REVENUE	204,019	203,953	1	64,375	12,482	31,439	10,705	372	5,980	2,407	76,192
19	PUR POWER VOM REVENUE	7,908	7,905	1	2,495	484	1,219	415	14	232	93	2,953
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	3,233	614	1,385	432	15	263	55	2,465
21	UPS FUEL REVENUE	45,373	0		0	0	0	0	0	0	0	0
22	UPS VOM REVENUE	1,402	0		0	0	0	0	0	0	0	0
23	UPS CAPACITY REVENUE	30,754	0		0	0	0	0	0	0	0	0
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		1,022,885	196,063	493,914	167,870	5,848	93,821	37,591	1,196,264
25	TOTAL OTHER REVENUE	3,974,754	3,758,983		1,565,148	398,245	656,833	170,707	6,045	88,195	94,383	779,427
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		2,588,033	594,308	1,150,747	338,577	11,893	182,016	131,974	1,975,711
			0									
	OTHER OPERATING REVENUE		0									
			0									
27	ACCOUNT 449 - REV SUBJ TO REF	0	0									
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	9,597	1,154	200	4	8	16	162	12
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust	31,892	3,787	633	8	24	45	0	23
			0									
	ACCOUNT 454 - RENT		0									
30	PRODUCTION	3,400	3,399	31	1,299	247	556	173	6	105	22	990
31	TRANSMISSION	28	28	32	11	2	4	2	0	1	0	8
32	DISTRIBUTION	29,123	29,117	33	16,873	2,825	3,373	759	72	591	1,594	3,029
33	ACCOUNT 454 - RENT	32,551	32,543		18,182	3,074	3,934	934	78	697	1,616	4,028
34	UNIT POWER SALES	2	0		0	0	0	0	0	0	0	0
35	DALTON	0	0		0	0	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	0	0		0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		18,182	3,074	3,934	934	78	697	1,616	4,028
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 456 - OTHER		0									
38	OPEN ACCESS TRAN. TARIFF	38,185	38,170	32	14,536	2,751	6,107	2,078	64	1,164	201	11,270
39	TSA - SCHERER 4	14,390	14,384	32	5,478	1,037	2,301	783	24	439	76	4,247
40	SPARE EQUIP. CHG. TRAN.	631	630	32	240	45	101	34	1	19	3	186
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	1,033	273	326	73	7	57	154	293
42	LAKE RENTS	1,199	1,199	2	458	87	196	61	2	37	8	349
43	SALE OF NATURAL RESOURCES	612	612	2	234	44	100	31	1	19	4	178
44	EQUIPMENT RENTAL INCOME	97	97	33	56	9	11	3	0	2	5	10
45	MISCELLANEOUS - TRAN	6,116	6,113	32	2,328	441	978	333	10	186	32	1,805
46	MISCELLANEOUS - DIST	2,781	2,780	33	1,611	270	322	73	7	56	152	289
47	ENERLINK	21	21	38	8	2	3	1	0	1	0	6
48	MEAG PCA ADMIN FEE - CREDIT	72	72	Demand Prod Exp- Net of Wholesale	28	5	12	4	0	2	0	21
49	MEAG PCA ADMIN FEE - OTHER	46	0		0	0	0	0	0	0	0	0
50	DALTON PCA ADMIN FEE - CREDIT	32	32	Demand Prod Exp- Net of Wholesale	12	2	5	2	0	1	0	9
51	DALTON PCA ADMIN FEE - OTHER	21	0		0	0	0	0	0	0	0	0
52	OASIS - LEASE CHARGES	48	48	32	18	3	8	3	0	1	0	14
53	UNIT POWER SALES	17,466	0		0	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE		0									
54	FUEL INVENTORY	513	513	1	162	31	79	27	1	15	6	191
55	MATERIALS & SUPPLIES	194	194	Plant M & S	83	16	29	9	0	5	3	48
56	REVENUE	1,805	1,805	38	674	156	299	87	3	47	35	504
57	TOTAL SALES TAX COL. FEE	2,511	2,511		920	203	407	123	4	67	44	743
58	TOTAL ACCOUNT 456	87,047	69,486		27,559	5,173	10,878	3,602	121	2,052	681	19,421
			0									
59	TOTAL OTHER OPERATING REVENUE	167,164	149,593		87,229	13,188	15,645	4,548	231	2,811	2,459	23,483
			0									
60	TOTAL OPERATING REVENUE	7,653,854	7,122,852		2,675,262	607,496	1,166,391	343,125	12,124	184,827	134,433	1,999,194
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OPER. & MAINT. EXPENSE		0									
	PRODUCTION		0									
	----------		0									
	ENERGY COMPONENT		0									
1	TOTAL FULL RQMTS FUEL EXPENSE	3,215,408	3,214,276		1,022,885	196,063	493,914	167,870	5,848	93,821	37,591	1,195,284
2	VARIABLE FULL RQMTS O&M EXPENSE	128,855	128,813	1	40,658	7,883	19,856	6,761	235	3,777	1,520	48,122
3	REMOVE INCREMENTAL RTP	0	0	1	0	0	0	0	0	0	0	0
4	ASSIGN INCREMENTAL RTP	0	0		0	0	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXP	231,047	0		0	0	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXP	21,038	0		0	0	0	0	0	0	0	0
7	DALTON FUEL EXPENSE	20,110	0		0	0	0	0	0	0	0	0
8	DALTON VOM EXPENSE	1,381	0		0	0	0	0	0	0	0	0
9	UPS FUEL EXPENSE	45,373	0		0	0	0	0	0	0	0	0
10	UPS VOM EXPENSE	1,402	0		0	0	0	0	0	0	0	0
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		1,063,543	203,946	513,770	174,632	6,082	97,598	39,112	1,244,406
12	DEMAND COMPONENT	369,299	389,144	2	148,710	28,234	63,680	19,848	675	12,079	2,531	113,388
13	REMOVE INCREMENTAL RTP	0	0	2	0	0	0	0	0	0	0	0
14	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0
15	ADJUSTED DEMAND COMPONENT	369,299	389,144		148,710	28,234	63,680	19,848	675	12,079	2,531	113,388
16	UNIT POWER SALES	1,546	0		0	0	0	0	0	0	0	0
17	DALTON	2,401	0		0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	22,733	0		0	0	0	0	0	0	0	0
19	TOTAL DEMAND COMPONENT	415,979	389,144		148,710	28,234	63,680	19,848	675	12,079	2,531	113,388
20	GENERATION EXPENSE	3,733,560	3,732,233		1,212,252	232,181	577,450	194,480	6,757	109,677	41,642	1,357,794
21	UPS GENERATION EXPENSE	48,321	0		0	0	0	0	0	0	0	0
22	DALTON GENERATION EXPENSE	23,892	0		0	0	0	0	0	0	0	0
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0		0	0	0	0	0	0	0	0
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,233		1,212,252	232,181	577,450	194,480	6,757	109,677	41,642	1,357,794
	ACCOUNT 555 - PURCHASED POWER		0									
25	DEMAND COMPONENT	411,005	410,842	2	157,001	29,809	67,230	20,955	712	12,752	2,672	119,710
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	6,195	1,201	3,026	1,030	36	576	232	7,332
27	PURCHASED POWER	430,639	430,469		163,196	31,010	70,256	21,985	748	13,328	2,903	127,043
28	UNIT POWER SALES	0	0		0	0	0	0	0	0	0	0
29	DALTON	0	0		0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	8,793	0		0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,469		163,196	31,010	70,256	21,985	748	13,328	2,903	127,043
	OTHER PRODUCTION EXPENSES		0									
32	ACCOUNT 556	13,453	13,448	2	5,139	976	2,201	686	23	417	87	3,918
33	UNIT POWER SALES	610	0		0	0	0	0	0	0	0	0
34	TOTAL ACCOUNT 556	14,063	13,448		5,139	976	2,201	686	23	417	87	3,918
35	ACCOUNT 557	24,665	24,655	2	9,422	1,789	4,035	1,258	43	765	160	7,184
36	TOTAL OTHER PRODUCTION	38,118	38,103		14,561	2,765	6,235	1,943	66	1,183	248	11,102
			0									
37	PRODUCTION EXPENSE	4,202,317	4,200,806		1,390,010	265,955	653,941	218,409	7,571	124,188	44,793	1,495,939
38	UNIT POWER SALES	48,931	0		0	0	0	0	0	0	0	0
39	DALTON	23,892	0		0	0	0	0	0	0	0	0
40	WHOLESALE BLOCK POWER SALES	283,611	0		0	0	0	0	0	0	0	0
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,806		1,390,010	265,955	653,941	218,409	7,571	124,188	44,793	1,495,939
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	TRANSMISSION EXPENSE		0									
			0									
	OPERATIONS		0									
42	560-SUPERVISION	10,968	10,964	Acct 561-567	4,189	794	1,780	573	19	338	66	3,205
43	561-LOAD DISPATCHING	22,339	22,330	2	8,533	1,620	3,654	1,139	39	693	145	6,507
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	537	101	221	67	2	42	8	353
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	356	68	152	55	2	29	6	305
46	564-UNDERGROUND LINES	0	0	Accct 357,358	0	0	0	0	0	0	0	0
47	565-TRANS. BY OTHERS	1,134	1,134	2	433	82	185	58	2	35	7	330
48	566-MISCELLANEOUS	2,750	2,749	32	1,047	198	440	150	5	84	14	812
49	567-RENTS	9,145	9,141	T. Plt -(Acct 352 B-1. B-2)	3,480	658	1,460	500	15	278	47	2,701
50	TOTAL OPERATIONS	48,639	48,620		18,576	3,522	7,893	2,542	83	1,500	292	14,213
	MAINTENANCE		0									
51	568-SUPERVISION	13,312	13,307	Acct 569-573	5,053	957	2,128	724	22	405	72	3,946
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	75	14	31	9	0	6	1	49
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	7,040	1,329	2,905	878	30	551	83	4,625
54	571-OVERHEAD LINES	31,821	31,809	Acct 350 (subs),352,353	11,657	2,210	4,970	1,803	53	950	182	9,984
55	572-UNDERGROUND LINES	0	0	Accct 357,358	0	0	0	0	0	0	0	0
56	573-MISCELLANEOUS	71	71	32	27	5	11	4	0	2	0	21
57	TOTAL MAINTENANCE	62,837	62,812		23,852	4,515	10,045	3,418	105	1,914	338	18,625
			0									
58	TOTAL TRANSMISSION EXPENSE	111,476	111,432		42,428	8,037	17,938	5,959	189	3,414	630	32,837
59	REMOVE INCREMENTAL RTP	0	0	T. Trans Exp above	0	0	0	0	0	0	0	0
60	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0
61	REMOVE UPS EXPENSE	-7,184	-7,181	T. Trans Exp above	-2,734	-518	-1,156	-384	-12	-220	-41	-2,116
62	REMOVE DALTON EXPENSE	-2	-2	T. Trans Exp above	-1	0	0	0	0	0	0	-1
63	REMOVE WHOLESALE BLOCKS EXP.	-27	-27	T. Trans Exp above	-10	-2	-4	-1	0	-1	0	-8
64	TRANSMISSION EXPENSE	104,263	104,222		39,683	7,517	16,777	5,574	176	3,193	589	30,713
65	UNIT POWER SALES	7,184	0		0	0	0	0	0	0	0	0
66	DALTON	2	0		0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	27	0		0	0	0	0	0	0	0	0
68	TOTAL TRANSMISSION EXPENSE	111,476	104,222		39,683	7,517	16,777	5,574	176	3,193	589	30,713
			0									
	DISTRIBUTION EXPENSE		0									
			0									
	OPERATIONS		0									
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	4,852	1,512	1,043	152	24	145	345	622
70	581 - LOAD DISPATCHING	11,221	11,216	8	5,483	900	1,811	462	45	357	215	1,944
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	882	163	333	98	3	64	2	448
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	6,504	1,158	1,130	250	29	203	212	987
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	5,851	929	1,708	425	42	331	213	1,757
74	585 - STREET LIGHTING	2,377	2,377	Acct 373	0	0	0	0	0	0	2,377	0
75	586 - METER EXPENSE	35,564	35,564	Acct 370	19,152	11,056	4,589	79	102	340	1	245
76	587 - CUST. INSTALLATION	5,359	5,359	Dir	4,670	572	100	1	3	7	0	6
77	588 - MISCELLANEOUS	8,163	8,161	33	4,729	792	946	213	20	166	447	849
78	589 - RENTS	2,577	2,576	33	1,493	250	298	67	6	52	141	268
79	TOTAL OPERATIONS	99,689	99,672		55,617	17,331	11,958	1,747	276	1,664	3,953	7,126
	MAINTENANCE		0									
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	14,422	2,239	2,630	604	60	473	2,405	2,428
81	591 - STRUCTURES	243	243	Acct 361	110	20	42	12	0	8	0	50
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	5,409	1,002	2,042	600	21	389	12	2,747
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	54,598	7,435	7,255	1,604	186	1,304	1,362	6,339
84	594 - UNDERGROUND LINES	17,096	17,089	Accts 366,367	8,883	1,410	2,592	646	64	503	323	2,667
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	5,492	1,138	1,575	308	38	258	175	940
86	596 - STREET LIGHTING	10,772	10,772	Acct 373	0	0	0	0	0	0	10,772	0
87	597 - METERS	2,461	2,461	Acct 370	1,325	765	318	5	7	24	0	17
88	598 - MISCELLANEOUS	77	77	33	45	7	9	2	0	2	4	8
89	MAINTENANCE	158,165	158,131		90,284	14,017	16,461	3,782	377	2,960	15,054	15,196
			0									
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		145,901	31,348	28,419	5,529	652	4,625	19,007	22,322
			0									

GEORGIA POWER COMPANY
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STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	CUSTOMER ACCOUNTING EXPENSE		0									
			0									
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	6,816	883	199	70	8	27	100	559
92	902 - METER READING	25,242	25,242	29	13,565	2,586	1,084	847	48	224	0	6,888
93	903 - CUST. ACCTS. & COLLECT	86,738	86,738	28	72,855	8,787	1,606	237	58	166	1,228	1,802
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	19,735	2,374	411	8	16	33	333	24
95	905 - MISCELLANEOUS	858	858	Accts 902-904	675	87	20	7	1	3	10	55
			0									
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		113,645	14,717	3,320	1,168	130	453	1,671	9,329
			0									
	CUSTOMER ASSISTANCE		0									
			0									
97	907 - SUPERVISION	0	0		0	0	0	0	0	0	0	0
98	908 - CUSTOMER ASSISTANCE	39,804	39,804	Special	18,382	12,261	4,636	624	165	350	8	3,378
99	909 - INF. & INST. ADVER.	1,286	1,286	Special	972	128	50	8	1	4	87	36
100	910 - MISCELLANEOUS	2,211	2,211	Special	1,908	246	43	1	1	3	7	2
			0									
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		21,262	12,635	4,729	633	167	357	102	3,416
			0									
	SALES		0									
			0									
102	912 - DEMO. & SELLING	44,483	44,483	Special	18,242	12,661	5,324	764	216	313	2,232	4,731
103	913 - ADVERTISING	94	94	Special	0	40	18	4	1	1	0	30
			0									
104	TOTAL SALES	44,577	44,577		18,242	12,701	5,342	768	217	314	2,232	4,761
			0									
	ADMIN. & GENERAL EXPENSES		0									
			0									
	A & G EXPENSES EXCL ACCT 928		0									
105	PRODUCTION	97,480	97,441	31	37,237	7,070	15,945	4,970	169	3,025	634	28,392
106	TRANSMISSION	32,256	32,243	32	12,279	2,324	5,159	1,756	54	983	170	9,520
107	DISTRIBUTION	153,574	153,541	33	88,974	14,897	17,789	4,004	382	3,117	8,406	15,973
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	36,652	4,746	1,071	377	42	146	539	3,009
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	7,975	4,739	1,774	237	63	134	38	1,281
110	SALES	20,128	20,128	Accts 912,913	8,237	5,735	2,412	347	98	142	1,008	2,150
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,176		191,353	39,510	44,149	11,691	808	7,546	10,794	60,325
			0									
	ACCOUNT 928 - REGULATORY COM		0									
112	FERC DOCKET	756	756	38	283	65	125	37	1	20	15	211
113	RETAIL DOCKET	1,728	1,728	38	646	149	286	84	3	45	33	482
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	147	28	63	20	1	12	3	112
115	RETAIL NON-DOCKET	1,643	1,642	39	754	136	238	70	3	44	32	365
116	FERC OTHER	1,054	1,054	38	394	91	174	51	2	27	20	294
117	RETAIL OTHER	816	816	31	312	59	133	42	1	25	5	238
118	TOTAL ACCOUNT 928	6,382	6,381		2,535	528	1,021	302	11	173	108	1,702
			0									
119	SOUTHERN NUCLEAR A&G	47,338	47,319	2	18,083	3,433	7,743	2,414	82	1,469	308	13,788
			0									
120	ADMINISTRATIVE & GENERAL	419,980	419,876		211,971	43,472	52,913	14,407	901	9,188	11,209	75,815
121	UNIT POWER SALES	4,053	0		0	0	0	0	0	0	0	0
122	DALTON	955	0		0	0	0	0	0	0	0	0
123	WHOLESALE BLOCK POWER SALES	9,264	0		0	0	0	0	0	0	0	0
124	TOTAL ADMIN. & GENERAL	434,252	419,876		211,971	43,472	52,913	14,407	901	9,188	11,209	75,815
			0									
	O&M ADJUSTMENTS		0									
			0									
125	EPRI EXPENSE	5,674	5,674	42	1,848	374	884	294	10	163	75	2,026
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		1,848	374	884	294	10	163	75	2,026
			0									
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,691		1,942,561	388,719	766,325	246,781	9,825	142,480	79,679	1,644,320
128	UNIT POWER SALES	60,168	0		0	0	0	0	0	0	0	0
129	DALTON	24,849	0		0	0	0	0	0	0	0	0
130	WHOLESALE BLOCK POWER SALES	292,902	0		0	0	0	0	0	0	0	0
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,691		1,942,561	388,719	766,325	246,781	9,825	142,480	79,679	1,644,320
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	DEPRECIATION EXPENSE		0									
	PRODUCTION		0									
			0									
1	PRODUCTION	271,586	271,478	2	103,744	19,697	44,425	13,847	471	8,427	1,765	79,103
2	UNIT POWER SALES	3,402	0		0	0	0	0	0	0	0	0
3	DALTON	2,210	0		0	0	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	21,332	0		0	0	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,478		103,744	19,697	44,425	13,847	471	8,427	1,765	79,103
			0									
	TRANSMISSION		0									
			0									
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	1,522	289	650	223	7	124	25	1,251
	SUBSTATIONS		0									
7	LEVEL B-1	4,355	4,353	2	1,664	316	712	222	8	135	28	1,268
8	OTHER SUBSTATIONS	24,389	24,378	Acct 352- B-2 F	9,938	1,874	4,074	1,224	41	772	108	6,347
9	TOTAL SUBSTATIONS	28,744	28,732		11,602	2,190	4,786	1,446	49	907	136	7,615
10	LINES: ACCOUNT 354	12,792	12,787	Acct 354	4,856	922	2,078	663	22	395	82	3,770
11	ACCOUNT 355	13,247	13,242	Acct 355	4,670	885	1,983	816	21	382	67	4,419
12	ACCOUNT 356	19,293	19,285	Acct 356	7,001	1,327	2,982	1,117	32	571	107	6,149
13	ACCOUNT 357	74	74	Acct 357	28	5	12	4	0	2	0	22
14	ACCOUNT 358	86	86	Acct 358	33	6	14	5	0	3	1	26
15	ACCOUNT 359	6	6	Acct 359	2	0	1	0	0	0	0	2
16	TOTAL TRANSMISSION DEPRECIATION EX	78,334	78,303		29,714	5,624	12,505	4,275	131	2,383	417	23,253
17	REMOVE UPS B-1	-56	-56	2	-21	-4	-9	-3	0	-2	0	-16
18	REMOVE UPS OTHER TRANS.	-6,768	-6,765	2	-2,585	-491	-1,107	-345	-12	-210	-44	-1,971
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,482		27,107	5,129	11,389	3,927	119	2,172	373	21,265
20	UNIT POWER SALES	6,824	0		0	0	0	0	0	0	0	0
21	DALTON	37	0		0	0	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	301	0		0	0	0	0	0	0	0	0
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,482		27,107	5,129	11,369	3,927	119	2,172	373	21,265
			0									
	DISTRIBUTION		0									
			0									
24	ACCOUNT 360	59	59	Acct 360 Level F	51	6	1	0	0	0	1	0
25	ACCOUNT 361	1,841	1,840	Acct 361	835	155	315	89	3	60	1	382
26	ACCOUNT 362	28,570	28,556	Acct 362	12,638	2,342	4,770	1,402	46	910	27	6,418
27	ACCOUNT 364	26,034	26,031	Acct 364	20,120	2,559	1,402	260	39	228	410	1,014
28	ACCOUNT 365	29,407	29,399	Acct 365	17,463	2,574	3,703	873	92	692	536	3,465
29	ACCOUNT 366	5,955	5,953	Acct 366	3,103	493	913	224	22	175	114	908
30	ACCOUNT 367	43,867	43,849	Acct 367	22,780	3,613	6,636	1,658	165	1,290	829	6,879
31	ACCOUNT 368	38,947	38,945	Acct 368	21,549	4,465	6,180	1,210	150	1,013	689	3,690
32	ACCOUNT 369	26,430	26,430	Acct 369	24,077	1,930	357	6	12	27	3	18
33	ACCOUNT 370	12,775	12,775	Acct 370	6,880	3,971	1,648	28	37	122	0	88
34	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0
35	ACCOUNT 372	29	29	Acct 372	0	24	4	0	0	0	0	0
36	ACCOUNT 373	15,587	15,587	Acct 373	0	0	0	0	0	0	15,587	0
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		129,496	22,134	25,929	5,751	568	4,517	18,196	22,863
			0									
	GENERAL PLANT		0									
			0									
	GENERAL PLANT		0									
38	PRODUCTION	6,127	6,125	31	2,340	444	1,002	312	11	190	40	1,785
39	TRANSMISSION	3,141	3,140	32	1,196	226	502	171	5	96	17	927
40	DISTRIBUTION	23,305	23,300	33	13,502	2,261	2,699	608	58	473	1,276	2,424
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	2,871	372	84	30	3	11	42	236
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	604	359	134	18	5	10	3	97
43	SALES	1,133	1,133	Sales Exp	464	323	136	20	6	8	57	121
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,576		20,977	3,985	4,558	1,158	87	788	1,434	5,589
45	UNIT POWER SALES	528	0		0	0	0	0	0	0	0	0
46	DALTON	41	0		0	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	434	0		0	0	0	0	0	0	0	0
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,576		20,977	3,985	4,558	1,158	87	788	1,434	5,589
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	INTANGIBLE PLANT		0									
			0									
	INTANGIBLE PLANT		0									
49	PRODUCTION	639	639	31	244	46	105	33	1	20	4	186
50	TRANSMISSION	337	337	32	128	24	54	18	1	10	2	99
51	DISTRIBUTION	2,213	2,213	33	1,282	215	256	58	6	45	121	230
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	273	35	8	3	0	1	4	22
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	57	34	13	2	0	1	0	9
54	SALES	108	108	Sales Exp	44	31	13	2	1	1	5	12
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		2,029	386	446	115	8	78	137	559
			0									
56	DEPRECIATION EXPENSE	614,944	614,751		283,354	51,330	86,749	24,799	1,254	15,982	21,904	129,379
57	UNIT POWER SALES	10,754	0		0	0	0	0	0	0	0	0
58	DALTON	2,288	0		0	0	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	22,067	0		0	0	0	0	0	0	0	0
60	TOTAL DEPRECIATION EXPENSE	650,053	614,751		283,354	51,330	86,749	24,799	1,254	15,982	21,904	129,379
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
	ARO DEPRECIATION EXPENSE		0									
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	627	119	268	84	3	51	11	478
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	1	0	0	0	0	0	0	1
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	1	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	30	6	7	2	0	1	2	8
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		659	125	276	86	3	52	13	487
			0									
	ARO ACCRETION		0									
66	ARO ACCRETION - PRODUCTION	44,679	44,661	31	17,067	3,240	7,308	2,278	77	1,386	290	13,013
67	ARO ACCRETION - TRANSMISSION	58	58	21	10	35	12	0	1	1	0	0
68	ARO ACCRETION - DISTRIBUTION	37	37	33	21	4	4	1	0	1	2	4
69	ARO ACCRETION - GENERAL	335	335	35	182	35	40	10	1	7	12	49
70	TOTAL ARO ACCRETION	45,109	45,091		17,280	3,313	7,365	2,289	79	1,394	305	13,066
			0									
	ARO DEFERRAL		0									
71	ARO DEFERRAL - PRODUCTION	-46,320	-46,302	31	-17,694	-3,359	-7,577	-2,362	-80	-1,437	-301	-13,491
72	ARO DEFERRAL - TRANSMISSION	-60	-60	32	-23	-4	-10	-3	0	-2	0	-18
73	ARO DEFERRAL - DISTRIBUTION	-39	-39	33	-23	-4	-5	-1	0	-1	-2	-4
74	ARO DEFERRAL - GENERAL	-391	-391	35	-212	-40	-46	-12	-1	-8	-14	-57
75	TOTAL ARO DEFERRAL	-46,810	-46,791		-17,951	-3,408	-7,637	-2,378	-81	-1,448	-318	-13,570
			0									
	TAXES OTHER THAN INCOME TAXES		0									
	PROPERTY TAXES		0									
			0									
1	PRODUCTION	49,736	49,716	31	18,999	3,607	8,136	2,536	86	1,543	323	14,486
2	TRANSMISSION	16,147	16,141	32	6,147	1,163	2,582	879	27	492	85	4,766
3	DISTRIBUTION	33,622	33,615	33	19,479	3,261	3,894	877	84	682	1,840	3,497
4	NUCLEAR FUEL	1,380	1,380	1	435	64	213	72	3	40	16	515
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	558	108	273	93	3	52	21	661
6	GENERAL PLANT	5,751	5,750	35	3,119	593	681	174	13	118	212	840
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	1	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	881	169	305	91	4	57	33	503
9	PROPERTY TAX	110,451	110,415		49,620	8,986	16,085	4,721	220	2,985	2,530	25,268
10	UNIT POWER SALES	2,031	0		0	0	0	0	0	0	0	0
11	DALTON	207	0		0	0	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	1,591	0		0	0	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	114,280	110,415		49,620	8,986	16,085	4,721	220	2,985	2,530	25,268
			0									
	PAYROLL TAX		0									
			0									
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count	19,533	4,236	4,636	1,264	82	786	922	6,787
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,367	Prod Wages	2,433	462	1,042	325	11	198	41	1,855
16	PAYROLL TAX	44,626	44,615		21,966	4,698	5,678	1,589	93	984	963	8,642
17	UNIT POWER SALES	370	0		0	0	0	0	0	0	0	0
18	DALTON	136	0		0	0	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	1,365	0		0	0	0	0	0	0	0	0
20	TOTAL PAYROLL TAXES	46,497	44,615		21,966	4,698	5,678	1,589	93	984	963	8,642

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
			0									
	REVENUE TAX		0									
			0									
21	MISCELLANEOUS LICENSES	18	18	36	7	2	3	1	0	0	0	5
			0									
	OTHER TAXES		0									
			0									
22	GA. OCCUPATION TAX	5	5	38	2	0	1	0	0	0	0	1
23	LEASED PROPERTY TAXES	1,077	1,077	36	488	88	157	46	2	29	25	242
24	OTHER EXCISE TAX	9	9	36	4	1	1	0	0	0	0	2
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	6	1	2	1	0	0	0	4
26	TOTAL OTHER TAXES	1,106	1,106		499	90	161	47	2	30	25	250
			0									
27	TAXES OTHER THAN INC. TAXES	156,201	156,153		72,092	13,776	21,928	6,359	315	3,999	3,519	34,165
28	UNIT POWER SALES	2,401	0		0	0	0	0	0	0	0	0
29	DALTON	343	0		0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	2,956	0		0	0	0	0	0	0	0	0
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	156,153		72,092	13,776	21,928	6,359	315	3,999	3,519	34,165
			0									
	AMOR. OF INV. TAX CREDIT		0									
			0									
32	AMOR. OF INV. TAX CREDIT	-12,661	-12,657	36	-5,733	-1,036	-1,842	-538	-25	-342	-294	-2,847
33	UNIT POWER SALES	-255	0		0	0	0	0	0	0	0	0
34	DALTON	-34	0		0	0	0	0	0	0	0	0
35	WHOLESALE BLOCK POWER SALES	-397	0		0	0	0	0	0	0	0	0
36	TOTAL AMOR. OF INV. TAX CREDIT	-13,347	-12,657		-5,733	-1,036	-1,842	-538	-25	-342	-294	-2,847
			0									
	SALARIES AND WAGES		0									
			0									
31	PRODUCTION	175837	175,767	Demand Prod Exp- Net of Wholesale	67,169	12,753	28,763	8,965	305	5,456	1,143	51,215
32	TRANSMISSION	40,993	40,977	Trans. Exp Net of Wholesale	15,602	2,956	6,596	2,191	69	1,255	232	12,075
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	74,743	16,059	14,559	2,832	334	2,369	9,737	11,435
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	59,036	7,645	1,725	607	68	235	868	4,846
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	13,608	8,087	3,027	405	107	226	65	2,186
36	SALES	30,969	30,969	Sales Exp.	12,673	8,824	3,711	534	151	218	1,551	3,308
37	TOTAL SALARIES AND WAGES	482,636	482,524		242,830	56,323	58,380	15,534	1,034	9,762	13,595	85,065
			0									
	HEADCOUNT		0									
			0									
38	PRODUCTION	2,604	2,603	31	995	189	426	133	5	81	17	758
39	TRANSMISSION	843	843	32	321	61	135	46	1	26	4	249
40	DISTRIBUTION	2,330	2,330	33	1,350	226	270	61	6	47	128	242
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	1,000	130	29	10	1	4	15	82
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	200	119	45	6	2	3	1	32
43	SALES	582	582	Sales Exp.	238	166	70	10	3	4	29	62
44	TOTAL HEADCOUNT	8,038	8,036		4,104	890	974	266	17	165	194	1,426
			0									
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
1	TOTAL EXPENSES	6,752,790	6,296,058		2,382,818	502,215	968,589	297,569	11,409	167,507	113,777	1,852,174
	LESS:		0									
2	NUCLEAR FUEL EXPENSE	82,749	82,722	1	26,110	5,063	12,752	4,342	151	2,426	976	30,903
3	DEPRECIATION EXPENSE	650,053	614,751		283,354	51,330	86,749	24,799	1,254	15,982	21,904	129,379
4	ARO DEPRECIATION EXPENSE	1,701	1,700		659	125	276	86	3	52	13	487
5	ARO ACCRETION	45,109	45,091		17,280	3,313	7,365	2,289	79	1,394	305	13,066
6	ARO DEFERRAL	-46,810	-46,791		-17,951	-3,408	-7,637	-2,378	-81	-1,448	-318	-13,570
7	NUCLEAR DECOM EXPENSE	11,647	11,642		4,449	845	1,905	594	20	361	76	3,392
8	DEFERRED INCOME TAXES	-115,523	-110,426	Rate Base less CWC	-50,385	-9,145	-15,955	-4,672	-221	-3,016	-2,100	-24,931
9	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,733	-1,036	-1,842	-538	-25	-342	-294	-2,847
			0									
10	CWC ALLOCATOR	6,137,212	5,710,025		2,125,035	455,128	684,978	273,048	10,230	152,097	93,215	1,716,295
			0									
11	ALLOCATION OF CWC	149,850	139,420		51,886	11,113	21,608	6,667	250	3,714	2,276	41,906
			0									
			0									
	STATE TAX CALCULATION		0									
	----------		0									
			0									
1	REVENUE	7,653,854	7,122,852		2,675,262	607,496	1,166,391	343,125	12,124	184,827	134,433	1,999,194
	LESS:		0									
2	O & M EXPENSES	5,600,318	5,220,691		1,942,561	388,719	766,325	246,781	9,825	142,480	79,679	1,644,320
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		287,803	52,175	68,654	25,392	1,274	16,343	21,980	132,771
4	TAXES OTHER THAN INC. TAX	161,901	156,153		72,092	13,776	21,928	6,359	315	3,999	3,519	34,165
5	INTEREST EXPENSE	317,393	303,288		138,070	25,106	43,861	12,854	607	8,281	5,758	68,751
6	NET INCOME BEFORE INC. TAXES	912,543	816,327		234,736	127,720	245,623	51,739	103	13,723	23,497	119,187
			0									
	PLUS:		0									
7	NON-DEDUCTIBLE DEPR.	43,845	41,911	Rate Base less CWC	19,123	3,471	6,056	1,773	84	1,145	797	9,462
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,994	362	631	185	9	119	83	986
			0									
	LESS:		0									
9	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
10	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	5,986	1,087	1,896	555	26	358	250	2,962
11	STATE INCOME TAX DEDUCTION	53,617	48,084		14,143	7,385	14,174	3,008	10	828	1,366	7,170
			0									
12	INCOME SUBJECT TO STATE TAX	893,616	801,402		235,722	123,082	236,240	50,134	159	13,801	22,762	119,503
13	STATE INCOME TAX RATE	6.00%	0	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
			0									
14	TAX ON ORDINARY INCOME	53,617	48,084		14,143	7,385	14,174	3,008	10	828	1,366	7,170
15	STATE TAX CREDITS	-30,838	-29,477	Rate Base less CWC	-13,450	-2,441	-4,259	-1,247	-59	-805	-561	-6,655
16	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
17	TAXES ACCRUED	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
18	TAX RATE DIFFERENTIAL	12	11	Rate Base less CWC	5	1	2	0	0	0	0	3
			0									
19	NET STATE INCOME TAX	22,791	18,618		699	4,945	9,917	1,761	-49	23	805	518
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	FEDERAL TAX CALCULATION		0									
			0									
			0									
20	REVENUE	7,653,854	7,122,852		2,675,262	607,496	1,166,391	343,125	12,124	184,827	134,433	1,999,194
	LESS:		0									
21	O & M EXPENSES	5,600,318	5,220,691		1,942,561	388,719	766,325	246,781	9,825	142,480	79,679	1,644,320
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		287,803	52,175	88,654	25,392	1,274	16,343	21,980	132,771
23	TAXES OTHER THAN INC. TAX	161,901	156,153		72,092	13,776	21,928	6,359	315	3,999	3,519	34,165
24	INTEREST EXPENSE	317,393	303,288		138,070	25,106	43,861	12,854	607	8,281	5,758	68,751
25	NET INCOME BEFORE INC. TAXES	912,543	816,327		234,736	127,720	245,623	51,739	103	13,723	23,497	119,187
			0									
	PLUS:		0									
26	NON-DEDUCTIBLE DEPR.	42,905	41,012	Rate Base less CWC	16,713	3,397	5,926	1,735	82	1,120	780	9,259
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,994	362	631	185	9	119	83	986
28	STATE TAX CREDITS	30,838	29,477	Rate Base less CWC	13,450	2,441	4,259	1,247	59	805	561	6,655
			0									
	LESS:		0									
29	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
30	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	5,986	1,087	1,696	555	26	358	250	2,962
31	MANUFACTURERS DEDUCTION	5,460	5,219	Rate Base less CWC	2,381	432	754	221	10	143	99	1,178
32	STATE INCOME TAX DEDUCTION	53,617	48,084		14,143	7,385	14,174	3,008	10	828	1,366	7,170
			0									
33	INCOME SUBJECT TO FED TAX	918,054	824,762		246,380	125,016	239,615	51,122	206	14,439	23,206	124,777
34	FEDERAL INCOME TAX RATE	0	3	0	0	0	0	0	0	0	0	0
			0									
35	TAX ON ORDINARY INCOME	321,319	288,667		86,233	43,756	83,865	17,893	72	5,053	8,122	43,672
36	STATE TAX CREDITS	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
37	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
38	TAXES ACCRUED	472	451	Rate Base less CWC	206	37	65	19	1	12	9	102
39	TAX RATE DIFFERENTIAL	-2,363	-2,259	Rate Base less CWC	-1,031	-187	-326	-96	-5	-62	-43	-510
			0									
40	NET FEDERAL INCOME TAX	319,428	286,859		85,408	43,606	83,604	17,816	69	5,004	8,088	43,264
			0									
41	TOTAL INCOME TAXES	342,219	305,477		86,107	48,561	93,521	19,578	19	5,027	8,893	43,781
			0									
			0									
			0									
	OTHER INFORMATION		0									
			0									
	TOTAL RATE BASE	11,932,087	11,401,820		5,190,624	943,834	1,648,911	483,215	22,825	311,332	216,456	2,564,623
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,401		5,138,738	932,721	1,627,303	476,548	22,575	307,619	214,180	2,542,717
	WORKING CAPITAL	149,850	139,420		51,886	11,113	21,608	6,667	250	3,714	2,276	41,906
	INTEREST RATE FOR INT. EXP.	0.026599966	0									
	INTEREST EXPENSE	317,393	0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
1	ENERGY AT GENERATION Full Rqmts	100.0000%	31.5535%	6.1181%	15.4099%	5.2471%	0.1821%	2.9313%	1.1800%	37.3456%
2	LEVEL A - Demand	100.0000%	38.1993%	7.2526%	16.3575%	5.0985%	0.1733%	3.1027%	0.6500%	29.1262%
3	LEVEL B-1	100.0000%	38.1993%	7.2526%	16.3575%	5.0985%	0.1733%	3.1027%	0.6500%	29.1262%
4	LEVEL B-2	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
5	LEVEL C	100.0000%	46.4391%	8.6606%	17.5526%	4.8308%	0.1628%	3.3193%	0.0000%	18.9860%
6	LEVEL D	100.0000%	25.1515%	4.7023%	10.1916%	9.8192%	0.1125%	2.1210%	0.0000%	47.8755%
7	LEVEL E	100.0000%	27.4184%	5.1261%	11.1100%	5.7695%	0.1226%	2.3121%	0.0000%	48.1125%
8	LEVEL F	100.0000%	48.8610%	8.0198%	16.1411%	4.1133%	0.4010%	3.1794%	1.9144%	17.3217%
9	LEVEL G	100.0000%	53.8372%	8.8321%	17.6712%	3.6322%	0.3958%	2.9959%	2.1096%	10.5261%
10	LEVELS B-2 THRU F- Cust	100.0000%	5.6747%	6.5052%	12.2491%	9.6194%	1.3841%	4.0138%	0.0000%	60.4844%
11	LEVELS F & G	100.0000%	86.0710%	10.3525%	1.7904%	0.0317%	0.0674%	0.1439%	1.4509%	0.0921%
12	LEVEL G	100.0000%	86.1025%	10.3539%	1.7864%	0.0276%	0.0671%	0.1417%	1.4515%	0.0693%
13	TOTAL ALL LEVELS	100.0000%	86.0531%	10.3515%	1.7928%	0.0335%	0.0679%	0.1440%	1.4506%	0.1064%
14	PADMOUNT SINGLE PHASE	100.0000%	96.0420%	3.6838%	0.2269%	0.0037%	0.0130%	0.0244%	0.0014%	0.0048%
15	PADMOUNT THREE PHASE	100.0000%	33.7330%	43.2726%	19.5264%	0.4376%	0.1775%	1.3615%	0.0095%	1.4820%
16	OVERHEAD SINGLE PHASE	100.0000%	92.2298%	7.1332%	0.4787%	0.0028%	0.0684%	0.0694%	0.0047%	0.0130%
17	OVERHEAD THREE PHASE	100.0000%	27.1637%	57.8318%	13.6237%	0.0361%	0.6239%	0.5935%	0.0140%	0.1133%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	85.4344%	13.1983%	1.1571%	0.0187%	0.0615%	0.0966%	0.0086%	0.0249%
19	PADMOUNT THREE PHASE - WTD	100.0000%	5.4885%	47.1271%	39.7101%	1.0494%	0.3841%	2.9937%	0.0238%	3.2234%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	83.0483%	15.3253%	1.2570%	0.0081%	0.1546%	0.1633%	0.0115%	0.0319%
21	OVERHEAD THREE PHASE - WTD	100.0000%	16.5061%	59.9890%	21.4011%	0.0617%	0.9550%	0.8813%	0.0257%	0.1800%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	63.2117%	28.6405%	7.2620%	0.0240%	0.3932%	0.3773%	0.0157%	0.0757%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	28.7562%	52.0123%	16.5542%	0.2296%	0.5012%	0.9753%	0.0117%	0.9594%
24	TOTAL KWH METERED CUSTS	100.0000%	92.4323%	7.5100%	0.0000%	0.0000%	0.0409%	0.0000%	0.0000%	0.0169%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0000%	59.0491%	35.1124%	0.6558%	0.5843%	2.8212%	0.0000%	1.7763%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	19.2067%	0.0000%	0.0000%	0.0000%	0.0000%	80.7933%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	86.0532%	10.3515%	1.7928%	0.0335%	0.0679%	0.1440%	1.4506%	0.1064%
28	WEIGHTED CUSTOMERS	100.0000%	83.9943%	10.1305%	1.8514%	0.2727%	0.0671%	0.1910%	1.4158%	2.0771%
29	WEIGHTED METERS	100.0000%	53.7402%	10.2438%	4.2953%	3.3549%	0.1898%	0.8885%	0.0000%	27.2876%
30	RETAIL MWH SALES	100.0000%	31.3779%	6.0841%	15.3262%	5.2711%	0.1812%	2.9354%	1.1734%	37.6509%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	38.1993%	7.2526%	16.3575%	5.0985%	0.1733%	3.1027%	0.6500%	29.1262%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	38.0665%	7.2035%	15.9924%	5.4432%	0.1674%	3.0477%	0.5259%	29.5138%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	57.9354%	9.7000%	11.5831%	2.6075%	0.2488%	2.0297%	5.4733%	10.4008%
34	Gross General Plt	100.0000%	53.2743%	10.1197%	11.6352%	2.9646%	0.2221%	2.0147%	3.6261%	14.3385%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	54.2413%	10.3034%	11.8463%	3.0184%	0.2261%	2.0512%	3.6919%	14.5987%
36	Total Gross Plt	100.0000%	45.2792%	8.1817%	14.5508%	4.2521%	0.1991%	2.6988%	2.3198%	22.4855%
37	Salaries & Wages	100.0000%	50.3133%	11.6698%	12.0961%	3.2187%	0.2142%	2.0227%	2.8169%	17.6251%
38	Base + Fuel Rate Revenue- Total	100.0000%	37.3741%	8.6377%	16.5538%	4.8365%	0.1700%	2.5943%	1.9278%	27.9057%
39	Net Plant net of Wholesale	100.0000%	45.9002%	8.2532%	14.5159%	4.2360%	0.2004%	2.6905%	1.9417%	22.2291%
40	Base + Fuel Rate Revenue- Retail									
41	Salaries & Wages	100.0000%	50.3133%	11.6698%	12.0961%	3.2187%	0.2142%	2.0227%	2.8169%	17.6251%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sales	100.0000%	32.5771%	6.5948%	15.5717%	5.1841%	0.1789%	2.8672%	1.3243%	35.7019%
43										
44										
45										
46	4 CP @ B-2	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
47	4 CP @ Generation	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
48										

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	GROSS PLANT														
	--- RATE BASE ---														
1	GROSS PLANT	22,423,074	21,424,144		9,669,983	1,090	583,490	968,856	3,034,506	770,742	36,740	106,468	187,846	78,353	2,740
2	ACCUMULATED DEPRECIATION	9,207,806	8,751,416		3,879,824	441	232,985	392,170	1,243,991	317,103	14,997	43,427	76,520	32,052	1,123
3	NUCLEAR FUEL	280,352	280,261		88,450	11	4,226	10,551	42,022	12,198	557	1,352	2,145	1,143	38
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		52,026	7	2,486	6,206	24,717	7,175	327	796	1,262	672	22
5	NET ELECTRIC PLANT	13,330,717	12,788,140		5,846,582	654	352,245	581,032	1,807,620	458,662	21,973	63,598	112,210	46,772	1,632
	LESS: DEFERRED INCOME TAXES		0												
6	ACCOUNT 190	-331,863	-320,295		-148,525	-15	-14,064	-16,451	-42,002	-10,188	-446	-1,410	-2,791	-1,147	-33
7	ACCOUNT 281 AND 282	2,446,219	2,344,696		1,057,159	119	63,459	105,887	332,617	84,687	4,056	11,672	20,569	8,614	300
8	ACCOUNT 283	272,552	262,916		124,682	13	10,953	13,089	34,019	8,325	387	1,160	2,285	895	28
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,317		1,033,316	117	60,349	102,526	324,634	82,824	3,997	11,422	20,063	8,363	296
	ADD: OTHER RATE BASE ITEMS		0												
10	PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0
11	MATERIALS AND SUPPLIES	777,183	717,590		272,252	32	15,955	29,907	105,866	28,919	1,338	3,516	5,991	2,810	94
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-524	0	-34	-55	-177	-46	-2	-6	-11	-5	0
13	MIN BANK BAL, PC, PREPAIDS	72,396	71,441		32,662	4	1,968	3,246	10,099	2,562	123	355	627	261	9
14	PREPAID PENSION ASSET	471,218	448,947		225,715	21	23,746	23,911	52,823	12,303	560	1,780	3,849	1,411	41
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-85,178	-10	-6,063	-11,206	-36,671	-9,399	0	0	-2,101	-1,033	-29
16	OPERATING RESERVES	-243,063	-237,103		-118,808	-12	-11,841	-11,495	-28,535	-6,889	-315	-958	-2,074	-777	-23
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	8,044	1	413	908	3,355	903	43	112	192	87	3
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	10,980	1	563	1,239	4,579	1,233	58	153	262	119	4
19	ARO REGULATORY ASSET	678,844	678,578	ARO asset	262,213	33	13,756	29,362	107,328	28,804	1,357	3,597	6,169	2,784	97
20	ARO LIABILITY	-718,565	-718,283	ARO asset	-277,556	-35	-14,561	-31,080	-113,608	-30,490	-1,437	-3,808	-6,530	-2,947	-103
21	ARO REGULATORY LIABILITY	-30,349	-30,337	2	-11,592	-1	-594	-1,308	-4,835	-1,301	-61	-162	-276	-125	-4
22	FAS 109 REGULATORY ASSET	648,258	648,044	36	293,106	33	17,650	29,306	91,789	23,314	1,111	3,220	5,682	2,370	83
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,044	36	-293,106	-33	-17,650	-29,306	-91,789	-23,314	-1,111	-3,220	-5,682	-2,370	-83
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-286	0	-17	-29	-89	-23	-1	-3	-6	-2	0
25	CASH WORKING CAPITAL	149,850	139,420		51,873	6	3,507	6,248	21,010	5,616	248	692	1,187	579	18
26	TOTAL OTHER RATE BASE ITEMS	988,278	900,997		369,997	40	28,808	39,671	121,221	32,211	1,909	5,271	7,284	3,163	107
27	TOTAL INVESTMENT	11,932,087	11,401,820		5,183,263	577	318,704	518,177	1,604,406	408,048	19,885	57,448	99,430	41,572	1,443
			0												
	— REVENUES —		0												
28	REVENUE FROM SALES	7,486,690	6,973,259		2,587,729	304	181,776	339,158	1,118,400	288,267	12,051	37,268	63,773	31,459	888
29	OTHER OPERATING REVENUES	167,164	149,593		87,163	7	5,906	6,025	15,225	3,726	187	545	1,026	393	13
30	TOTAL REVENUES	7,653,854	7,122,852		2,674,892	310	187,682	345,183	1,133,625	291,993	12,238	37,811	64,799	31,853	901
			0												
	— EXPENSES ---		0												
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,691		1,941,659	225	124,781	216,786	745,479	205,997	9,442	24,360	41,745	20,044	653
32	DEPRECIATION EXPENSE	650,053	614,751		282,883	31	17,582	28,078	84,411	21,084	999	2,987	5,305	2,166	76
33	ARO DEPRECIATION EXPENSE	1,701	1,700		659	0	35	74	268	72	3	9	15	7	0
34	ARO ACCRETION	45,109	45,091		17,277	2	909	1,958	7,172	1,926	91	240	413	186	6
35	ARO DEFERRAL	-46,810	-46,791		-17,949	-2	-928	-2,020	-7,437	-2,000	-94	-249	-426	-193	-7
36	NUCLEAR DECOM EXPENSE	11,647	11,642	2	4,449	1	228	502	1,855	499	24	62	106	48	2
37	TAXES OTHER THAN INC. TAX	161,901	156,153		72,000	8	5,100	7,163	21,332	5,379	254	739	1,366	558	19
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,725	-1	-345	-572	-1,793	-455	-22	-63	-111	-46	-2
39	SUBTOTAL EXPENSES	6,410,572	5,990,580		2,295,253	264	147,363	251,969	851,288	232,502	10,696	28,086	48,413	22,770	748
40	TOTAL INCOME TAXES	342,219	305,477		86,613	11	11,902	20,040	90,562	18,266	366	3,095	5,183	3,030	42
41	TOTAL EXPENSES	6,752,790	6,296,058		2,381,867	275	159,264	282,008	941,850	250,771	11,662	31,180	53,596	25,800	790
			0												
	— RETURN —		0												
42	OPERATING INCOME	901,064	826,795		293,025	35	28,418	63,175	191,774	41,223	1,177	6,631	11,203	6,053	111
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-1,274	0	-91	-168	-549	-141	0	0	-31	-15	0
44	NET INCOME	897,808	823,539		291,751	35	28,327	63,007	191,226	41,082	1,177	6,631	11,171	6,037	110
			0												
45	RETURN ON INVESTMENT	7.52%	7.22%		5.63%	6.12%	8.89%	12.16%	11.92%	10.07%	5.92%	11.54%	11.24%	14.52%	7.63%
			0												
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-OA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	GROSS PLANT																			
	--- RATE BASE ---																			
1	GROSS PLANT	22,423,074	21,424,144		123,352	5,477	17,438	2,631,487	1,360,758	397,815	274,658	167,064	54,938	25,706	15,557	822,929	12,077	44,514	7,133	2,425
2	ACCUMULATED DEPRECIATION	9,207,806	8,751,416		50,093	2,252	7,179	1,089,523	572,115	163,236	143,413	85,009	22,401	10,832	6,348	337,721	4,980	17,860	2,839	981
3	NUCLEAR FUEL	280,352	280,261		2,249	81	264	54,124	35,665	5,566	1,353	931	1,024	536	207	14,829	206	450	61	23
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		1,323	48	155	31,836	20,978	3,274	796	548	602	315	122	8,722	121	265	36	13
5	NET ELECTRIC PLANT	13,330,717	12,788,140		74,185	3,259	10,368	1,564,252	803,330	236,671	131,802	82,438	32,959	15,094	9,294	491,314	7,183	26,839	4,319	1,453
	LESS: DEFERRED INCOME TAXES		0																	
6	ACCOUNT 190	-331,863	-320,295		-1,558	-75	-217	-37,325	-19,220	-4,663	-3,852	-2,912	-1,174	-365	-520	-10,410	-149	-584	-109	-92
7	ACCOUNT 281 AND 282	2,446,219	2,344,696		13,852	600	1,914	289,154	149,994	43,617	29,592	17,998	5,952	2,825	1,691	91,161	1,323	4,845	773	263
8	ACCOUNT 283	272,552	262,916		1,312	66	186	29,539	15,000	4,191	3,254	2,283	832	284	358	8,948	142	522	96	66
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,317		13,606	591	1,883	281,368	145,774	43,145	28,993	17,368	5,611	2,744	1,529	89,700	1,316	4,783	761	237
	ADD: OTHER RATE BASE ITEMS		0																	
10	PLANT HELD FOR FUTURE USE	437	437		2	0	0	44	20	10	0	0	0	1	0	19	0	1	0	0
11	MATERIALS AND SUPPLIES	777,163	717,590		4,950	200	641	114,257	69,813	13,906	4,739	3,185	2,178	1,174	580	33,303	471	1,246	182	82
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-7	0	-1	-160	-89	-23	-10	-6	-3	-2	-1	-50	-1	-2	0	0
13	MIN BANK BAL, PC, PREPAIDS	72,396	71,441		414	18	58	8,739	4,488	1,323	736	461	184	84	52	2,745	40	150	24	8
14	PREPAID PENSION ASSET	471,218	448,947		1,887	109	270	44,764	21,233	6,126	6,305	4,685	1,652	396	813	13,067	228	911	187	156
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-1,433	-52	-192	-34,780	-19,639	0	0	0	0	0	-278	-9,139	0	-340	-48	-42
16	OPERATING RESERVES	-243,063	-237,103		-1,077	-60	-150	-24,723	-11,692	-3,408	-2,421	-1,955	-861	-225	-403	-7,428	-117	-479	-95	-81
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	150	6	21	3,187	1,920	447	56	39	42	38	13	1,021	14	32	4	2
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	205	8	28	4,351	2,620	610	76	53	58	51	18	1,394	19	44	6	2
19	ARO REGULATORY ASSET	678,844	678,578	ARO asset	4,771	195	658	101,579	60,794	14,286	2,133	1,451	1,394	1,190	444	32,481	441	1,064	136	61
20	ARO LIABILITY	-718,565	-718,283	ARO asset	-5,050	-206	-696	-107,522	-64,351	-15,122	-2,258	-1,536	-1,476	-1,259	-470	-34,381	-467	-1,126	-143	-64
21	ARO REGULATORY LIABILITY	-30,349	-30,337	2	-216	-9	-30	-4,593	-2,766	-644	-81	-56	-61	-54	-19	-1,471	-20	-47	-6	-3
22	FAS 109 REGULATORY ASSET	648,258	648,044	36	3,731	166	527	79,598	41,161	12,033	8,308	5,053	1,662	778	471	24,892	365	1,346	216	73
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,044	36	-3,731	-166	-527	-79,598	-41,161	-12,033	-8,308	-5,053	-1,662	-778	-471	-24,892	-365	-1,346	-216	-73
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-4	0	-1	-78	-40	-12	-8	-5	-2	-1	0	-24	0	-1	0	0
25	CASH WORKING CAPITAL	149,850	139,420		933	36	119	22,340	13,433	2,467	1,021	765	489	232	151	6,099	76	222	33	22
26	TOTAL OTHER RATE BASE ITEMS	986,278	900,997		5,525	245	726	127,405	75,545	19,967	10,289	7,080	3,595	1,625	900	37,633	685	1,675	278	143
27	TOTAL INVESTMENT	11,932,087	11,401,820		66,105	2,912	9,211	1,410,289	733,100	213,693	113,098	72,150	30,943	13,976	8,666	439,247	6,551	23,731	3,837	1,360
			0																	
	--- REVENUES ---		0																	
28	REVENUE FROM SALES	7,486,690	6,973,259		44,398	1,606	5,912	1,076,704	613,730	118,120	60,835	46,192	24,947	11,708	8,345	283,672	2,870	10,432	1,461	1,257
29	OTHER OPERATING REVENUES	167,164	149,593		740	26	83	12,656	6,527	1,905	1,296	857	303	118	237	4,283	58	235	38	16
30	TOTAL REVENUES	7,653,854	7,122,852		45,138	1,631	5,995	1,089,360	620,256	120,025	62,131	47,049	25,251	11,826	8,582	287,955	2,928	10,667	1,499	1,273
			0																	
	--- EXPENSES ---		0																	
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,691		36,299	1,448	4,504	862,142	538,498	96,635	36,138	25,566	17,948	8,611	4,946	242,327	3,454	8,934	1,361	708
32	DEPRECIATION EXPENSE	650,053	614,751		3,247	152	477	71,736	35,623	11,009	12,745	7,487	1,656	665	455	21,927	336	1,339	222	73
33	ARO DEPRECIATION EXPENSE	1,701	1,700		12	0	2	254	152	36	6	4	4	3	1	81	1	3	0	0
34	ARO ACCRETION	45,109	45,091		320	13	44	6,794	4,084	954	127	87	91	80	29	2,175	29	70	9	4
35	ARO DEFERRAL	-46,810	-46,791		-332	-13	-46	-7,057	-4,241	-991	-132	-91	-95	-83	-30	-2,259	-31	-73	-9	-4
36	NUCLEAR DECOM EXPENSE	11,647	11,642	2	83	3	11	1,763	1,062	247	31	21	23	21	7	565	8	18	2	1
37	TAXES OTHER THAN INC. TAX	161,901	156,153		860	40	121	18,717	9,639	2,742	1,857	1,213	447	181	152	5,781	86	320	54	27
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-73	-3	-10	-1,555	-804	-235	-162	-99	-32	-15	-9	-486	-7	-26	-4	-1
39	SUBTOTAL EXPENSES	6,410,572	5,990,580		40,416	1,641	5,102	952,795	584,012	110,397	50,607	34,189	20,041	9,463	5,551	270,110	3,876	10,585	1,636	808
40	TOTAL INCOME TAXES	342,219	305,477		1,058	-38	238	36,442	5,507	1,241	3,129	4,128	1,656	752	1,072	1,799	-443	-244	-97	164
41	TOTAL EXPENSES	6,752,790	6,296,058		41,474	1,603	5,340	989,237	589,519	111,639	53,736	38,317	21,698	10,215	6,623	271,909	3,433	10,341	1,538	972
			0																	
	--- RETURN ---		0																	
42	OPERATING INCOME	901,064	826,795		3,664	28	654	100,123	30,737	8,386	8,395	8,731	3,553	1,611	1,959	16,046	-505	326	-39	301
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-21	-1	-3	-520	-294	0	0	0	0	0	-4	-137	0	-5	-1	-1
44	NET INCOME	897,808	823,539		3,642	27	651	99,603	30,443	8,386	8,395	8,731	3,553	1,611	1,955	15,910	-505	321	-40	300
			0																	
45	RETURN ON INVESTMENT	7.52%	7.22%		5.51%	0.93%	7.07%	7.06%	4.15%	3.92%	7.42%	12.10%	11.48%	11.53%	22.56%	3.62%	-7.71%	1.35%	-1.04%	22.09%
			0																	
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
			0												
	PRODUCTION PLANT		0												
			0												
	LAND		0												
1	STEAM	43,250	43,233	2	16,519	2	847	1,864	6,890	1,855	87	231	394	179	6
2	NUCLEAR	1,104	1,104	2	422	0	22	48	176	47	2	6	10	5	0
3	HYDRO	35,024	35,010	2	13,377	2	686	1,510	5,579	1,502	71	187	319	145	5
4	OTHER	5,607	5,605	2	2,142	0	110	242	893	240	11	30	51	23	1
5	TOTAL LAND	84,985	84,951		32,460	4	1,665	3,664	13,538	3,644	172	453	774	351	12
			0												
	EQUIPMENT		0												
6	STEAM	4,403,509	4,401,760	2	1,681,898	211	86,254	189,830	701,476	188,823	8,901	23,473	40,102	18,194	636
7	NUCLEAR	4,145,831	4,144,185	2	1,583,480	199	81,207	178,722	660,428	177,774	8,380	22,100	37,755	17,130	599
8	HYDRO	629,144	628,894	2	240,298	30	12,323	27,122	100,222	26,978	1,272	3,354	5,729	2,599	91
9	OTHER	871,376	871,030	2	332,818	42	17,068	37,564	138,810	37,365	1,761	4,645	7,935	3,600	126
10	TOTAL EQUIPMENT	10,049,860	10,045,869		3,838,494	482	196,852	433,238	1,600,935	430,939	20,315	53,571	91,522	41,524	1,453
			0												
11	PRODUCTION PLANT	10,134,845	10,130,820		3,870,954	486	198,517	436,902	1,614,473	434,583	20,487	54,024	92,296	41,875	1,465
12	UNIT POWER SALES	90,469	0	Dir											
13	DALTON	62,983	0	Dir											
14	WHOLESALE BLOCK POWER SALES	469,883	0	Dir											
15	TOTAL PRODUCTION PLANT	10,758,180	10,130,820		3,870,954	486	198,517	436,902	1,614,473	434,583	20,487	54,024	92,296	41,875	1,465
			0												
	TRANSMISSION PLANT		0												
			0												
	ACCOUNT 350 - LAND		0												
	SUBSTATIONS		0												
16	LEVEL B-2	25,633	25,623	2	9,790	1	502	1,105	4,083	1,099	52	137	233	106	4
17	LEVEL C	10,620	10,615	5	4,931	1	267	530	1,818	448	22	63	116	45	2
18	LEVEL D	0	0	6	0	0	0	0	0	0	0	0	0	0	0
19	LEVEL E	121	121	7	33	0	2	4	13	6	1	1	1	1	0
20	LEVEL F	63	63	8	30	0	1	3	10	2	0	0	1	0	0
21	TOTAL SUBSTATIONS	36,438	36,422		14,785	2	773	1,642	5,924	1,555	75	201	351	152	5
	LINES		0												
22	LEVEL B-2	217,648	217,562	2	83,130	10	4,263	9,383	34,671	9,333	440	1,160	1,982	899	31
23	LEVEL D	18,111	18,106	6	4,555	1	247	491	1,728	824	89	83	107	117	2
24	TOTAL LINES	235,759	235,668		87,684	11	4,510	9,874	36,399	10,157	529	1,243	2,090	1,016	33
25	TOTAL ACCOUNT 350	272,197	272,090		102,470	13	5,283	11,516	42,322	11,712	604	1,444	2,440	1,168	38
			0												
	ACCOUNTS 352 & 353		0												
26	LEVEL B-1	210,624	210,540	2	80,447	10	4,126	9,080	33,552	9,032	426	1,123	1,918	870	30
27	LEVEL B-2	756,478	756,177	2	288,933	36	14,818	32,611	120,506	32,438	1,529	4,032	6,889	3,126	109
28	LEVEL C	352,560	352,388	5	163,705	20	8,875	17,598	60,344	14,874	730	2,102	3,848	1,483	56
29	LEVEL D	842	841	6	212	0	11	23	80	38	4	4	5	5	0
30	LEVEL E	5,806	5,804	7	1,592	0	86	172	604	264	31	29	38	41	1
31	LEVEL F	1,573	1,572	8	763	0	37	74	246	60	3	10	17	6	0
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,323		535,651	67	27,953	59,557	215,333	56,706	2,723	7,300	12,714	5,532	196
			0												
	ACCOUNT 354 - TOWERS		0												
33	LEVEL B-2	681,162	680,891	2	260,166	33	13,342	29,364	108,509	29,208	1,377	3,631	6,203	2,814	98
34	LEVEL D	12,675	12,672	6	3,187	0	173	344	1,209	577	63	58	75	82	1
35	TOTAL ACCOUNT 354	693,837	693,563		263,354	33	13,515	29,708	109,718	29,785	1,439	3,689	6,278	2,896	100
			0												
	ACCOUNT 355 - POLES		0												
36	LEVEL B-2	353,366	353,226	2	134,966	17	6,922	15,233	56,291	15,152	714	1,884	3,218	1,460	51
37	LEVEL D	102,967	102,940	6	25,894	3	1,404	2,794	9,822	4,687	508	469	611	663	9
38	TOTAL ACCOUNT 355	456,333	456,165		160,860	20	8,325	18,027	66,113	19,839	1,223	2,353	3,829	2,123	60
			0												
	ACCOUNT 356 - OVHD. COND.		0												
39	LEVEL B-2	723,798	723,511	2	276,451	35	14,177	31,202	115,300	31,037	1,463	3,858	6,591	2,991	105
40	LEVEL D	124,100	124,067	6	31,208	4	1,692	3,367	11,838	5,649	613	566	736	799	11
41	TOTAL ACCOUNT 356	847,898	847,578		307,659	38	15,869	34,569	127,139	36,686	2,076	4,424	7,328	3,790	115
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
			0																	
	PRODUCTION PLANT		0																	
			0																	
	LAND		0																	
1	STEAM	43,250	43,233	2	308	12	42	6,546	3,942	918	115	79	87	77	28	2,097	28	67	8	4
2	NUCLEAR	1,104	1,104	2	8	0	1	167	101	23	3	2	2	2	1	54	1	2	0	0
3	HYDRO	35,024	35,010	2	250	10	34	5,301	3,192	744	93	64	70	63	22	1,698	23	54	7	3
4	OTHER	5,607	5,605	2	40	2	5	849	511	119	15	10	11	10	4	272	4	9	1	0
5	TOTAL LAND	84,985	84,951		606	25	83	12,862	7,746	1,805	226	155	171	152	54	4,120	56	131	16	7
			0																	
	EQUIPMENT		0																	
6	STEAM	4,403,509	4,401,760	2	31,377	1,271	4,313	666,432	401,370	93,511	11,705	8,056	8,863	7,862	2,806	213,503	2,883	6,787	844	377
7	NUCLEAR	4,145,831	4,144,185	2	29,541	1,197	4,060	627,434	377,863	88,039	11,020	7,585	8,345	7,402	2,642	201,010	2,715	6,390	795	355
8	HYDRO	629,144	628,894	2	4,483	182	616	95,215	57,345	13,360	1,672	1,151	1,266	1,123	401	30,504	412	970	121	54
9	OTHER	871,376	871,030	2	6,209	251	853	131,875	79,424	18,504	2,316	1,594	1,754	1,556	555	42,248	571	1,343	167	75
10	TOTAL EQUIPMENT	10,049,860	10,045,869		71,611	2,901	9,843	1,520,956	916,023	213,414	26,714	18,386	20,228	17,942	6,404	487,265	6,580	15,491	1,927	861
			0																	
11	PRODUCTION PLANT	10,134,845	10,130,820		72,216	2,925	9,926	1,533,818	923,769	215,219	26,940	18,542	20,399	18,094	6,458	491,385	6,636	15,622	1,944	868
12	UNIT POWER SALES	90,469	0	Dir																
13	DALTON	62,983	0	Dir																
14	WHOLESALE BLOCK POWER SALES	469,883	0	Dir																
15	TOTAL PRODUCTION PLANT	10,758,180	10,130,820		72,216	2,925	9,926	1,533,818	923,769	215,219	26,940	18,542	20,399	18,094	6,458	491,385	6,636	15,622	1,944	868
			0																	
	TRANSMISSION PLANT		0																	
			0																	
	ACCOUNT 350 - LAND		0																	
	SUBSTATIONS		0																	
16	LEVEL B-2	25,633	25,623	2	183	7	25	3,879	2,336	544	68	47	52	46	16	1,243	17	40	5	2
17	LEVEL C	10,620	10,615	5	54	3	11	1,065	490	244	0	0	0	17	5	458	6	16	2	1
18	LEVEL D	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LEVEL E	121	121	7	1	0	0	26	14	2	0	0	0	0	0	18	0	0	0	0
20	LEVEL F	63	63	8	0	0	0	8	1	1	0	0	0	0	0	1	0	0	0	0
21	TOTAL SUBSTATIONS	36,438	36,422		238	11	36	4,979	2,842	791	69	47	52	63	22	1,720	23	56	7	3
	LINES		0																	
22	LEVEL B-2	217,648	217,562	2	1,551	63	213	32,939	19,838	4,622	579	398	438	389	139	10,553	143	335	42	19
23	LEVEL D	18,111	18,106	6	944	3	10	3,651	2,348	207	0	0	0	0	5	2,670	5	19	2	1
24	TOTAL LINES	235,759	235,668		2,495	66	223	36,590	22,186	4,829	579	398	438	389	144	13,222	148	354	43	20
25	TOTAL ACCOUNT 350	272,197	272,090		2,733	76	259	41,569	25,028	5,620	647	445	490	452	166	14,943	171	410	50	23
			0																	
	ACCOUNTS 352 & 353		0																	
26	LEVEL B-1	210,624	210,540	2	1,501	61	206	31,876	19,198	4,473	560	385	424	376	134	10,212	138	325	40	18
27	LEVEL B-2	756,476	756,177	2	5,390	218	741	114,486	68,951	16,064	2,011	1,384	1,523	1,351	482	36,678	495	1,166	145	65
28	LEVEL C	352,560	352,388	5	1,795	102	362	35,343	16,276	8,099	0	0	0	575	181	15,216	196	517	57	32
29	LEVEL D	842	841	6	44	0	0	170	109	10	0	0	0	0	0	124	0	1	0	0
30	LEVEL E	5,806	5,804	7	67	1	4	1,268	667	72	0	0	0	0	2	857	2	7	1	0
31	LEVEL F	1,573	1,572	8	4	1	2	209	31	36	12	8	9	0	1	33	1	9	2	0
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,323		8,801	383	1,315	183,351	105,233	28,754	2,583	1,776	1,956	2,302	800	63,120	832	2,023	245	116
			0																	
	ACCOUNT 354 - TOWERS		0																	
33	LEVEL B-2	681,162	680,891	2	4,854	197	667	103,088	62,086	14,465	1,811	1,246	1,371	1,216	434	33,026	446	1,050	131	58
34	LEVEL D	12,675	12,672	6	661	2	7	2,555	1,643	145	0	0	0	0	4	1,868	4	13	1	1
35	TOTAL ACCOUNT 354	693,837	693,563		5,514	199	674	105,643	63,729	14,610	1,811	1,246	1,371	1,216	438	34,894	450	1,063	132	59
			0																	
	ACCOUNT 355 - POLES		0																	
36	LEVEL B-2	353,366	353,226	2	2,518	102	346	53,479	32,209	7,504	939	646	711	631	225	17,133	231	545	68	30
37	LEVEL D	102,967	102,940	6	5,366	16	57	20,756	13,347	1,175	0	0	0	0	29	15,178	31	107	9	5
38	TOTAL ACCOUNT 355	456,333	456,165		7,884	118	403	74,235	45,555	8,679	939	646	711	631	254	32,311	262	651	77	35
			0																	
	ACCOUNT 356 - OVHD. COND.		0																	
39	LEVEL B-2	723,798	723,511	2	5,157	209	709	109,540	65,973	15,370	1,924	1,324	1,457	1,292	461	35,093	474	1,116	139	62
40	LEVEL D	124,100	124,067	6	6,468	20	69	25,016	16,086	1,416	0	0	0	0	34	18,293	37	129	11	6
41	TOTAL ACCOUNT 356	847,898	847,578		11,625	228	778	134,556	82,058	16,787	1,924	1,324	1,457	1,292	496	53,386	511	1,244	150	68
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCOUNT 357 - UNDG. CONDUIT		0												
42	LEVEL B-2	4,593	4,591	2	1,754	0	90	198	732	197	9	24	42	19	1
43	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 357	4,594	4,592		1,755	0	90	198	732	197	9	24	42	19	1
			0												
	ACCOUNT 358 - UNDG. COND.		0												
45	LEVEL B-2	4,137	4,135	2	1,580	0	81	178	659	177	8	22	38	17	1
46	LEVEL D	186	186	6	47	0	3	5	18	8	1	1	1	1	0
47	TOTAL ACCOUNT 358	4,323	4,321		1,627	0	84	183	677	186	9	23	39	18	1
			0												
	ACCOUNT 359 - ROADS & TRAILS		0												
48	LEVEL B-2	141	141	2	54	0	3	6	22	6	0	1	1	1	0
49	LEVEL D	206	206	6	52	0	3	6	20	9	1	1	1	1	0
50	TOTAL ACCOUNT 359	347	347		106	0	6	12	42	15	1	2	3	2	0
			0												
51	TOTAL TRANSMISSION PLANT	3,607,411	3,605,980		1,373,481	172	71,124	153,770	562,076	155,126	8,085	19,259	32,673	15,547	511
52	REMOVE UPS B-1	-2,417	-2,416	2	-923	0	-47	-104	-385	-104	-5	-13	-22	-10	0
53	REMOVE UPS OTHER TRANS.	-332,340	-332,208	2	-126,936	-16	-6,510	-14,327	-52,942	-14,251	-672	-1,772	-3,027	-1,373	-48
54	TRANSMISSION PLANT	3,272,654	3,271,356		1,245,622	156	64,567	139,339	508,749	140,772	7,408	17,474	29,624	14,164	462
55	UNIT POWER SALES	334,757	0		0	0	0	0	0	0	0	0	0	0	0
56	DALTON	1,573	0		0	0	0	0	0	0	0	0	0	0	0
57	WHOLESALE BLOCK POWER SALES	13,226	0		0	0	0	0	0	0	0	0	0	0	0
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,356		1,245,622	156	64,567	139,339	508,749	140,772	7,408	17,474	29,624	14,164	462
			0												
	DISTRIBUTION PLANT		0												
			0												
	ACCOUNT 360 - LAND		0												
	SUBSTATIONS		0												
59	LEVEL C	59,476	59,447	5	27,617	3	1,497	2,969	10,160	2,509	123	355	649	250	9
60	LEVEL D	0	0	6	0	0	0	0	0	0	0	0	0	0	0
61	LEVEL E	2,315	2,315	7	635	0	34	68	241	105	12	12	15	16	0
62	LEVEL F	3,638	3,636	8	1,764	0	85	170	569	138	6	23	38	14	1
63	LEVEL G	244	244	9	130	0	6	13	42	8	0	2	3	1	0
64	TOTAL SUBSTATIONS	65,673	65,642		30,146	4	1,623	3,220	11,032	2,761	142	391	705	282	10
65	LINES - LEVEL F	2,875	2,875	11	2,474	0	192	87	51	1	0	2	8	1	0
66	TOTAL ACCOUNT 360	68,548	68,517		32,620	4	1,816	3,307	11,083	2,762	142	393	713	282	10
			0												
	ACCOUNT 361 - STRUCTURES		0												
67	LEVEL C	72,694	72,858	5	33,847	4	1,835	3,639	12,477	3,075	151	435	796	307	11
68	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0
69	LEVEL E	5,398	5,397	7	1,480	0	80	160	561	245	29	27	35	38	1
70	LEVEL F	1,914	1,913	8	928	0	45	90	300	73	3	12	20	8	0
71	LEVEL G	1,143	1,143	9	611	0	30	59	196	39	1	8	13	5	0
72	TOTAL ACCOUNT 361	81,350	81,312		36,866	5	1,990	3,947	13,534	3,433	184	481	864	357	13
			0												
	ACCOUNT 362 - STATION EQUIP.		0												
73	LEVEL C	759,701	759,330	5	352,754	44	19,124	37,921	130,031	32,051	1,572	4,530	8,292	3,197	120
74	LEVEL D	39	39	6	10	0	1	1	4	2	0	0	0	0	0
75	LEVEL E	114,210	114,177	7	31,310	4	1,697	3,378	11,677	5,192	615	568	739	801	11
76	LEVEL F	35,926	35,908	8	17,419	2	842	1,683	5,622	1,361	64	230	378	142	6
77	LEVEL G	8,539	8,539	9	4,565	1	221	441	1,465	294	8	56	99	35	1
78	TOTAL ACCOUNT 362	918,414	917,993		406,059	51	21,884	43,425	148,999	38,901	2,260	5,385	9,507	4,175	138
			0												
	ACCOUNT 364 - POLES		0												
	LEVEL F		0												
79	CUSTOMER	467,467	467,467	11	402,335	18	31,296	14,095	8,271	140	4	331	1,332	98	1
80	DEMAND	151,191	151,118	8	73,308	10	3,543	7,085	23,661	5,729	270	970	1,592	597	24
81	TOTAL LEVEL F	618,658	618,585		475,643	28	34,840	21,180	31,932	5,870	274	1,301	2,923	695	25
	LEVEL G		0												
82	CUSTOMER	149,557	149,557	12	128,766	6	10,015	4,510	2,641	40	1	106	425	31	0
83	DEMAND	48,218	48,218	9	25,781	4	1,246	2,491	8,274	1,661	46	318	558	200	8
84	TOTAL LEVEL G	197,775	197,775		154,548	9	11,261	7,001	10,915	1,701	47	423	983	231	9
85	TOTAL ACCOUNT 364	816,433	816,360		630,191	38	46,101	28,181	42,846	7,571	321	1,725	3,906	926	34
			0												

GEORGIA POWER COMPANY
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RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 357 - UNDG. CONDUIT		0																	
42	LEVEL B-2	4,593	4,591	2	33	1	4	695	419	98	12	8	9	8	3	223	3	7	1	0
43	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 357	4,594	4,592		33	1	4	695	419	98	12	8	9	8	3	223	3	7	1	0
			0																	
	ACCOUNT 358 - UNDG. COND.		0																	
45	LEVEL B-2	4,137	4,135	2	29	1	4	626	377	88	11	8	8	7	3	201	3	6	1	0
46	LEVEL D	186	186	6	10	0	0	37	24	2	0	0	0	0	0	27	0	0	0	0
47	TOTAL ACCOUNT 358	4,323	4,321		39	1	4	664	401	90	11	8	8	7	3	228	3	7	1	0
			0																	
	ACCOUNT 359 - ROADS & TRAILS		0																	
48	LEVEL B-2	141	141	2	1	0	0	21	13	3	0	0	0	0	0	7	0	0	0	0
49	LEVEL D	206	206	6	11	0	0	42	27	2	0	0	0	0	0	30	0	0	0	0
50	TOTAL ACCOUNT 359	347	347		12	0	0	63	40	5	0	0	0	0	0	37	0	0	0	0
			0																	
51	TOTAL TRANSMISSION PLANT	3,607,411	3,605,980		36,641	1,007	3,439	540,775	322,463	74,642	7,927	5,456	6,003	5,909	2,158	199,142	2,232	5,406	655	302
52	REMOVE UPS B-1	-2,417	-2,416	2	-17	-1	-2	-366	-220	-51	-6	-4	-5	-4	-2	-117	-2	-4	0	0
53	REMOVE UPS OTHER TRANS.	-332,340	-332,208	2	-2,368	-96	-325	-50,297	-30,292	-7,057	-883	-608	-669	-593	-212	-16,113	-218	-512	-64	-28
54	TRANSMISSION PLANT	3,272,654	3,271,356		34,256	910	3,111	490,113	291,950	67,534	7,037	4,844	5,329	5,311	1,944	182,911	2,013	4,890	591	273
55	UNIT POWER SALES	334,757	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	DALTON	1,573	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	WHOLESALE BLOCK POWER SALES	13,226	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,356		34,256	910	3,111	490,113	291,950	67,534	7,037	4,844	5,329	5,311	1,944	182,911	2,013	4,890	591	273
			0																	
	DISTRIBUTION PLANT		0																	
	----------		0																	
	ACCOUNT 360 - LAND		0																	
	SUBSTATIONS		0																	
59	LEVEL C	59,476	59,447	5	303	17	61	5,962	2,746	1,366	0	0	0	97	30	2,567	33	87	10	5
60	LEVEL D	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	LEVEL E	2,315	2,315	7	27	0	1	506	266	29	0	0	0	0	1	342	1	3	0	0
62	LEVEL F	3,638	3,636	8	9	1	3	482	72	84	28	20	22	0	2	77	2	20	4	1
63	LEVEL G	244	244	9	0	0	0	22	1	5	2	1	2	0	0	3	0	1	0	0
64	TOTAL SUBSTATIONS	65,673	65,642		339	19	66	6,972	3,084	1,485	30	21	24	97	33	2,989	36	111	14	6
65	LINES - LEVEL F	2,875	2,875	11	0	0	0	2	0	1	5	22	15	0	10	0	1	2	0	0
66	TOTAL ACCOUNT 360	68,548	68,517		339	19	66	6,974	3,084	1,486	34	43	39	97	43	2,989	37	113	14	7
			0																	
	ACCOUNT 361 - STRUCTURES		0																	
67	LEVEL C	72,894	72,858	5	371	21	75	7,307	3,365	1,675	0	0	0	119	37	3,146	41	107	12	7
68	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	LEVEL E	5,398	5,397	7	63	1	3	1,179	620	67	0	0	0	0	2	797	2	6	1	0
70	LEVEL F	1,914	1,913	8	5	1	2	254	38	44	15	10	12	0	1	40	1	10	2	0
71	LEVEL G	1,143	1,143	9	1	0	1	101	3	25	10	7	8	0	1	16	1	6	1	0
72	TOTAL ACCOUNT 361	81,350	81,312		440	23	81	8,842	4,027	1,811	24	17	19	119	41	3,999	44	130	16	7
			0																	
	ACCOUNT 362 - STATION EQUIP.		0																	
73	LEVEL C	759,701	759,330	5	3,868	220	780	76,157	35,072	17,452	0	0	0	1,240	389	32,788	422	1,114	124	69
74	LEVEL D	39	39	6	2	0	0	8	5	0	0	0	0	0	0	6	0	0	0	0
75	LEVEL E	114,210	114,177	7	1,328	19	69	24,944	13,124	1,421	0	0	0	0	35	16,861	38	129	11	6
76	LEVEL F	35,926	35,908	8	90	11	35	4,763	710	832	273	194	216	0	18	758	19	196	36	6
77	LEVEL G	8,539	8,539	9	9	3	5	758	23	188	72	51	57	0	5	118	5	48	9	1
78	TOTAL ACCOUNT 362	918,414	917,993		5,296	254	889	106,630	48,935	19,893	344	244	273	1,240	446	50,531	484	1,486	180	83
			0																	
	ACCOUNT 364 - POLES		0																	
	LEVEL F		0																	
79	CUSTOMER	467,467	467,467	11	5	3	3	364	7	240	772	3,535	2,475	0	1,612	57	97	264	51	59
80	DEMAND	151,191	151,118	8	378	48	145	20,046	2,989	3,503	1,148	815	910	0	75	3,189	81	826	153	24
81	TOTAL LEVEL F	618,658	618,585		382	51	148	20,409	2,996	3,743	1,921	4,350	3,385	0	1,688	3,247	178	1,090	204	83
	LEVEL G		0																	
82	CUSTOMER	149,557	149,557	12	1	1	1	89	0	74	247	1,131	792	0	516	13	31	84	16	19
83	DEMAND	48,218	48,218	9	53	17	28	4,280	130	1,059	404	287	320	0	26	668	28	269	53	8
84	TOTAL LEVEL G	197,775	197,775		54	18	29	4,369	130	1,133	651	1,418	1,112	0	543	682	59	353	70	27
85	TOTAL ACCOUNT 364	816,433	816,360		436	69	177	24,778	3,126	4,876	2,572	5,768	4,497	0	2,230	3,928	237	1,443	273	110
			0																	

GEORGIA POWER COMPANY
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RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCOUNT 365 - OVHD. COND.		0												
	LEVEL F		0												
86	CUSTOMER	178,095	178,095	11	153,281	7	11,923	5,370	3,151	53	2	126	507	37	0
87	DEMAND	499,512	499,271	8	242,199	33	11,707	23,407	78,171	18,928	891	3,205	5,258	1,971	80
88	TOTAL LEVEL F	677,607	677,366		395,480	40	23,630	28,777	81,322	18,982	893	3,331	5,766	2,009	80
	LEVEL G		0												
89	CUSTOMER	44,948	44,948	12	38,699	2	3,010	1,355	794	12	0	32	128	9	0
90	DEMAND	125,514	125,514	9	67,110	9	3,243	6,485	21,538	4,325	120	827	1,452	521	22
91	TOTAL LEVEL G	170,462	170,462		105,809	11	6,253	7,840	22,331	4,337	120	858	1,580	530	22
92	TOTAL ACCOUNT 365	848,069	847,827		501,289	51	29,883	36,618	103,653	23,319	1,013	4,190	7,346	2,539	102
			0												
	ACCOUNT 366 - UNDG CONDUIT		0												
	LEVEL F		0												
93	CUSTOMER	17,715	17,715	11	15,247	1	1,186	534	313	5	0	13	50	4	0
94	DEMAND	215,525	215,421	8	104,502	14	5,051	10,100	33,728	8,167	385	1,383	2,269	851	34
95	TOTAL LEVEL F	233,240	233,136		119,749	15	6,237	10,634	34,042	8,172	385	1,395	2,319	854	34
	LEVEL G		0												
96	CUSTOMER	1,074	1,074	12	925	0	72	32	19	0	0	1	3	0	0
97	DEMAND	34,087	34,087	9	18,226	2	881	1,761	5,849	1,174	33	225	394	141	6
98	TOTAL LEVEL G	35,161	35,161		19,150	3	953	1,794	5,868	1,175	33	225	397	142	6
99	TOTAL ACCOUNT 366	268,401	268,297		138,899	17	7,190	12,427	39,910	9,347	417	1,621	2,717	996	40
			0												
	ACCOUNT 367 - UNDG. COND.		0												
	LEVEL F		0												
100	CUSTOMER	84,730	84,730	11	72,924	3	5,673	2,555	1,499	25	1	60	241	18	0
101	DEMAND	1,030,877	1,030,380	8	499,843	66	24,160	48,308	161,327	39,064	1,840	6,614	10,852	4,068	164
102	TOTAL LEVEL F	1,115,607	1,115,109		572,766	72	29,832	50,862	162,826	39,089	1,840	6,674	11,093	4,086	164
	LEVEL G		0												
103	CUSTOMER	4,707	4,707	12	4,053	0	315	142	83	1	0	3	13	1	0
104	DEMAND	57,663	57,663	9	30,831	4	1,490	2,979	9,895	1,987	55	380	667	239	10
105	TOTAL LEVEL G	62,370	62,370		34,884	4	1,805	3,121	9,978	1,988	55	383	681	240	10
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		607,652	76	31,638	53,984	172,804	41,077	1,896	7,057	11,774	4,327	174
			0												
	ACCOUNT 368 - LINE TRANS.		0												
	LEVEL F		0												
107	CUSTOMER	6,940	6,940	11	5,973	0	465	209	123	2	0	5	20	1	0
108	DEMAND	100,630	100,581	8	48,793	7	2,358	4,716	15,748	3,813	180	646	1,059	397	16
109	TOTAL LEVEL F	107,570	107,521		54,766	7	2,823	4,925	15,871	3,815	180	651	1,079	399	16
	LEVEL G		0												
	CUSTOMER		0												
110	OVERHEAD	136,486	136,486	22	86,260	15	22,947	13,503	9,795	31	2	357	2,418	116	0
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	28,648	9	3,216	1,102	385	6	1	24	100	3	0
112	PADMOUNT THREE PHASE	6,940	6,940	19	381	0	1,402	1,548	2,699	71	1	76	312	56	1
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		115,289	24	27,565	16,212	12,879	108	4	457	2,829	176	1
114	DEMAND	872,125	872,125	9	466,307	64	22,537	45,060	149,654	30,050	834	5,745	10,092	3,620	153
115	TOTAL LEVEL G	1,049,094	1,049,094		581,596	88	50,103	61,272	162,533	30,157	838	6,201	12,920	3,796	154
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		636,361	95	52,926	66,197	178,404	33,973	1,018	6,852	13,999	4,194	170
			0												
	ACCOUNT 369 - SERVICES		0												
117	POWER PANELS	4,130	4,130	12	3,556	0	277	125	73	1	0	3	12	1	0
	OVERHEAD		0												
118	2 AND 3 WIRE	212,032	212,032	16	195,545	11	11,232	3,566	1,005	6	1	107	281	9	0
119	4 WIRE	16,847	16,847	17	4,576	0	5,673	3,496	2,270	6	0	71	550	25	0
120	TOTAL OVERHEAD	228,879	228,879		200,121	11	16,905	7,062	3,275	11	1	178	831	35	0
	UNDERGROUND		0												
121	2 AND 3 WIRE	559,665	559,665	14	537,486	27	15,742	4,495	1,256	20	2	109	352	14	0
122	4 WIRE	33,284	33,284	15	11,229	0	6,888	6,758	6,385	142	2	166	737	112	2
123	TOTAL UNDERGROUND	592,949	592,949		548,715	27	22,630	11,253	7,641	161	4	275	1,089	126	2
124	TOTAL ACCOUNT 369	825,958	825,958		752,392	39	39,812	18,439	10,969	174	5	456	1,932	162	2
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 365 - OVHD. COND.		0																	
	LEVEL F		0																	
86	CUSTOMER	178,095	178,095	11	2	1	1	139	3	91	294	1,347	943	0	614	22	37	101	19	22
87	DEMAND	499,512	499,271	8	1,247	159	480	66,227	9,876	11,574	3,793	2,692	3,006	0	249	10,538	267	2,730	505	78
88	TOTAL LEVEL F	677,607	677,366		1,249	160	481	66,366	9,878	11,665	4,088	4,039	3,948	0	863	10,559	304	2,831	524	100
	LEVEL G		0																	
89	CUSTOMER	44,948	44,948	12	0	0	0	27	0	22	74	340	238	0	155	4	9	25	5	6
90	DEMAND	125,514	125,514	9	139	44	72	11,140	338	2,756	1,051	746	833	0	69	1,739	74	700	139	22
91	TOTAL LEVEL G	170,462	170,462		139	44	73	11,167	338	2,779	1,125	1,086	1,071	0	224	1,743	83	725	144	27
92	TOTAL ACCOUNT 365	848,069	847,827		1,388	205	554	77,533	10,216	14,444	5,213	5,125	5,019	0	1,087	12,303	387	3,556	668	128
			0																	
	ACCOUNT 366 - UNDG CONDUIT		0																	
	LEVEL F		0																	
93	CUSTOMER	17,715	17,715	11	0	0	0	14	0	9	29	134	94	0	61	2	4	10	2	2
94	DEMAND	215,525	215,421	8	538	69	207	28,575	4,261	4,994	1,637	1,161	1,297	0	107	4,547	115	1,178	218	34
95	TOTAL LEVEL F	233,240	233,136		538	69	207	28,589	4,261	5,003	1,666	1,295	1,391	0	168	4,549	119	1,188	220	36
	LEVEL G		0																	
96	CUSTOMER	1,074	1,074	12	0	0	0	1	0	1	2	8	6	0	4	0	0	1	0	0
97	DEMAND	34,087	34,087	9	38	12	20	3,025	92	749	285	203	226	0	19	472	20	190	38	6
98	TOTAL LEVEL G	35,161	35,161		38	12	20	3,026	92	749	287	211	232	0	22	472	20	191	38	6
99	TOTAL ACCOUNT 366	268,401	268,297		576	81	227	31,615	4,353	5,752	1,953	1,506	1,622	0	191	5,021	139	1,379	258	42
			0																	
	ACCOUNT 367 - UNDG. COND		0																	
	LEVEL F		0																	
100	CUSTOMER	84,730	84,730	11	1	1	1	66	1	43	140	641	449	0	292	10	18	48	9	11
101	DEMAND	1,030,877	1,030,380	8	2,574	329	991	136,678	20,381	23,885	7,829	5,555	6,203	0	513	21,747	550	5,634	1,042	161
102	TOTAL LEVEL F	1,115,607	1,115,109		2,575	330	991	136,744	20,382	23,929	7,969	6,196	6,651	0	806	21,757	568	5,682	1,051	171
	LEVEL G		0																	
103	CUSTOMER	4,707	4,707	12	0	0	0	3	0	2	8	36	25	0	16	0	1	3	1	1
104	DEMAND	57,663	57,663	9	64	20	33	5,118	155	1,266	483	343	383	0	32	799	34	321	64	10
105	TOTAL LEVEL G	62,370	62,370		64	20	33	5,121	155	1,269	491	378	408	0	48	799	35	324	64	10
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		2,639	350	1,025	141,865	20,538	25,197	8,459	6,574	7,059	0	853	22,557	603	6,006	1,115	182
			0																	
	ACCOUNT 368 - LINE TRANS.		0																	
	LEVEL F		0																	
107	CUSTOMER	6,940	6,940	11	0	0	0	5	0	4	11	52	37	0	24	1	1	4	1	1
108	DEMAND	100,630	100,581	8	251	32	97	13,342	1,990	2,332	764	542	605	0	50	2,123	54	550	102	16
109	TOTAL LEVEL F	107,570	107,521		251	32	97	13,347	1,990	2,335	776	595	642	0	74	2,124	55	554	102	17
	LEVEL G		0																	
	CUSTOMER		0																	
110	OVERHEAD	136,486	136,486	22	0	0	2	89	0	156	0	21	0	0	64	15	0	414	123	99
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	0	0	0	7	0	9	0	3	0	0	4	1	0	20	0	5
112	PADMOUNT THREE PHASE	6,940	6,940	19	0	1	2	195	1	130	0	2	0	0	1	28	0	21	6	9
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		0	1	4	290	1	295	0	26	0	0	69	44	0	455	129	112
114	DEMAND	872,125	872,125	9	964	307	503	77,405	2,350	19,153	7,304	5,183	5,787	0	479	12,085	513	4,862	965	150
115	TOTAL LEVEL G	1,049,094	1,049,094		964	308	507	77,696	2,350	19,448	7,304	5,209	5,787	0	548	12,129	513	5,317	1,094	262
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		1,215	340	604	91,043	4,340	21,783	8,080	5,804	6,429	0	622	14,253	569	5,871	1,196	279
			0																	
	ACCOUNT 369 - SERVICES		0																	
117	POWER PANELS	4,130	4,130	12	0	0	0	2	0	2	7	31	22	0	14	0	1	2	0	1
	OVERHEAD		0																	
118	2 AND 3 WIRE	212,032	212,032	16	0	0	0	24	0	39	0	10	0	0	32	4	0	139	6	13
119	4 WIRE	16,847	16,847	17	0	0	0	17	0	29	0	2	0	0	5	2	0	72	33	20
120	TOTAL OVERHEAD	228,879	228,879		0	0	1	40	0	68	0	12	0	0	36	6	0	211	39	34
	UNDERGROUND		0																	
121	2 AND 3 WIRE	559,665	559,665	14	0	0	1	24	0	26	0	8	0	0	13	3	0	72	1	17
122	4 WIRE	33,284	33,284	15	0	1	4	425	1	285	0	3	0	0	2	65	0	45	14	17
123	TOTAL UNDERGROUND	592,949	592,949		0	1	5	449	1	310	0	11	0	0	15	68	0	117	15	34
124	TOTAL ACCOUNT 369	825,958	825,958		0	1	5	492	1	380	7	54	22	0	65	75	1	330	55	68
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCOUNT 370 - METERS		0												
125	DEMAND METERS	86,097	86,096	25	0	0	0	50,839	29,863	526	16	1,196	0	365	3
126	KWH METERS	169,782	169,782	24	156,926	7	12,208	0	0	0	0	0	520	0	0
127	CT'S AND PT'S	76,239	76,239	23	21,922	1	21,615	15,756	12,431	169	3	355	2,195	188	2
128	TOTAL ACCOUNT 370	332,118	332,117		178,849	8	33,823	66,595	42,293	695	19	1,551	2,714	553	5
			0												
129	ACCOUNT 371 - INST ON CUST PREM.	0	0												
			0												
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir	0	0	379	170	100	1	0	4	16	1	0
			0												
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir	0	0	0	0	0	0	0	0	0	0	0
			0												
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,489		3,921,178	383	267,441	333,290	764,614	161,253	7,276	29,714	55,489	18,512	688
			0												
	GENERAL PLANT		0												
			0												
133	PRODUCTION	149,185	149,126	31	56,980	7	2,922	6,431	23,765	6,397	302	795	1,359	616	22
134	TRANSMISSION	77,395	77,364	32	29,458	4	1,527	3,295	12,031	3,329	175	413	701	335	11
135	DISTRIBUTION	552,032	551,914	33	318,844	31	21,747	27,101	62,173	13,112	592	2,416	4,512	1,505	56
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	68,010	5	5,289	2,897	1,916	609	18	78	370	71	0
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	14,306	1	5,241	2,616	3,082	367	11	74	387	100	1
138	SALES	26,831	26,831	Sales Exp	10,979	1	4,706	2,319	3,093	388	11	55	404	122	1
139	GENERAL PLANT	921,021	920,813		498,578	48	41,432	44,659	106,060	24,202	1,108	3,831	7,732	2,749	90
140	UNIT POWER SALES	8,674	0		0	0	0	0	0	0	0	0	0	0	0
141	DALTON	692	0		0	0	0	0	0	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	7,351	0		0	0	0	0	0	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	937,738	920,813		498,578	48	41,432	44,659	106,060	24,202	1,108	3,831	7,732	2,749	90
			0												
	INTANGIBLE PLANT		0												
			0												
144	PRODUCTION	33,963	33,950	31	12,972	2	665	1,464	5,410	1,456	69	181	309	140	5
145	TRANSMISSION	19,098	19,090	32	7,269	1	377	813	2,969	821	43	102	173	83	3
146	DISTRIBUTION	125,492	125,465	33	72,482	7	4,944	6,161	14,134	2,981	134	549	1,026	342	13
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	15,460	1	1,202	659	435	138	4	18	84	16	0
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	3,252	0	1,192	595	701	63	2	17	88	23	0
149	SALES	6,099	6,099	Sales Exp	2,496	0	1,070	527	703	88	2	12	92	28	0
150	INTANGIBLE PLANT	210,926	210,878		113,931	11	9,449	10,218	24,352	5,569	255	879	1,772	632	21
151	UNIT POWER SALES	464	0		0	0	0	0	0	0	0	0	0	0	0
152	DALTON	156	0		0	0	0	0	0	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	1,627	0		0	0	0	0	0	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	213,173	210,878		113,931	11	9,449	10,218	24,352	5,569	255	879	1,772	632	21
			0												
	ASSET RETIREMENT OBLIGATION - ARO		0												
			0												
155	ARO GROSS PLANT - STEAM	35,114	35,100	2	13,412	2	688	1,514	5,594	1,506	71	187	320	145	5
156	ARO GROSS PLANT - NUCLEAR	64,525	64,499	2	24,645	3	1,264	2,782	10,279	2,767	130	344	588	267	9
157	ARO GROSS PLANT - HYDRO	268	268	2	102	0	5	12	43	11	1	1	2	1	0
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	61	0	3	7	25	7	0	1	1	1	0
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	63	0	4	5	12	3	0	0	1	0	0
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	1,437	0	119	129	306	70	3	11	22	8	0
161	TOTAL GROSS PLANT ARO	102,629	102,789		39,719	5	2,084	4,448	16,258	4,363	206	545	934	422	15
			0												
162	GROSS PLANT	21,431,219	21,424,144		9,669,983	1,090	583,490	968,856	3,034,506	770,742	36,740	106,468	187,846	78,353	2,740
163	UNIT POWER SALES	434,364	0		0	0	0	0	0	0	0	0	0	0	0
164	DALTON	65,404	0		0	0	0	0	0	0	0	0	0	0	0
165	WHOLESALE BLOCK POWER SALES	492,087	0		0	0	0	0	0	0	0	0	0	0	0
166	TOTAL GROSS PLANT	22,423,074	21,424,144		9,669,983	1,090	583,490	968,856	3,034,506	770,742	36,740	106,468	187,846	78,353	2,740
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 370 - METERS		0																	
125	DEMAND METERS	86,097	86,096	25	28	10	11	1,443	77	867	0	0	0	1	0	0	349	355	148	0
126	KWH METERS	169,782	169,782	24	0	0	0	0	0	0	0	0	0	0	0	29	0	66	4	23
127	CT'S AND PT'S	76,239	76,239	23	1	1	5	607	14	385	0	9	0	0	15	109	0	278	104	74
128	TOTAL ACCOUNT 370	332,118	332,117		29	11	16	2,049	91	1,252	0	9	0	1	15	138	349	699	256	97
			0																	
129	ACCOUNT 371 - INST ON CUST PREM.	0	0																	
			0																	
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir	0	0	0	5	0	3	0	0	0	0	19	1	0	3	0	1
			0																	
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir	0	0	0	0	0	0	190,786	103,524	0	0	0	0	0	0	0	0
			0																	
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,489		12,359	1,353	3,643	491,826	98,711	96,877	217,473	128,668	24,979	1,457	5,612	115,796	2,849	21,015	4,032	1,002
			0																	
	GENERAL PLANT		0																	
			0																	
133	PRODUCTION	149,185	149,126	31	1,063	43	146	22,578	13,598	3,168	397	273	300	266	95	7,233	98	230	29	13
134	TRANSMISSION	77,395	77,364	32	810	22	74	11,591	6,904	1,597	166	115	126	126	46	4,326	48	116	14	6
135	DISTRIBUTION	552,032	551,914	33	1,005	110	296	39,992	8,027	7,877	17,683	10,462	2,031	118	456	9,416	232	1,709	328	81
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	80	31	10	4,491	237	158	114	521	365	2	238	824	14	68	10	14
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	54	3	5	1,336	581	130	13	34	22	11	211	379	15	84	28	46
138	SALES	26,831	26,831	Sales Exp	70	3	4	1,581	784	97	270	643	430	16	155	498	11	94	36	61
139	GENERAL PLANT	921,021	920,813		3,082	211	535	81,569	30,130	13,027	18,643	12,049	3,274	539	1,201	22,675	417	2,301	445	223
140	UNIT POWER SALES	8,674	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	DALTON	692	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
142	WHOLESALE BLOCK POWER SALES	7,351	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
143	TOTAL GENERAL PLANT	937,738	920,813		3,082	211	535	81,569	30,130	13,027	18,643	12,049	3,274	539	1,201	22,675	417	2,301	445	223
			0																	
	INTANGIBLE PLANT		0																	
			0																	
144	PRODUCTION	33,963	33,950	31	242	10	33	5,140	3,096	721	90	62	68	61	22	1,647	22	52	7	3
145	TRANSMISSION	19,098	19,090	32	200	5	18	2,860	1,704	394	41	28	31	31	11	1,067	12	29	3	2
146	DISTRIBUTION	125,492	125,465	33	228	25	67	9,091	1,825	1,791	4,020	2,378	462	27	104	2,140	53	388	75	19
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	18	7	2	1,021	54	36	26	118	83	1	54	187	3	15	2	3
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	12	1	1	304	132	30	3	8	5	2	48	86	3	19	6	11
149	SALES	6,099	6,099	Sales Exp	16	1	1	359	178	22	61	146	98	4	35	113	2	21	8	14
150	INTANGIBLE PLANT	210,926	210,878		717	49	123	18,775	6,988	2,994	4,242	2,741	747	125	274	5,241	96	525	101	51
151	UNIT POWER SALES	464	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152	DALTON	156	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
153	WHOLESALE BLOCK POWER SALES	1,627	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
154	TOTAL INTANGIBLE PLANT	213,173	210,876		717	49	123	18,775	6,988	2,994	4,242	2,741	747	125	274	5,241	96	525	101	51
			0																	
	ASSET RETIREMENT OBLIGATION - ARO		0																	
			0																	
155	ARO GROSS PLANT - STEAM	35,114	35,100	2	250	10	34	5,314	3,201	746	93	64	71	63	22	1,702	23	54	7	3
156	ARO GROSS PLANT - NUCLEAR	64,525	64,499	2	460	19	63	9,765	5,881	1,370	172	118	130	115	41	3,128	42	99	12	6
157	ARO GROSS PLANT - HYDRO	268	268	2	2	0	0	41	24	6	1	0	1	0	0	13	0	0	0	0
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	2	0	0	24	14	3	0	0	0	0	0	9	0	0	0	0
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	0	0	0	8	2	2	3	2	0	0	0	2	0	0	0	0
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	9	1	2	235	87	38	54	35	9	2	3	65	1	7	1	1
161	TOTAL GROSS PLANT ARO	102,829	102,789		723	30	100	15,387	9,209	2,164	323	220	211	180	67	4,920	67	161	21	9
			0																	
162	GROSS PLANT	21,431,219	21,424,144		123,352	5,477	17,438	2,631,487	1,360,756	397,815	274,658	167,064	54,938	25,706	15,557	822,929	12,077	44,514	7,133	2,425
163	UNIT POWER SALES	434,364	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
164	DALTON	65,404	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
165	WHOLESALE BLOCK POWER SALES	492,087	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
166	TOTAL GROSS PLANT	22,423,074	21,424,144		123,352	5,477	17,438	2,631,487	1,360,756	397,815	274,658	167,064	54,938	25,706	15,557	822,929	12,077	44,514	7,133	2,425
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCUMULATED DEPRECIATION		0												
	PRODUCTION		0												
			0												
1	STEAM	1,919,278	1,918,516	2	733,059	92	37,594	82,738	305,740	82,299	3,880	10,231	17,478	7,930	277
2	NUCLEAR	2,356,344	2,355,408	2	899,994	113	46,155	101,579	375,364	101,040	4,763	12,561	21,459	9,736	341
3	HYDRO	309,231	309,108	2	118,109	15	6,057	13,331	49,260	13,260	625	1,648	2,816	1,278	45
4	OTHER	189,251	189,176	2	72,283	9	3,707	8,158	30,148	8,115	383	1,009	1,723	782	27
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,208		1,823,445	229	93,513	205,806	760,511	204,714	9,650	25,449	43,477	19,726	690
6	UNIT POWER SALES	49,509	0		0	0	0	0	0	0	0	0	0	0	0
7	DALTON	26,568	0		0	0	0	0	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	275,580	0		0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,208		1,823,445	229	93,513	205,806	760,511	204,714	9,650	25,449	43,477	19,726	690
			0												
	TRANSMISSION		0												
			0												
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	15,304	2	787	1,723	6,353	1,773	92	217	365	177	6
	SUBSTATIONS		0												
11	LEVEL B-1	101,301	101,261	2	38,691	5	1,984	4,367	16,137	4,344	205	540	923	419	15
12	ALL OTHER LEVELS	231,321	231,223	Acct 352/353 B2-F	94,247	12	4,933	10,451	37,637	9,871	476	1,279	2,235	965	34
13	TOTAL SUBSTATIONS	332,622	332,484		132,939	17	6,917	14,818	53,774	14,214	680	1,819	3,158	1,384	49
14	LINES: ACCOUNT 354	220,163	220,076	Acct 354	83,565	10	4,288	9,427	34,815	9,451	457	1,170	1,992	919	32
15	ACCOUNT 355	151,845	151,789	Acct 355	53,526	7	2,770	5,998	21,999	6,602	407	783	1,274	706	20
16	ACCOUNT 356	236,393	236,303	Acct 356	85,775	11	4,424	9,638	35,446	10,228	579	1,233	2,043	1,057	32
17	ACCOUNT 357	2,498	2,497	Acct 357	954	0	49	108	398	107	5	13	23	10	0
18	ACCOUNT 358	2,069	2,068	Acct 358	778	0	40	88	324	89	4	11	19	9	0
19	ACCOUNT 359	166	166	Acct 359	51	0	3	6	20	7	1	1	1	1	0
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,516		372,892	47	19,279	41,805	153,129	42,471	2,225	5,248	8,874	4,263	139
21	REMOVE UPS B-1	-429	-429	2	-164	0	-8	-18	-68	-18	-1	-2	-4	-2	0
22	REMOVE UPS OTHER TRANS.	-88,368	-88,333	2	-33,752	-4	-1,731	-3,809	-14,077	-3,789	-179	-471	-805	-365	-13
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,754		338,977	42	17,540	37,977	138,983	38,664	2,046	4,775	8,066	3,896	126
24	UNIT POWER SALES	88,797	0		0	0	0	0	0	0	0	0	0	0	0
25	DALTON	770	0		0	0	0	0	0	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,546	0		0	0	0	0	0	0	0	0	0	0	0
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,754		338,977	42	17,540	37,977	138,983	38,664	2,046	4,775	8,066	3,896	126
			0												
	DISTRIBUTION		0												
			0												
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	1,570	0	122	55	32	1	0	1	5	0	0
29	ACCOUNT 361	26,053	26,041	Acct 361	11,807	1	637	1,264	4,334	1,099	59	154	277	114	4
30	ACCOUNT 362	308,518	308,376	Acct 362	136,405	17	7,351	14,588	50,052	13,068	759	1,809	3,194	1,403	46
31	ACCOUNT 364	298,696	298,669	Acct 364	230,558	14	16,866	10,310	15,676	2,770	118	631	1,429	339	12
32	ACCOUNT 365	321,368	321,277	Acct 365	189,959	19	11,324	13,876	39,279	8,836	384	1,568	2,784	962	39
33	ACCOUNT 366	101,319	101,280	Acct 366	52,433	7	2,714	4,691	15,066	3,528	158	612	1,026	376	15
34	ACCOUNT 367	423,685	423,506	Acct 367	218,555	27	11,379	19,416	62,153	14,774	682	2,538	4,235	1,556	63
35	ACCOUNT 368	460,740	460,721	Acct 368	253,485	38	21,082	26,369	71,064	13,533	405	2,729	5,576	1,671	68
	ACCOUNT 369		0												
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	260,707	13	13,764	6,376	3,800	60	2	158	668	56	1
37	POWER PANELS	1,438	1,436	Acct 369 Pwr Panels	1,238	0	96	43	25	0	0	1	4	0	0
38	TOTAL ACCOUNT 369	287,556	287,556		261,945	13	13,861	6,420	3,826	61	2	159	672	56	1
	ACCOUNT 370		0												
39	DEMAND METERS	31,248	31,248	Acct 370 Demand	0	0	0	18,452	10,838	191	6	434	0	132	1
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH	56,955	3	4,431	0	0	0	0	0	189	0	0
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	7,957	0	7,845	5,718	4,512	61	1	129	797	68	1
42	TOTAL ACCOUNT 370	120,539	120,539		64,911	3	12,276	24,170	15,350	252	7	563	985	201	2
43	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0	0	0	0
44	ACCOUNT 372	856	856	Acct 372	0	0	461	207	122	1	0	5	19	1	0
45	ACCOUNT 373	167,098	167,098	Acct 373	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		1,421,629	140	98,074	121,365	276,953	57,924	2,573	10,789	20,202	6,679	249
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCUMULATED DEPRECIATION		0																	
	PRODUCTION		0																	
			0																	
1	STEAM	1,919,278	1,918,516	2	13,676	554	1,880	290,466	174,938	40,757	5,102	3,511	3,863	3,427	1,223	93,056	1,257	2,958	368	164
2	NUCLEAR	2,356,344	2,355,406	2	16,790	680	2,308	356,612	214,778	50,038	6,263	4,311	4,743	4,207	1,501	114,247	1,543	3,632	452	202
3	HYDRO	309,231	309,108	2	2,203	89	303	46,799	28,186	6,567	822	566	622	552	197	14,993	202	477	59	26
4	OTHER	189,251	189,176	2	1,349	55	185	28,641	17,250	4,019	503	346	381	338	121	9,176	124	292	36	16
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,208		34,018	1,378	4,676	722,518	435,149	101,381	12,690	8,734	9,609	8,523	3,042	231,471	3,126	7,359	916	409
6	UNIT POWER SALES	49,509	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DALTON	26,568	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	WHOLESALE BLOCK POWER SALES	275,580	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,208		34,018	1,378	4,676	722,518	435,149	101,381	12,690	8,734	9,609	8,523	3,042	231,471	3,126	7,359	916	409
			0																	
	TRANSMISSION		0																	
			0																	
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	435	11	39	6,388	3,872	843	101	69	76	68	25	2,308	26	62	8	3
	SUBSTATIONS		0																	
11	LEVEL B-1	101,301	101,261	2	722	29	99	15,331	9,233	2,151	269	185	204	181	65	4,912	66	156	19	9
12	ALL OTHER LEVELS	231,321	231,223	Acct 352/353 B2-F	1,512	67	230	31,362	17,813	5,027	419	288	317	399	138	10,954	144	352	42	20
13	TOTAL SUBSTATIONS	332,622	332,484		2,233	96	329	46,693	27,046	7,179	688	474	521	580	202	15,866	210	508	62	29
14	LINES: ACCOUNT 354	220,163	220,076	Acct 354	1,750	63	214	33,522	20,222	4,636	575	395	435	386	139	11,072	143	337	42	19
15	ACCOUNT 355	151,845	151,789	Acct 355	2,623	39	134	24,702	15,158	2,888	313	215	237	210	84	10,751	87	217	26	12
16	ACCOUNT 356	236,393	236,303	Acct 356	3,241	64	217	37,514	22,878	4,680	536	369	406	360	138	14,884	143	347	42	19
17	ACCOUNT 357	2,498	2,497	Acct 357	18	1	2	378	228	53	7	5	5	4	2	121	2	4	0	0
18	ACCOUNT 358	2,069	2,068	Acct 358	19	1	2	318	192	43	5	4	4	4	1	109	1	3	0	0
19	ACCOUNT 359	166	166	Acct 359	6	0	0	30	19	3	0	0	0	0	0	18	0	0	0	0
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,516		10,325	275	937	149,542	89,615	20,324	2,225	1,531	1,685	1,612	592	55,129	612	1,478	179	82
21	REMOVE UPS B-1	-429	-429	2	-3	0	0	-65	-39	-9	-1	-1	-1	-1	0	-21	0	-1	0	0
22	REMOVE UPS OTHER TRANS.	-88,368	-88,333	2	-630	-26	-87	-13,374	-8,055	-1,877	-235	-162	-178	-158	-56	-4,284	-58	-136	-17	-8
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,754		9,692	249	850	136,104	81,522	18,438	1,989	1,369	1,506	1,453	535	50,824	553	1,341	162	75
24	UNIT POWER SALES	88,797	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	DALTON	770	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	WHOLESALE BLOCK POWER SALES	4,546	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,754		9,692	249	850	136,104	81,522	18,438	1,989	1,369	1,506	1,453	535	50,824	553	1,341	162	75
			0																	
	DISTRIBUTION		0																	
			0																	
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	0	0	0	1	0	1	3	14	10	0	6	0	0	1	0	0
29	ACCOUNT 361	26,053	26,041	Acct 361	141	7	26	2,832	1,290	580	8	5	6	38	13	1,281	14	42	5	2
30	ACCOUNT 362	308,518	308,376	Acct 362	1,779	85	299	35,820	16,438	6,683	116	82	92	417	150	16,975	163	499	61	28
31	ACCOUNT 364	298,696	298,669	Acct 364	160	25	65	9,065	1,144	1,784	941	2,110	1,645	0	816	1,437	87	528	100	40
32	ACCOUNT 365	321,368	321,277	Acct 365	526	78	210	29,380	3,871	5,473	1,975	1,942	1,902	0	412	4,662	147	1,347	253	48
33	ACCOUNT 366	101,319	101,280	Acct 366	217	31	86	11,934	1,643	2,171	737	569	612	0	72	1,895	52	520	97	16
34	ACCOUNT 367	423,685	423,506	Acct 367	949	126	368	51,025	7,387	9,063	3,043	2,365	2,539	0	307	8,113	217	2,160	401	65
35	ACCOUNT 368	460,740	460,721	Acct 368	484	135	241	36,266	1,729	8,677	3,219	2,312	2,561	0	248	5,677	226	2,339	476	111
	ACCOUNT 369		0																	
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	0	0	2	170	0	132	0	8	0	0	18	26	0	114	19	24
37	POWER PANELS	1,438	1,438	Acct 369 Pwr Panels	0	0	0	1	0	1	2	11	8	0	5	0	0	1	0	0
38	TOTAL ACCOUNT 369	287,556	287,556		0	0	2	171	0	132	2	19	8	0	23	26	0	115	19	24
	ACCOUNT 370		0																	
39	DEMAND METERS	31,248	31,248	Acct 370 Demand	10	4	4	524	28	315	0	0	0	0	0	0	127	129	54	0
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH	0	0	0	0	0	0	0	0	0	0	0	10	0	24	1	8
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	0	0	2	220	5	140	0	3	0	0	5	40	0	101	38	27
42	TOTAL ACCOUNT 370	120,539	120,539		10	4	6	744	33	454	0	3	0	0	5	50	127	254	93	35
43	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	ACCOUNT 372	856	856	Acct 372	0	0	0	6	0	4	0	0	0	0	23	1	0	4	0	1
45	ACCOUNT 373	167,098	167,098	Acct 373	0	0	0	0	0	0	108,321	58,777	0	0	0	0	0	0	0	0
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		4,267	492	1,301	177,244	33,535	35,022	118,365	68,198	9,374	455	2,075	40,118	1,033	7,809	1,506	371
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	GENERAL PLANT		0												
			0												
47	PRODUCTION	51,176	51,156	31	19,546	2	1,002	2,206	8,152	2,194	103	273	466	211	7
48	TRANSMISSION	26,551	26,540	32	10,106	1	524	1,130	4,127	1,142	60	142	240	115	4
49	DISTRIBUTION	189,274	189,233	33	109,321	11	7,456	9,292	21,317	4,496	203	828	1,547	516	19
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	23,319	2	1,813	993	657	209	6	27	127	24	0
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	4,905	0	1,797	897	1,057	126	4	25	133	34	0
52	SALES	9,199	9,199	Sales Exp	3,764	0	1,614	795	1,060	133	4	19	138	42	0
53	GENERAL PLANT ACCUM. DEPR.	315,828	315,757		170,962	17	14,206	15,314	36,371	8,300	380	1,314	2,651	943	31
54	UNIT POWER SALES	2,954	0		0	0	0	0	0	0	0	0	0	0	0
55	DALTON	236	0		0	0	0	0	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	2,502	0		0	0	0	0	0	0	0	0	0	0	0
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,757		170,962	17	14,206	15,314	36,371	8,300	380	1,314	2,651	943	31
			0												
	INTANGIBLE PLANT		0												
			0												
58	PRODUCTION	30,251	30,239	31	11,554	1	593	1,304	4,819	1,297	61	161	275	125	4
59	TRANSMISSION	17,028	17,021	32	6,481	1	336	725	2,647	732	39	91	154	74	2
60	DISTRIBUTION	111,886	111,862	33	64,623	6	4,408	5,493	12,601	2,658	120	490	914	305	11
61	CUSTOMER ACCOUNTING.	17,520	17,520	Cust Acct Exp	13,784	1	1,072	587	388	123	4	16	75	14	0
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	2,900	0	1,062	530	625	74	2	15	78	20	0
63	SALES	5,438	5,438	Sales Exp	2,225	0	954	470	627	79	2	11	82	25	0
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,986		101,568	10	8,424	9,109	21,707	4,964	228	784	1,579	563	18
65	UNIT POWER SALES	414	0		0	0	0	0	0	0	0	0	0	0	0
66	DALTON	139	0		0	0	0	0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	1,479	0		0	0	0	0	0	0	0	0	0	0	0
68	TOTAL INTAN. PLANT ACCUM. DEPR.	190,061	187,986		101,568	10	8,424	9,109	21,707	4,964	228	784	1,579	563	18
			0												
	ASSET RETIREMENT OBLIGATION - ARO		0												
			0												
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,837	2	22,099	3	1,133	2,494	9,217	2,481	117	308	527	239	8
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	29	0	1	3	12	3	0	0	1	0	0
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	36	0	2	3	7	1	0	0	1	0	0
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	1,079	0	90	97	230	52	2	8	17	6	0
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,969		23,244	3	1,227	2,597	9,465	2,538	120	317	545	246	9
			0												
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,416		3,879,824	441	232,985	392,170	1,243,991	317,103	14,997	43,427	76,520	32,052	1,123
75	UNIT POWER SALES	141,674	0		0	0	0	0	0	0	0	0	0	0	0
76	DALTON	27,713	0		0	0	0	0	0	0	0	0	0	0	0
77	WHOLESALE BLOCK POWER SALES	284,107	0		0	0	0	0	0	0	0	0	0	0	0
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,416		3,879,824	441	232,985	392,170	1,243,991	317,103	14,997	43,427	76,520	32,052	1,123
			0												
			0												

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	GENERAL PLANT		0																	
			0																	
47	PRODUCTION	51,176	51,156	31	365	15	50	7,745	4,665	1,087	136	94	103	91	33	2,481	34	79	10	4
48	TRANSMISSION	26,551	26,540	32	278	7	25	3,976	2,369	548	57	39	43	43	16	1,464	16	40	5	2
49	DISTRIBUTION	189,274	189,233	33	345	38	102	13,712	2,752	2,701	6,063	3,587	696	41	156	3,228	79	586	112	28
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	28	11	3	1,540	81	54	39	179	125	1	82	283	5	23	3	5
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	18	1	2	458	199	45	4	12	7	4	72	130	5	29	10	16
52	SALES	9,199	9,199	Sales Exp	24	1	1	542	269	33	93	221	147	5	53	171	4	32	12	21
53	GENERAL PLANT ACCUM. DEPR.	315,828	315,757		1,057	73	183	27,973	10,334	4,467	6,392	4,131	1,122	185	412	7,777	143	789	153	76
54	UNIT POWER SALES	2,954	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	DALTON	236	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	WHOLESALE BLOCK POWER SALES	2,502	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,757		1,057	73	183	27,973	10,334	4,467	6,392	4,131	1,122	185	412	7,777	143	789	153	76
			0																	
	INTANGIBLE PLANT		0																	
			0																	
58	PRODUCTION	30,251	30,239	31	216	9	30	4,578	2,757	642	80	55	61	54	19	1,467	20	47	6	3
69	TRANSMISSION	17,028	17,021	32	178	5	16	2,550	1,519	351	37	25	26	28	10	952	10	25	3	1
60	DISTRIBUTION	111,886	111,862	33	204	22	60	8,106	1,627	1,597	3,584	2,121	412	24	92	1,908	47	346	66	17
61	CUSTOMER ACCOUNTING	17,520	17,520	Cust Acct Exp	16	6	2	910	48	32	23	106	74	0	48	167	3	14	2	3
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	11	1	1	271	118	26	3	7	4	2	43	77	3	17	6	9
63	SALES	5,438	5,438	Sales Exp	14	1	1	320	159	20	55	130	87	3	31	101	2	19	7	12
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,986		639	43	110	16,735	6,228	2,668	3,782	2,444	666	111	244	4,672	85	468	90	45
65	UNIT POWER SALES	414	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	DALTON	139	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	1,479	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	TOTAL INTAN. PLANT ACCUM. DEPR.	190,061	187,986		639	43	110	16,735	6,228	2,668	3,782	2,444	666	111	244	4,672	85	468	90	45
			0																	
	ASSET RETIREMENT OBLIGATION - ARO		0																	
			0																	
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,837	2	412	17	57	8,757	5,274	1,229	154	106	116	103	37	2,805	38	89	11	5
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	1	0	0	11	7	2	0	0	0	0	0	4	0	0	0	0
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	0	0	0	5	1	1	2	1	0	0	0	1	0	0	0	0
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	7	0	1	177	65	28	40	26	7	1	3	49	1	5	1	0
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,969		420	17	58	8,949	5,347	1,259	196	133	124	105	40	2,860	39	94	12	5
			0																	
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,416		50,093	2,252	7,179	1,089,523	572,115	163,236	143,413	85,009	22,401	10,832	6,348	337,721	4,980	17,860	2,839	981
75	UNIT POWER SALES	141,674	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	DALTON	27,713	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	WHOLESALE BLOCK POWER SALES	284,107	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,416		50,093	2,252	7,179	1,089,523	572,115	163,236	143,413	85,009	22,401	10,832	6,348	337,721	4,980	17,860	2,839	981
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	MATERIALS AND SUPPLIES		0												
	FUEL INVENTORY		0												
			0												
1	COAL	251,901	251,820	1	79,474	10	3,797	9,481	37,757	10,960	500	1,215	1,927	1,027	34
2	OIL	42,046	42,032	1	13,265	2	634	1,582	6,302	1,829	83	203	322	171	6
3	GAS	27,250	27,241	1	8,597	1	411	1,026	4,084	1,186	54	131	208	111	4
4	FUEL INVENTORY	321,197	321,093		101,336	13	4,841	12,089	48,144	13,975	638	1,550	2,457	1,309	43
5	UNIT POWER SALES	2,721	0		0	0	0	0	0	0	0	0	0	0	0
6	DALTON	3,362	0		0	0	0	0	0	0	0	0	0	0	0
7	WHOLESALE BLOCK POWER SALES	32,285	0		0	0	0	0	0	0	0	0	0	0	0
8	TOTAL FUEL INVENTORY	359,565	321,093		101,336	13	4,841	12,089	48,144	13,975	638	1,550	2,457	1,309	43
			0												
	PLANT MATERIALS & SUPPLIES		0												
			0												
9	PRODUCTION	289,374	289,259	31	110,525	14	5,668	12,475	46,097	12,408	585	1,543	2,635	1,196	42
10	TRANSMISSION	14,165	14,159	32	5,391	1	279	603	2,202	609	32	76	128	61	2
11	DISTRIBUTION	72,487	72,472	33	41,867	4	2,856	3,559	8,164	1,722	78	317	592	198	7
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	9,105	1	708	388	256	82	2	10	50	10	0
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	1,982	0	726	362	427	51	1	10	54	14	0
14	SALES	4,998	4,996	Sales Exp	2,045	0	877	432	576	72	2	10	75	23	0
15	PLANT MATERIALS & SUPPLIES	396,633	396,497		170,916	20	11,114	17,818	57,722	14,944	701	1,966	3,534	1,501	51
16	UNIT POWER SALES	3,590	0		0	0	0	0	0	0	0	0	0	0	0
17	DALTON	1,620	0		0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	15,775	0		0	0	0	0	0	0	0	0	0	0	0
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,497		170,916	20	11,114	17,818	57,722	14,944	701	1,966	3,534	1,501	51
			0												
20	MATERIALS & SUPPLIES	717,830	717,590		272,252	32	15,955	29,907	105,866	28,919	1,338	3,516	5,991	2,810	94
21	UNIT POWER SALES	6,311	0		0	0	0	0	0	0	0	0	0	0	0
22	DALTON	4,982	0		0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	48,060	0		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL MATERIALS & SUPPLIES	777,183	717,590		272,252	32	15,955	29,907	105,866	28,919	1,338	3,516	5,991	2,810	94
			0												
	OTHER RATE BASE ITEMS		0												
	PLANT HELD FOR FUTURE USE		0												
			0												
1	PRODUCTION	0	0												
	TRANSMISSION		0												
2	LEVEL B-2	6	6	2	2	0	0	0	1	0	0	0	0	0	0
3	LEVEL C	425	425	5	197	0	11	21	73	18	1	3	5	2	0
4	TOTAL TRANSMISSION	431	431		200	0	11	21	74	18	1	3	5	2	0
	DISTRIBUTION		0												
5	LEVEL C	6	6	5	3	0	0	0	1	0	0	0	0	0	0
6	LEVEL E	0	0	7	0	0	0	0	0	0	0	0	0	0	0
7	LEVEL F	0	0	8	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL DISTRIBUTION	6	6		3	0	0	0	1	0	0	0	0	0	0
9	TOTAL GENERAL PLANT	0	0												
10	PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0
11	UNIT POWER SALES	0	0												
12	DALTON	0	0												
13	WHOLESALE BLOCK POWER SALES	0	0												
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0
			0												
	MIN BANK BAL, PC, PREPAIDS		0												
			0												
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,441	Net Plt + Nuk Fuel Bal	32,662	4	1,968	3,246	10,099	2,562	123	355	627	261	9
16	UNIT POWER SALES	326	0		0	0	0	0	0	0	0	0	0	0	0
17	DALTON	56	0		0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	549	0		0	0	0	0	0	0	0	0	0	0	0
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,441		32,662	4	1,968	3,246	10,099	2,562	123	355	627	261	9
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	MATERIALS AND SUPPLIES		0																	
	FUEL INVENTORY		0																	
			0																	
1	COAL	251,901	251,820	1	2,020	73	237	48,632	32,046	5,001	1,215	837	920	482	186	13,324	185	404	54	20
2	OIL	42,046	42,032	1	337	12	40	8,117	5,349	835	203	140	154	80	31	2,224	31	67	9	3
3	GAS	27,250	27,241	1	219	8	26	5,261	3,467	541	131	90	100	52	20	1,441	20	44	6	2
4	FUEL INVENTORY	321,197	321,093		2,576	93	303	62,010	40,862	6,377	1,550	1,067	1,174	614	238	16,989	236	516	69	26
5	UNIT POWER SALES	2,721	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	DALTON	3,362	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	WHOLESALE BLOCK POWER SALES	32,285	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL FUEL INVENTORY	359,565	321,093		2,576	93	303	62,010	40,862	6,377	1,550	1,067	1,174	614	238	16,989	236	516	69	26
			0																	
	PLANT MATERIALS & SUPPLIES		0																	
			0																	
9	PRODUCTION	289,374	289,259	31	2,062	84	283	43,794	26,376	6,145	769	529	582	517	184	14,030	189	446	55	25
10	TRANSMISSION	14,165	14,159	32	148	4	13	2,121	1,264	292	30	21	23	23	8	792	9	21	3	1
11	DISTRIBUTION	72,487	72,472	33	132	14	39	5,251	1,054	1,034	2,322	1,374	267	16	60	1,236	30	224	43	11
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	11	4	1	601	32	21	15	70	49	0	32	110	2	9	1	2
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	7	0	1	185	81	18	2	5	3	1	29	52	2	12	4	6
14	SALES	4,998	4,998	Sales Exp	13	1	1	295	146	18	50	120	80	3	29	93	2	18	7	11
15	PLANT MATERIALS & SUPPLIES	396,633	396,497		2,373	107	339	52,248	28,952	7,529	3,189	2,119	1,004	560	343	16,314	235	730	113	56
16	UNIT POWER SALES	3,590	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DALTON	1,620	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	15,775	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,497		2,373	107	339	52,248	28,952	7,529	3,189	2,119	1,004	560	343	16,314	235	730	113	56
			0																	
20	MATERIALS & SUPPLIES	717,830	717,590		4,950	200	641	114,257	69,813	13,906	4,739	3,185	2,178	1,174	580	33,303	471	1,246	182	82
21	UNIT POWER SALES	6,311	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DALTON	4,982	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	48,060	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL MATERIALS & SUPPLIES	777,183	717,590		4,950	200	641	114,257	69,813	13,906	4,739	3,185	2,178	1,174	580	33,303	471	1,246	182	82
			0																	
	OTHER RATE BASE ITEMS		0																	
	PLANT HELD FOR FUTURE USE		0																	
			0																	
1	PRODUCTION	0	0																	
	TRANSMISSION		0																	
2	LEVEL B-2	6	6	2	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
3	LEVEL C	425	425	5	2	0	0	43	20	10	0	0	0	1	0	18	0	1	0	0
4	TOTAL TRANSMISSION	431	431		2	0	0	44	20	10	0	0	0	1	0	19	0	1	0	0
	DISTRIBUTION		0																	
5	LEVEL C	6	6	5	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
6	LEVEL E	0	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	LEVEL F	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	TOTAL DISTRIBUTION	6	6		0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
9	TOTAL GENERAL PLANT	0	0																	
10	PLANT HELD FOR FUTURE USE	437	437		2	0	0	44	20	10	0	0	0	1	0	19	0	1	0	0
11	UNIT POWER SALES	0	0																	
12	DALTON	0	0																	
13	WHOLESALE BLOCK POWER SALES	0	0																	
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		2	0	0	44	20	10	0	0	0	1	0	19	0	1	0	0
			0																	
	MIN BANK BAL, PC, PREPAIDS		0																	
			0																	
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,441	Net Plt + Nuk Fuel Bal	414	16	58	8,739	4,488	1,323	736	461	184	84	52	2,745	40	150	24	8
16	UNIT POWER SALES	326	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DALTON	56	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	549	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,441		414	16	58	8,739	4,488	1,323	736	461	184	84	52	2,745	40	150	24	8
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	PREPAID PENSION ASSET		0												
			0												
20	PREPAID PENSION ASSET	449,051	448,947	41	225,715	21	23,746	23,911	52,623	12,303	560	1,780	3,849	1,411	41
21	UNIT POWER SALES	4,017	0		0	0	0	0	0	0	0	0	0	0	0
22	DALTON	1,649	0		0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	16,501	0		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	471,218	448,947		225,715	21	23,746	23,911	52,623	12,303	560	1,780	3,849	1,411	41
			0												
	OPERATING RESERVES		0												
			0												
25	PRODUCTION	-91,969	-91,952	31	-35,135	-4	-1,802	-3,966	-14,654	-3,944	-186	-490	-838	-380	-13
26	TRANSMISSION	-20,399	-20,391	32	-7,764	-1	-402	-869	-3,171	-877	-46	-109	-185	-88	-3
27	DISTRIBUTION	-59,818	-59,805	33	-34,550	-3	-2,356	-2,937	-6,737	-1,421	-64	-262	-489	-163	-6
28	CUSTOMER ACCOUNTING	-36,487	-36,487	Cust Acct Exp	-26,707	-2	-2,232	-1,223	-809	-257	-8	-33	-156	-30	0
29	CUSTOMER ASSISTANCE	-12,265	-12,265	Cust Asst Exp	-6,022	0	-2,206	-1,101	-1,297	-154	-5	-31	-163	-42	0
30	SALES	-16,202	-16,202	Sales Exp	-6,630	0	-2,842	-1,400	-1,867	-234	-7	-33	-244	-74	0
31	OPERATING RESERVES	-237,160	-237,103		-118,808	-12	-11,841	-11,495	-28,535	-6,889	-315	-958	-2,074	-777	-23
32	UNIT POWER SALES	-281	0		0	0	0	0	0	0	0	0	0	0	0
33	DALTON	-484	0		0	0	0	0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	-5,138	0		0	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	-243,063	-237,103		-118,808	-12	-11,841	-11,495	-28,535	-6,889	-315	-958	-2,074	-777	-23
			0												
	NUCLEAR FUEL		0												
			0												
36	GROSS NUCLEAR FUEL	280,352	280,261	1	88,450	11	4,226	10,551	42,022	12,198	557	1,352	2,145	1,143	38
37	ACCUMULATED DEPRECIATION	-164,903	-164,850	1	-52,026	-7	-2,486	-6,206	-24,717	-7,175	-327	-796	-1,262	-672	-22
38	NET NUCLEAR FUEL	115,449	115,412		36,424	5	1,740	4,345	17,305	5,023	229	557	883	471	15
			0												
	ACCUMULATED DEFERRED INC. TAXES		0												
			0												
	ACCOUNT 281 AND 282		0												
	LIBERALIZED DEPRECIATION		0												
39	PRODUCTION	1,046,979	1,046,563	31	399,888	50	20,508	45,134	166,783	44,895	2,116	5,581	9,535	4,326	151
40	TRANSMISSION	393,982	393,826	32	149,956	19	7,773	16,774	61,246	16,947	892	2,104	3,566	1,705	56
41	DISTRIBUTION	744,617	744,457	33	430,078	42	29,333	36,556	83,864	17,686	798	3,259	6,086	2,030	75
42	GENERAL PLANT	94,945	94,924	35	51,397	5	4,271	4,604	10,933	2,495	114	395	797	283	9
43	NUCLEAR FUEL	1,029	1,029	2	393	0	20	44	164	44	2	5	9	4	0
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,798		1,031,712	116	61,905	103,112	322,990	82,067	3,923	11,344	19,993	8,349	292
	OTHER BASIS DIFFERENCES		0												
45	PRODUCTION	9,726	9,722	2	3,715	0	191	419	1,549	417	20	52	89	40	1
46	TRANSMISSION	44,903	44,885	32	17,091	2	886	1,912	6,980	1,931	102	240	406	194	6
47	DISTRIBUTION	-10,716	-10,714	33	-6,189	-1	-422	-526	-1,207	-255	-11	-47	-88	-29	-1
48	GENERAL PLANT	20,008	20,003	35	10,831	1	900	970	2,304	526	24	83	168	60	2
49	TOTAL OTHER BASIS DIFF.	63,921	63,897		25,447	3	1,554	2,775	9,627	2,620	134	328	575	265	9
50	ACCOUNT 281 AND 282	2,345,473	2,344,696		1,057,159	119	63,459	105,887	332,617	84,687	4,056	11,672	20,569	8,614	300
51	UNIT POWER SALES	54,319	0		0	0	0	0	0	0	0	0	0	0	0
52	DALTON	5,261	0		0	0	0	0	0	0	0	0	0	0	0
53	WHOLESALE BLOCK POWER SALES	41,166	0		0	0	0	0	0	0	0	0	0	0	0
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,696		1,057,159	119	63,459	105,887	332,617	84,687	4,056	11,672	20,569	8,614	300
			0												
	ACCOUNT 283		0												
55	PREMIUM ON REACQUIRED DEBT	57,623	57,604	36	26,054	3	1,569	2,605	8,159	2,072	99	286	505	211	7
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	823	0	42	93	343	92	4	11	20	9	0
57	MACINTOSH DEFERRAL	8,564	8,561	2	3,271	0	168	369	1,364	367	17	46	78	35	1
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	4,643	0	298	425	1,144	271	13	42	76	29	1
59	NUCLEAR OUTAGE	9,515	9,511	2	3,634	0	186	410	1,516	408	19	51	87	39	1
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	7,136	1	366	805	2,976	801	38	100	170	77	3
61	ADD. PENSION DEDUCTIONS	157,408	157,371	41	79,121	7	8,324	8,382	18,516	4,313	196	624	1,349	494	14
62	ACCOUNT 283	262,990	262,916		124,682	13	10,953	13,089	34,019	8,325	387	1,160	2,285	895	28
63	UNIT POWER SALES	2,165	0		0	0	0	0	0	0	0	0	0	0	0
64	DALTON	708	0		0	0	0	0	0	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	6,689	0		0	0	0	0	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 283	272,552	262,916		124,682	13	10,953	13,089	34,019	8,325	387	1,160	2,285	895	28
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	PREPAID PENSION ASSET		0																	
			0																	
20	PREPAID PENSION ASSET	449,051	448,947	41	1,887	109	270	44,764	21,233	6,126	6,305	4,685	1,652	396	813	13,067	228	911	187	156
21	UNIT POWER SALES	4,017	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DALTON	1,649	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCK POWER SALES	16,501	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL PREPAID PENSION ASSET	471,218	448,947		1,887	109	270	44,764	21,233	6,126	6,305	4,685	1,652	396	813	13,067	228	911	187	156
			0																	
	OPERATING RESERVES		0																	
			0																	
25	PRODUCTION	-91,989	-91,952	31	-655	-27	-90	-13,922	-8,385	-1,953	-245	-168	-185	-164	-59	-4,460	-60	-142	-18	-8
26	TRANSMISSION	-20,399	-20,391	32	-214	-6	-19	-3,055	-1,820	-421	-44	-30	-33	-33	-12	-1,140	-13	-30	-4	-2
27	DISTRIBUTION	-59,818	-59,805	33	-109	-12	-32	-4,334	-870	-854	-1,916	-1,134	-220	-13	-49	-1,020	-25	-185	-36	-9
28	CUSTOMER ACCOUNTING	-36,487	-36,487	Cust Acct Exp	-34	-13	-4	-1,896	-100	-67	-48	-220	-154	-1	-100	-348	-6	-29	-4	-6
29	CUSTOMER ASSISTANCE	-12,265	-12,265	Cust Asst Exp	-23	-1	-2	-562	-245	-55	-5	-14	-9	-5	-89	-159	-6	-35	-12	-20
30	SALES	-16,202	-16,202	Sales Exp	-42	-2	-3	-955	-473	-59	-163	-389	-260	-9	-93	-301	-7	-57	-22	-37
31	OPERATING RESERVES	-237,160	-237,103		-1,077	-60	-150	-24,723	-11,892	-3,408	-2,421	-1,955	-861	-225	-403	-7,428	-117	-479	-95	-81
32	UNIT POWER SALES	-281	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DALTON	-484	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	-5,138	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	-243,063	-237,103		-1,077	-60	-150	-24,723	-11,892	-3,408	-2,421	-1,955	-861	-225	-403	-7,428	-117	-479	-95	-81
			0																	
	NUCLEAR FUEL		0																	
			0																	
36	GROSS NUCLEAR FUEL	280,352	280,261	1	2,249	81	264	54,124	35,665	5,566	1,353	931	1,024	536	207	14,829	206	450	61	23
37	ACCUMULATED DEPRECIATION	-164,903	-164,850	1	-1,323	-48	-155	-31,836	-20,978	-3,274	-796	-548	-602	-315	-122	-8,722	-121	-265	-36	-13
38	NET NUCLEAR FUEL	115,449	115,412		926	33	109	22,288	14,687	2,292	557	383	422	221	85	6,106	85	185	25	9
			0																	
	ACCUMULATED DEFERRED INC. TAXES		0																	
			0																	
	ACCOUNT 281 AND 282		0																	
	LIBERALIZED DEPRECIATION		0																	
39	PRODUCTION	1,046,979	1,046,563	31	7,460	302	1,025	158,451	95,430	22,233	2,783	1,915	2,107	1,869	667	50,763	686	1,614	201	90
40	TRANSMISSION	393,982	393,826	32	4,124	110	374	59,003	35,147	8,130	847	583	642	639	234	22,020	242	589	71	33
41	DISTRIBUTION	744,617	744,457	33	1,356	148	400	53,944	10,627	10,626	23,853	14,112	2,740	160	616	12,701	312	2,305	442	110
42	GENERAL PLANT	94,945	94,924	35	318	22	55	8,409	3,106	1,343	1,922	1,242	337	56	124	2,338	43	237	46	23
43	NUCLEAR FUEL	1,029	1,029	2	7	0	1	156	94	22	3	2	2	2	1	50	1	2	0	0
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,798		13,265	582	1,856	279,962	144,603	42,354	29,407	17,855	5,828	2,726	1,641	87,870	1,284	4,746	760	255
	OTHER BASIS DIFFERENCES		0																	
45	PRODUCTION	9,726	9,722	2	69	3	10	1,472	887	207	26	18	20	17	6	472	6	15	2	1
46	TRANSMISSION	44,903	44,885	32	470	12	43	6,725	4,006	927	97	66	73	73	27	2,510	28	67	8	4
47	DISTRIBUTION	-10,716	-10,714	33	-20	-2	-6	-776	-156	-153	-343	-203	-39	-2	-9	-183	-4	-33	-6	-2
48	GENERAL PLANT	20,008	20,003	35	67	5	12	1,772	655	283	405	262	71	12	26	493	9	50	10	5
49	TOTAL OTHER BASIS DIFF.	63,921	63,897		587	18	58	9,192	5,391	1,263	184	143	124	100	50	3,291	39	99	13	8
50	ACCOUNT 281 AND 282	2,345,473	2,344,696		13,852	600	1,914	289,154	149,994	43,617	29,592	17,998	5,952	2,825	1,691	91,161	1,323	4,845	773	263
51	UNIT POWER SALES	54,319	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	DALTON	5,261	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	WHOLESALE BLOCK POWER SALES	41,166	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,696		13,852	600	1,914	289,154	149,994	43,617	29,592	17,998	5,952	2,825	1,691	91,161	1,323	4,845	773	263
			0																	
	ACCOUNT 283		0																	
55	PREMIUM ON REACQUIRED DEBT	57,623	57,604	36	332	15	47	7,075	3,659	1,070	738	449	148	69	42	2,213	32	120	19	7
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	15	1	2	326	197	46	6	4	4	4	1	105	1	3	0	0
57	MACINTOSH DEFERRAL	8,564	8,561	2	61	2	8	1,296	781	182	23	16	17	15	5	415	6	13	2	1
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	42	2	6	882	351	148	202	120	27	6	7	268	4	23	4	1
59	NUCLEAR OUTAGE	9,515	9,511	2	68	3	9	1,440	867	202	25	17	19	17	6	461	6	15	2	1
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	133	5	18	2,828	1,703	397	50	34	38	33	12	906	12	29	4	2
61	ADD. PENSION DEDUCTIONS	157,408	157,371	41	662	38	95	15,691	7,443	2,147	2,210	1,642	579	139	285	4,580	80	319	65	55
62	ACCOUNT 283	262,990	262,916		1,312	66	186	29,539	15,000	4,191	3,254	2,283	832	284	358	8,948	142	522	96	66
63	UNIT POWER SALES	2,165	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	DALTON	708	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	WHOLESALE BLOCK POWER SALES	6,689	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 283	272,552	262,916		1,312	66	186	29,539	15,000	4,191	3,254	2,283	832	284	358	8,948	142	522	96	66
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCOUNT 190		0												
	INJURIES & DAMAGES RESERVE		0												
67	PRODUCTION	-769	-769	31	-294	0	-15	-33	-123	-33	-2	-4	-7	-3	0
68	TRANSMISSION	-240	-240	32	-91	0	-5	-10	-37	-10	-1	-1	-2	-1	0
69	DISTRIBUTION	-1,139	-1,139	33	-658	0	-45	-56	-128	-27	-1	-5	-9	-3	0
70	CUSTOMER ACCOUNTING	-347	-347	Cust Acct Exp	-273	0	-21	-12	-8	-2	0	0	-1	0	0
71	CUSTOMER ASSISTANCE	-121	-121	Cust Asst Exp	-59	0	-22	-11	-13	-2	0	0	-2	0	0
72	SALES	-150	-150	Sales Exp	-61	0	-26	-13	-17	-2	0	0	-2	-1	0
73	TOTAL I & D RESERVE	-2,766	-2,765		-1,437	0	-134	-135	-326	-76	-3	-11	-24	-9	0
	RESERVE FOR INSURANCE CLAIMS		0												
74	PRODUCTION	-1,762	-1,761	31	-673	0	-35	-76	-281	-76	-4	-9	-16	-7	0
75	TRANSMISSION	-551	-551	32	-210	0	-11	-23	-86	-24	-1	-3	-5	-2	0
76	DISTRIBUTION	-1,630	-1,630	33	-941	0	-64	-80	-184	-39	-2	-7	-13	-4	0
77	CUSTOMER ACCOUNTING	-889	-889	Cust Acct Exp	-699	0	-54	-30	-20	-6	0	-1	-4	-1	0
78	CUSTOMER ASSISTANCE	-286	-286	Cust Asst Exp	-140	0	-51	-26	-30	-4	0	-1	-4	-1	0
79	SALES	-407	-407	Sales Exp	-167	0	-71	-35	-47	-6	0	-1	-6	-2	0
80	TOTAL RES. FOR INSURANCE CLAIMS	-5,525	-5,524		-2,831	0	-287	-270	-647	-154	-7	-22	-48	-16	-1
81	ACCRUAL FOR UNCOLLECTIBLES	-4,832	-4,832	13	-4,156	0	-323	-146	-86	-2	0	-3	-14	-1	0
82	PURCHASED POWER LEVELIZATION	-738	-738	2	-282	0	-14	-32	-118	-32	-1	-4	-7	-3	0
83	REVENUE SUBJECT TO REFUND	-741	-741	38	-277	0	-20	-36	-119	-31	-1	-4	-7	-3	0
84	OTHER DEFERRED COSTS	-196,091	-196,045	41	-98,565	-9	-10,369	-10,441	-23,067	-5,372	-244	-777	-1,681	-616	-18
85	INC TAXES DEFERRED - ELEC.	-109,650	-109,650	38	-40,976	-5	-2,916	-5,391	-17,640	-4,521	-188	-589	-1,011	-497	-14
86	ACCOUNT 190	-320,343	-320,295		-148,525	-15	-14,064	-16,451	-42,002	-10,188	-446	-1,410	-2,791	-1,147	-33
87	UNIT POWER SALES	-3,902	0		0	0	0	0	0	0	0	0	0	0	0
88	DALTON	-771	0		0	0	0	0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES	-6,847	0		0	0	0	0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190	-331,663	-320,295		-148,525	-15	-14,064	-16,451	-42,002	-10,188	-446	-1,410	-2,791	-1,147	-33
			0												
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,317		1,033,316	117	60,349	102,526	324,634	82,824	3,997	11,422	20,063	8,363	296
92	UNIT POWER SALES	52,582	0		0	0	0	0	0	0	0	0	0	0	0
93	DALTON	5,198	0		0	0	0	0	0	0	0	0	0	0	0
94	WHOLESALE BLOCK POWER SALES	41,008	0		0	0	0	0	0	0	0	0	0	0	0
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,317		1,033,316	117	60,349	102,526	324,634	82,824	3,997	11,422	20,063	8,363	296
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 190		0																	
	INJURIES & DAMAGES RESERVE		0																	
67	PRODUCTION	-769	-769	31	-5	0	-1	-116	-70	-16	-2	-1	-2	-1	0	-37	-1	-1	0	0
68	TRANSMISSION	-240	-240	32	-3	0	0	-36	-21	-5	-1	0	0	0	0	-13	0	0	0	0
69	DISTRIBUTION	-1,139	-1,139	33	-2	0	-1	-83	-17	-16	-36	-22	-4	0	-1	-19	0	-4	-1	0
70	CUSTOMER ACCOUNTING	-347	-347	Cust Acct Exp	0	0	0	-18	-1	-1	0	-2	-1	0	-1	-3	0	0	0	0
71	CUSTOMER ASSISTANCE	-121	-121	Cust Asst Exp	0	0	0	-6	-2	-1	0	0	0	0	-1	-2	0	0	0	0
72	SALES	-150	-150	Sales Exp	0	0	0	-9	-4	-1	-2	-4	-2	0	-1	-3	0	-1	0	0
73	TOTAL I & D RESERVE	-2,766	-2,765		-11	-1	-2	-267	-116	-39	-41	-29	-10	-2	-4	-78	-1	-6	-1	-1
	RESERVE FOR INSURANCE CLAIMS		0																	
74	PRODUCTION	-1,762	-1,761	31	-13	-1	-2	-267	-161	-37	-5	-3	-4	-3	-1	-85	-1	-3	0	0
75	TRANSMISSION	-551	-551	32	-6	0	-1	-83	-49	-11	-1	-1	-1	-1	0	-31	0	-1	0	0
76	DISTRIBUTION	-1,630	-1,630	33	-3	0	-1	-118	-24	-23	-52	-31	-6	0	-1	-28	-1	-5	-1	0
77	CUSTOMER ACCOUNTING	-889	-889	Cust Acct Exp	-1	0	0	-46	-2	-2	-1	-5	-4	0	-2	-8	0	-1	0	0
78	CUSTOMER ASSISTANCE	-286	-286	Cust Asst Exp	-1	0	0	-13	-6	-1	0	0	0	0	-2	-4	0	-1	0	0
79	SALES	-407	-407	Sales Exp	-1	0	0	-24	-12	-1	-4	-10	-7	0	-2	-8	0	-1	-1	-1
80	TOTAL RES. FOR INSURANCE CLAIMS	-5,525	-5,524		-24	-1	-3	-551	-253	-76	-63	-50	-21	-5	-10	-164	-3	-12	-2	-2
81	ACCRUAL FOR UNCOLLECTIBLES	-4,832	-4,832	13	0	0	0	-4	0	-2	-8	-37	-26	0	-17	-1	-1	-3	-1	-1
82	PURCHASED POWER LEVELIZATION	-738	-738	2	-5	0	-1	-112	-67	-16	-2	-1	-1	-1	0	-36	0	-1	0	0
83	REVENUE SUBJECT TO REFUND	-741	-741	38	-5	0	-1	-113	-64	-12	-7	-5	-3	-1	-1	-30	0	-1	0	0
84	OTHER DEFERRED COSTS	-196,091	-196,045	41	-824	-48	-118	-19,548	-9,272	-2,675	-2,753	-2,046	-721	-173	-355	-5,706	-100	-398	-81	-68
85	INC TAXES DEFERRED - ELEC.	-109,650	-109,650	38	-689	-25	-92	-16,731	-9,447	-1,842	-978	-744	-392	-183	-134	-4,396	-43	-163	-23	-20
86	ACCOUNT 190	-320,343	-320,295		-1,558	-75	-217	-37,325	-19,220	-4,663	-3,852	-2,912	-1,174	-365	-520	-10,410	-149	-584	-109	-92
87	UNIT POWER SALES	-3,902	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	DALTON	-771	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES	-6,647	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190	-331,863	-320,295		-1,558	-75	-217	-37,325	-19,220	-4,663	-3,852	-2,912	-1,174	-365	-520	-10,410	-149	-584	-109	-92
			0																	
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,317		13,606	591	1,883	281,368	145,774	43,145	28,993	17,368	5,611	2,744	1,529	89,700	1,316	4,783	761	237
92	UNIT POWER SALES	52,582	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	DALTON	5,198	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	WHOLESALE BLOCK POWER SALES	41,008	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,317		13,606	591	1,883	281,368	145,774	43,145	28,993	17,368	5,611	2,744	1,529	89,700	1,316	4,783	761	237
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	OPERATING REVENUE		0												
	SALES OF ELECTRICITY		0												
			0												
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	1,556,082	173	133,028	217,500	633,936	147,868	5,645	21,735	39,050	18,304	455
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	929,202	118	43,841	109,459	435,991	126,360	5,765	13,970	22,240	11,839	389
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		2,485,285	291	176,870	326,959	1,069,927	274,227	11,410	35,704	61,290	30,143	844
4	SCG CAPACITY REV. CREDIT	452	452	Demand Prod Exp- Net of Wholesale	173	0	9	19	72	19	1	2	4	2	0
5	SCG REVENUE TO ALL OTHER	113	0	Dir	0	0	0	0	0	0	0	0	0	0	0
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	29,186	4	1,394	3,482	13,866	4,025	164	446	708	377	12
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir	0	0	0	0	0	0	0	0	0	0	0
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	2,991	0	143	357	1,421	412	19	46	73	39	1
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0		0	0	0	0	0	0	0	0	0	0	0
10	WHOLESALE BLOCK VOM REVENUE	40,826	0		0	0	0	0	0	0	0	0	0	0	0
11	WHOLESALE BLOCK CAPACITY REV	110,858	0		0	0	0	0	0	0	0	0	0	0	0
12	DALTON FUEL REVENUE	20,110	0		0	0	0	0	0	0	0	0	0	0	0
13	DALTON VOM REVENUE	2,875	0		0	0	0	0	0	0	0	0	0	0	0
14	DALTON CAPACITY REVENUE	12,476	0		0	0	0	0	0	0	0	0	0	0	0
15	HAMPTON FUEL REVENUE	1,034	0		0	0	0	0	0	0	0	0	0	0	0
16	HAMPTON VOM REVENUE	132	0		0	0	0	0	0	0	0	0	0	0	0
17	HAMPTON CAPACITY REVENUE	1,114	0		0	0	0	0	0	0	0	0	0	0	0
18	POWER POOL FUEL REVENUE	204,019	203,953	1	64,367	8	3,075	7,679	30,580	8,876	405	984	1,561	832	27
19	PUR POWER VOM REVENUE	7,908	7,905	1	2,495	0	119	298	1,185	344	16	38	60	32	1
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	3,233	0	166	365	1,348	363	17	45	77	35	1
21	UPS FUEL REVENUE	45,373	0		0	0	0	0	0	0	0	0	0	0	0
22	UPS VOM REVENUE	1,402	0		0	0	0	0	0	0	0	0	0	0	0
23	UPS CAPACITY REVENUE	30,754	0		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		1,022,755	129	48,311	120,619	480,437	139,261	6,353	15,400	24,508	13,048	429
25	TOTAL OTHER REVENUE	3,974,754	3,758,983		1,564,974	174	133,465	218,539	637,963	149,006	5,698	21,866	39,265	18,412	458
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		2,587,729	304	181,776	339,158	1,118,400	288,267	12,051	37,266	63,773	31,459	888
			0												
	OTHER OPERATING REVENUE		0												
			0												
27	ACCOUNT 449 - REV SUBJ TO REF	0	0												
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	9,596	0	747	336	198	3	0	8	32	2	0
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust	31,891	1	2,450	1,104	627	8	0	26	101	6	0
			0												
	ACCOUNT 454 - RENT		0												
30	PRODUCTION	3,400	3,399	31	1,299	0	67	147	542	146	7	18	31	14	0
31	TRANSMISSION	28	28	32	11	0	1	1	4	1	0	0	0	0	0
32	DISTRIBUTION	29,123	29,117	33	16,821	2	1,147	1,430	3,280	692	31	127	238	79	3
33	ACCOUNT 454 - RENT	32,551	32,543		18,130	2	1,214	1,577	3,826	839	38	146	269	94	3
34	UNIT POWER SALES	2	0		0	0	0	0	0	0	0	0	0	0	0
35	DALTON	0	0		0	0	0	0	0	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	0	0		0	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		18,130	2	1,214	1,577	3,826	839	38	146	269	94	3
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	OPERATING REVENUE		0																	
	SALES OF ELECTRICITY		0																	
			0																	
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	18,602	673	2,871	453,692	202,828	54,048	45,469	35,478	13,173	5,458	5,961	113,143	523	5,237	761	995
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	23,215	839	2,737	561,058	370,153	57,650	13,828	9,655	10,609	5,634	2,146	153,493	2,110	4,677	631	236
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		41,817	1,512	5,607	1,014,750	572,982	111,698	59,297	45,133	23,783	11,092	8,107	266,636	2,633	9,914	1,392	1,230
4	SCG CAPACITY REV. CREDIT	452	452	Demand Prod Exp- Net of Wholesale	3	0	0	68	41	10	1	1	1	1	0	22	0	1	0	0
5	SCG REVENUE TO ALL OTHER	113	0	Dir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	742	27	87	17,860	11,769	1,837	446	307	338	177	68	4,893	68	149	20	8
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	76	3	9	1,830	1,205	188	46	31	35	18	7	501	7	15	2	1
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	WHOLESALE BLOCK VOM REVENUE	40,826	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	WHOLESALE BLOCK CAPACITY REV	110,858	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	DALTON FUEL REVENUE	20,110	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	DALTON VOM REVENUE	2,875	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	DALTON CAPACITY REVENUE	12,476	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	HAMPTON FUEL REVENUE	1,034	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	HAMPTON VOM REVENUE	132	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	HAMPTON CAPACITY REVENUE	1,114	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	POWER POOL FUEL REVENUE	204,019	203,953	1	1,636	59	192	39,388	25,955	4,051	984	678	745	390	151	10,791	150	328	44	17
19	PUR POWER VOM REVENUE	7,908	7,905	1	63	2	7	1,527	1,006	157	38	26	29	15	6	418	6	13	2	1
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	60	2	8	1,281	771	180	22	15	17	15	5	410	6	13	2	1
21	UPS FUEL REVENUE	45,373	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	UPS VOM REVENUE	1,402	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	UPS CAPACITY REVENUE	30,754	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		25,584	924	3,016	618,306	407,877	63,538	15,259	10,640	11,693	6,201	2,365	169,177	2,328	5,153	695	260
25	TOTAL OTHER REVENUE	3,974,754	3,758,983		18,805	681	2,896	458,398	205,853	54,582	45,576	35,552	13,255	5,507	5,980	114,495	542	5,279	767	997
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		44,398	1,606	5,912	1,076,704	613,730	118,120	60,835	46,192	24,947	11,708	8,345	283,672	2,870	10,432	1,461	1,257
			0																	
	OTHER OPERATING REVENUE		0																	
			0																	
27	ACCOUNT 449 - REV SUBJ TO REF	0	0																	
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	0	0	0	10	1	6	18	84	59	0	38	2	2	6	1	1
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust	0	0	0	21	0	19	0	0	0	0	128	2	0	20	4	4
			0																	
	ACCOUNT 454 - RENT		0																	
30	PRODUCTION	3,400	3,399	31	24	1	3	515	310	72	9	6	7	6	2	165	2	5	1	0
31	TRANSMISSION	28	28	32	0	0	0	4	2	1	0	0	0	0	0	2	0	0	0	0
32	DISTRIBUTION	29,123	29,117	33	53	6	16	2,110	423	416	933	552	107	6	24	497	12	90	17	4
33	ACCOUNT 454 - RENT	32,551	32,543		78	7	19	2,629	736	488	942	558	114	12	26	663	14	95	18	5
34	UNIT POWER SALES	2	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	DALTON	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	WHOLESALE BLOCK POWER SALES	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		78	7	19	2,629	736	488	942	558	114	12	26	663	14	95	18	5
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	ACCOUNT 456 - OTHER		0												
38	OPEN ACCESS TRAN. TARIFF	38,185	38,170	32	14,534	2	753	1,626	5,936	1,643	86	204	346	165	5
39	TSA - SCHERER 4	14,390	14,384	32	5,477	1	284	613	2,237	619	33	77	130	62	2
40	SPARE EQUIP. CHG. TRAN.	631	630	32	240	0	12	27	98	27	1	3	6	3	0
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	1,628	0	111	138	317	67	3	12	23	8	0
42	LAKE RENTS	1,199	1,199	2	458	0	23	52	191	51	2	6	11	5	0
43	SALE OF NATURAL RESOURCES	612	612	2	234	0	12	26	97	26	1	3	6	3	0
44	EQUIPMENT RENTAL INCOME	97	97	33	56	0	4	5	11	2	0	0	1	0	0
45	MISCELLANEOUS - TRAN	6,116	6,113	32	2,328	0	121	260	951	263	14	33	55	26	1
46	MISCELLANEOUS - DIST	2,781	2,780	33	1,606	0	110	137	313	66	3	12	23	8	0
47	ENERLINK	21	21	38	8	0	1	1	3	1	0	0	0	0	0
48	MEAG PCA ADMIN FEE - CREDIT	72	72	Demand Prod Exp- Net of Wholesale	28	0	1	3	11	3	0	0	1	0	0
49	MEAG PCA ADMIN FEE - OTHER	48	0		0	0	0	0	0	0	0	0	0	0	0
50	DALTON PCA ADMIN FEE - CREDIT	32	32	Demand Prod Exp- Net of Wholesale	12	0	1	1	5	1	0	0	0	0	0
51	DALTON PCA ADMIN FEE - OTHER	21	0		0	0	0	0	0	0	0	0	0	0	0
52	OASIS - LEASE CHARGES	48	48	32	18	0	1	2	7	2	0	0	0	0	0
53	UNIT POWER SALES	17,466	0		0	0	0	0	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE		0												
54	FUEL INVENTORY	513	513	1	162	0	8	19	77	22	1	2	4	2	0
55	MATERIALS & SUPPLIES	194	194	Plant M & S	63	0	5	9	28	7	0	1	2	1	0
56	REVENUE	1,805	1,805	38	674	0	46	89	290	74	3	10	17	8	0
57	TOTAL SALES TAX COL. FEE	2,511	2,511		920	0	61	117	395	104	4	13	22	11	0
58	TOTAL ACCOUNT 456	87,047	69,486		27,545	3	1,495	3,008	10,574	2,876	149	355	624	291	10
			0												
59	TOTAL OTHER OPERATING REVENUE	167,164	149,593		87,163	7	5,906	6,026	15,225	3,726	187	545	1,026	393	13
			0												
60	TOTAL OPERATING REVENUE	7,653,854	7,122,852		2,674,892	310	187,682	345,183	1,133,625	291,993	12,238	37,811	64,799	31,853	901
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 456 - OTHER		0																	
38	OPEN ACCESS TRAN. TARIFF	38,185	38,170	32	400	11	36	5,719	3,406	788	82	57	62	62	23	2,134	23	57	7	3
39	TSA - SCHERER 4	14,390	14,384	32	151	4	14	2,155	1,284	297	31	21	23	23	9	804	9	22	3	1
40	SPARE EQUIP. CHG. TRAN.	631	630	32	7	0	1	94	56	13	1	1	1	1	0	35	0	1	0	0
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	5	1	2	204	41	40	90	53	10	1	2	48	1	9	2	0
42	LAKE RENTS	1,199	1,199	2	9	0	1	181	109	25	3	2	2	2	1	58	1	2	0	0
43	SALE OF NATURAL RESOURCES	612	612	2	4	0	1	93	56	13	2	1	1	1	0	30	0	1	0	0
44	EQUIPMENT RENTAL INCOME	97	97	33	0	0	0	7	1	1	3	2	0	0	0	2	0	0	0	0
45	MISCELLANEOUS - TRAN	6,116	6,113	32	64	2	6	916	546	126	13	9	10	10	4	342	4	9	1	1
46	MISCELLANEOUS - DIST	2,781	2,780	33	5	1	1	201	40	40	89	53	10	1	2	47	1	9	2	0
47	ENERLINK	21	21	38	0	0	0	3	2	0	0	0	0	0	0	1	0	0	0	0
48	MEAG PCA ADMIN FEE - CREDIT	72	72	Demand Prod Exp- Net of Wholesale	1	0	0	11	7	2	0	0	0	0	0	3	0	0	0	0
49	MEAG PCA ADMIN FEE - OTHER	48	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	DALTON PCA ADMIN FEE - CREDIT	32	32	Demand Prod Exp- Net of Wholesale	0	0	0	5	3	1	0	0	0	0	0	2	0	0	0	0
51	DALTON PCA ADMIN FEE - OTHER	21	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	OASIS - LEASE CHARGES	48	48	32	1	0	0	7	4	1	0	0	0	0	0	3	0	0	0	0
53	UNIT POWER SALES	17,466	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	SALES TAX COLLECTION FEE		0																	
54	FUEL INVENTORY	513	513	1	4	0	0	99	65	10	2	2	2	1	0	27	0	1	0	0
55	MATERIALS & SUPPLIES	194	194	Plant M & S	1	0	0	26	14	4	2	1	0	0	0	8	0	0	0	0
56	REVENUE	1,805	1,805	38	11	0	2	275	155	30	16	12	6	3	2	72	1	3	0	0
57	TOTAL SALES TAX COL. FEE	2,511	2,511		17	1	2	400	235	44	20	15	9	4	3	107	1	4	1	0
58	TOTAL ACCOUNT 456	87,047	69,486		662	19	64	9,997	5,790	1,392	336	214	130	105	44	3,616	41	113	15	6
			0																	
59	TOTAL OTHER OPERATING REVENUE	167,164	149,593		740	26	83	12,656	6,527	1,905	1,296	857	303	118	237	4,283	58	235	38	16
			0																	
60	TOTAL OPERATING REVENUE	7,653,854	7,122,852		45,138	1,631	5,995	1,089,360	620,256	120,025	62,131	47,049	25,251	11,826	8,582	287,955	2,928	10,667	1,499	1,273
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	OPER & MAINT. EXPENSE		0												
	PRODUCTION		0												
	----------		0												
	ENERGY COMPONENT		0												
1	TOTAL FULL RQMTS FUEL EXPENSE	3,215,406	3,214,276		1,022,755	129	48,311	120,619	480,437	139,261	6,353	15,400	24,508	13,048	429
2	VARIABLE FULL ROMTS O&M EXPENSE	128,855	128,813	1	40,653	5	1,942	4,850	19,314	5,606	256	622	986	525	17
3	REMOVE INCREMENTAL RTP	0	0	1	0	0	0	0	0	0	0	0	0	0	0
4	ASSIGN INCREMENTAL RTP	0	0		0	0	0	0	0	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXP	231,047	0		0	0	0	0	0	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXP	21,038	0		0	0	0	0	0	0	0	0	0	0	0
7	DALTON FUEL EXPENSE	20,110	0		0	0	0	0	0	0	0	0	0	0	0
8	DALTON VOM EXPENSE	1,381	0		0	0	0	0	0	0	0	0	0	0	0
9	UPS FUEL EXPENSE	45,373	0		0	0	0	0	0	0	0	0	0	0	0
10	UPS VOM EXPENSE	1,402	0		0	0	0	0	0	0	0	0	0	0	0
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		1,063,408	135	50,253	125,468	499,751	144,867	6,609	16,022	25,494	13,573	446
12	DEMAND COMPONENT	389,299	389,144	2	148,691	19	7,625	16,782	62,015	16,693	787	2,075	3,545	1,608	56
13	REMOVE INCREMENTAL RTP	0	0	2	0	0	0	0	0	0	0	0	0	0	0
14	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0	0	0	0
15	ADJUSTED DEMAND COMPONENT	389,299	389,144		148,691	19	7,625	16,782	62,015	16,693	787	2,075	3,545	1,608	56
16	UNIT POWER SALES	1,546	0		0	0	0	0	0	0	0	0	0	0	0
17	DALTON	2,401	0		0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	22,733	0		0	0	0	0	0	0	0	0	0	0	0
19	TOTAL DEMAND COMPONENT	415,979	389,144		148,691	19	7,625	16,782	62,015	16,693	787	2,075	3,545	1,608	56
20	GENERATION EXPENSE	3,733,560	3,732,233		1,212,099	153	57,879	142,251	561,766	161,560	7,396	18,097	29,039	15,182	503
21	UPS GENERATION EXPENSE	48,321	0		0	0	0	0	0	0	0	0	0	0	0
22	DALTON GENERATION EXPENSE	23,892	0		0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0		0	0	0	0	0	0	0	0	0	0	0
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,233		1,212,099	153	57,879	142,251	561,766	161,560	7,396	18,097	29,039	15,182	503
	ACCOUNT 555 - PURCHASED POWER		0												
25	DEMAND COMPONENT	411,005	410,842	2	156,981	20	8,051	17,718	65,473	17,624	831	2,191	3,743	1,698	59
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	6,194	1	296	739	2,943	854	39	95	150	80	3
27	PURCHASED POWER	430,639	430,469		163,176	20	8,347	18,457	68,416	18,478	870	2,286	3,893	1,778	62
28	UNIT POWER SALES	0	0		0	0	0	0	0	0	0	0	0	0	0
29	DALTON	0	0		0	0	0	0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	8,793	0		0	0	0	0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,469		163,176	20	8,347	18,457	68,416	18,478	870	2,286	3,893	1,778	62
	OTHER PRODUCTION EXPENSES		0												
32	ACCOUNT 556	13,453	13,448	2	5,138	1	264	580	2,143	577	27	72	123	56	2
33	UNIT POWER SALES	610	0		0	0	0	0	0	0	0	0	0	0	0
34	TOTAL ACCOUNT 556	14,063	13,448		5,138	1	264	580	2,143	577	27	72	123	56	2
35	ACCOUNT 557	24,665	24,655	2	9,421	1	483	1,063	3,929	1,058	50	131	225	102	4
36	TOTAL OTHER PRODUCTION	38,116	38,103		14,559	2	747	1,643	6,072	1,635	77	203	347	157	6
			0												
37	PRODUCTION EXPENSE	4,202,317	4,200,806		1,389,834	176	66,972	162,351	636,254	181,673	8,343	20,586	33,280	17,117	570
38	UNIT POWER SALES	48,931	0		0	0	0	0	0	0	0	0	0	0	0
39	DALTON	23,892	0		0	0	0	0	0	0	0	0	0	0	0
40	WHOLESALE BLOCK POWER SALES	283,611	0		0	0	0	0	0	0	0	0	0	0	0
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,806		1,389,834	176	66,972	162,351	636,254	181,673	8,343	20,586	33,280	17,117	570
			0												

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	OPER. & MAINT. EXPENSE		0																	
	PRODUCTION		0																	
	----------		0																	
	ENERGY COMPONENT		0																	
1	TOTAL FULL RQMTS FUEL EXPENSE	3,215,406	3,214,276		25,594	924	3,016	618,306	407,877	63,538	15,259	10,640	11,693	6,201	2,365	169,177	2,328	5,153	695	260
2	VARIABLE FULL RQMTS O&M EXPENSE	128,855	128,813	1	1,034	37	121	24,877	16,393	2,558	622	428	471	246	95	6,815	95	207	28	10
3	REMOVE INCREMENTAL RTP	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ASSIGN INCREMENTAL RTP	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	WHOLESALE BLOCKS FUEL EXP	231,047	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	WHOLESALE BLOCKS VOM EXP	21,038	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DALTON FUEL EXPENSE	20,110	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	DALTON VOM EXPENSE	1,381	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	UPS FUEL EXPENSE	45,373	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	UPS VOM EXPENSE	1,402	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		26,627	962	3,137	643,182	424,269	66,096	15,881	11,068	12,163	6,448	2,460	175,993	2,423	5,360	722	270
12	DEMAND COMPONENT	389,299	389,144	2	2,774	112	381	58,917	35,484	8,267	1,035	712	784	695	248	18,875	255	600	75	33
13	REMOVE INCREMENTAL RTP	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	ADJUSTED DEMAND COMPONENT	389,299	389,144		2,774	112	381	58,917	35,484	8,267	1,035	712	784	695	248	18,875	255	600	75	33
16	UNIT POWER SALES	1,546	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	DALTON	2,401	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	WHOLESALE BLOCK POWER SALES	22,733	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL DEMAND COMPONENT	415,979	389,144		2,774	112	381	58,917	35,484	8,267	1,035	712	784	695	248	18,875	255	600	75	33
20	GENERATION EXPENSE	3,733,560	3,732,233		29,401	1,074	3,519	702,099	459,753	74,363	16,915	11,780	12,947	7,143	2,708	194,868	2,678	5,960	797	304
21	UPS GENERATION EXPENSE	48,321	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	DALTON GENERATION EXPENSE	23,892	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,233		29,401	1,074	3,519	702,099	459,753	74,363	16,915	11,780	12,947	7,143	2,708	194,868	2,678	5,960	797	304
	ACCOUNT 555 - PURCHASED POWER		0																	
25	DEMAND COMPONENT	411,005	410,842	2	2,929	119	403	62,202	37,462	8,728	1,092	752	827	734	262	19,927	269	634	79	35
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	157	6	18	3,791	2,498	390	95	65	72	38	15	1,038	14	32	4	2
27	PURCHASED POWER	430,639	430,469		3,086	124	421	65,992	39,960	9,118	1,187	817	899	771	276	20,966	284	665	83	37
28	UNIT POWER SALES	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	DALTON	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	8,793	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,469		3,086	124	421	65,992	39,960	9,118	1,187	817	899	771	276	20,966	284	665	83	37
	OTHER PRODUCTION EXPENSES		0																	
32	ACCOUNT 556	13,453	13,448	2	96	4	13	2,036	1,226	286	36	25	27	24	9	652	9	21	3	1
33	UNIT POWER SALES	610	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL ACCOUNT 556	14,063	13,448		96	4	13	2,036	1,226	286	36	25	27	24	9	652	9	21	3	1
35	ACCOUNT 557	24,665	24,655	2	176	7	24	3,733	2,248	524	66	45	50	44	16	1,196	16	38	5	2
36	TOTAL OTHER PRODUCTION	38,118	38,103		272	11	37	5,769	3,474	809	101	70	77	68	24	1,848	25	59	7	3
			0																	
37	PRODUCTION EXPENSE	4,202,317	4,200,806		32,759	1,209	3,977	773,860	503,187	84,290	18,204	12,667	13,923	7,982	3,009	217,682	2,987	6,684	887	344
38	UNIT POWER SALES	48,931	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	DALTON	23,892	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	WHOLESALE BLOCK POWER SALES	283,611	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,806		32,759	1,209	3,977	773,860	503,187	84,290	18,204	12,667	13,923	7,982	3,009	217,682	2,987	6,684	887	344
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	TRANSMISSION EXPENSE		0												
			0												
	OPERATIONS		0												
42	560-SUPERVISION	10,968	10,964	Acct 561-567	4,188	1	216	471	1,732	471	23	59	100	46	2
43	561-LOAD DISPATCHING	22,339	22,330	2	8,532	1	438	963	3,559	958	45	119	203	92	3
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	537	0	28	60	216	57	3	7	13	6	0
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	356	0	18	40	148	42	2	5	8	4	0
46	564-UNDERGROUND LINES	0	0	Accct 357,358	0	0	0	0	0	0	0	0	0	0	0
47	565-TRANS. BY OTHERS	1,134	1,134	2	433	0	22	49	181	49	2	6	10	5	0
48	566-MISCELLANEOUS	2,750	2,749	32	1,047	0	54	117	428	118	6	15	25	12	0
49	567-RENTS	9,145	9,141	T. Plt -(Acct 352 B-1, B-2)	3,480	0	181	389	1,419	393	21	49	83	40	1
50	TOTAL OPERATIONS	48,639	48,620		18,573	2	957	2,089	7,681	2,088	103	260	442	205	7
	MAINTENANCE		0												
51	568-SUPERVISION	13,312	13,307	Acct 569-573	5,052	1	262	566	2,069	573	30	71	120	58	2
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	75	0	4	8	30	8	0	1	2	1	0
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	7,039	1	367	783	2,830	745	36	96	167	73	3
54	571-OVERHEAD LINES	31,621	31,609	Acct 350 (subs),352,353	11,656	1	601	1,311	4,825	1,375	75	167	278	140	4
55	572-UNDERGROUND LINES	0	0	Accct 357,358	0	0	0	0	0	0	0	0	0	0	0
56	573-MISCELLANEOUS	71	71	32	27	0	1	3	11	3	0	0	1	0	0
57	TOTAL MAINTENANCE	62,837	62,812		23,849	3	1,235	2,670	9,764	2,703	142	335	567	272	9
			0												
58	TOTAL TRANSMISSION EXPENSE	111,476	111,432		42,422	5	2,191	4,759	17,446	4,791	245	595	1,010	476	16
59	REMOVE INCREMENTAL RTP	0	0	T. Trans Exp above	0	0	0	0	0	0	0	0	0	0	0
60	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0	0	0	0
61	REMOVE UPS EXPENSE	-7,184	-7,181	T. Trans Exp above	-2,734	0	-141	-307	-1,124	-309	-16	-38	-65	-31	-1
62	REMOVE DALTON EXPENSE	-2	-2	T. Trans Exp above	-1	0	0	0	0	0	0	0	0	0	0
63	REMOVE WHOLESALE BLOCKS EXP.	-27	-27	T. Trans Exp above	-10	0	-1	-1	-4	-1	0	0	0	0	0
64	TRANSMISSION EXPENSE	104,263	104,222		39,678	5	2,050	4,451	16,317	4,481	229	556	944	445	15
65	UNIT POWER SALES	7,184	0		0	0	0	0	0	0	0	0	0	0	0
66	DALTON	2	0		0	0	0	0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	27	0		0	0	0	0	0	0	0	0	0	0	0
68	TOTAL TRANSMISSION EXPENSE	111,476	104,222		39,678	5	2,050	4,451	16,317	4,481	229	556	944	445	15
			0												
	DISTRIBUTION EXPENSE		0												
			0												
	OPERATIONS		0												
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	4,840	0	535	903	1,020	140	6	39	70	20	1
70	581 - LOAD DISPATCHING	11,221	11,216	8	5,441	1	263	526	1,756	425	20	72	118	44	2
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	882	0	48	94	323	84	5	12	21	9	0
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	8,481	1	570	466	1,098	232	10	44	84	26	1
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	5,812	1	302	517	1,656	393	18	68	113	41	2
74	585 - STREET LIGHTING	2,377	2,377	Acct 373	0	0	0	0	0	0	0	0	0	0	0
75	586 - METER EXPENSE	35,564	35,564	Acct 370	19,152	1	3,622	7,131	4,529	74	2	166	291	59	1
76	587 - CUST. INSTALLATION	5,359	5,359	Dir	4,670	0	372	164	99	1	0	4	16	1	0
77	588 - MISCELLANEOUS	8,163	8,161	33	4,715	0	322	401	919	194	9	36	67	22	1
78	589 - RENTS	2,577	2,576	33	1,488	0	102	127	290	61	3	11	21	7	0
79	TOTAL OPERATIONS	99,689	99,672		55,481	4	6,134	10,348	11,691	1,604	73	452	800	230	7
	MAINTENANCE		0												
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	14,376	1	973	1,057	2,555	553	25	101	187	62	2
81	591 - STRUCTURES	243	243	Acct 361	110	0	6	12	40	10	1	1	3	1	0
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	5,406	1	291	576	1,984	518	30	72	127	56	2
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	54,448	4	3,656	3,118	7,050	1,486	64	285	541	167	7
84	594 - UNDERGROUND LINES	17,096	17,089	Accts 366,367	8,824	1	459	785	2,514	596	27	103	171	63	3
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	5,460	1	454	568	1,531	292	9	59	120	36	1
86	596 - STREET LIGHTING	10,772	10,772	Acct 373	0	0	0	0	0	0	0	0	0	0	0
87	597 - METERS	2,461	2,461	Acct 370	1,325	0	251	493	313	5	0	11	20	4	0
88	598 - MISCELLANEOUS	77	77	33	44	0	3	4	9	2	0	0	1	0	0
89	MAINTENANCE	158,165	158,131		89,995	8	6,094	6,615	15,996	3,462	156	632	1,170	389	15
			0												
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		145,475	12	12,228	16,963	27,687	5,066	229	1,084	1,970	619	22
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	TRANSMISSION EXPENSE		0																	
			0																	
	OPERATIONS		0																	
42	560-SUPERVISION	10,968	10,964	Acct 561-567	92	3	11	1,651	989	231	27	19	20	19	7	562	7	17	2	1
43	561-LOAD DISPATCHING	22,339	22,330	2	159	6	22	3,381	2,036	474	59	41	45	40	14	1,083	15	34	4	2
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	9	0	1	184	105	29	3	2	2	2	1	63	1	2	0	0
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	12	0	1	153	93	20	2	2	2	2	1	59	1	1	0	0
46	564-UNDERGROUND LINES	0	0	Acct 357,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	565-TRANS. BY OTHERS	1,134	1,134	2	8	0	1	172	103	24	3	2	2	2	1	55	1	2	0	0
48	566-MISCELLANEOUS	2,750	2,749	32	29	1	3	412	245	57	6	4	4	4	2	154	2	4	0	0
49	567-RENTS	9,145	9,141	T. Plt -(Acct 352 B-1, B-2)	98	3	9	1,369	815	186	19	13	15	15	5	516	6	14	2	1
50	TOTAL OPERATIONS	48,639	48,620		407	14	47	7,320	4,387	1,022	119	82	90	84	30	2,491	31	74	9	4
	MAINTENANCE		0																	
51	568-SUPERVISION	13,312	13,307	Acct 569-573	139	4	13	2,003	1,196	275	29	20	22	22	8	743	8	20	2	1
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	1	0	0	26	15	4	0	0	0	0	0	9	0	0	0	0
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	116	5	17	2,409	1,382	378	34	23	26	30	11	829	11	27	3	2
54	571-OVERHEAD LINES	31,821	31,809	Acct 350 (subs),352,353	399	9	30	5,006	3,047	638	74	51	56	50	19	1,921	19	47	6	3
55	572-UNDERGROUND LINES	0	0	Acct 357,358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	573-MISCELLANEOUS	71	71	32	1	0	0	11	6	1	0	0	0	0	0	4	0	0	0	0
57	TOTAL MAINTENANCE	62,837	62,812		655	17	60	9,455	5,647	1,296	138	95	105	102	38	3,505	39	94	11	5
			0																	
58	TOTAL TRANSMISSION EXPENSE	111,476	111,432		1,061	31	107	16,776	10,034	2,319	258	177	195	186	68	5,996	70	168	21	9
59	REMOVE INCREMENTAL RTP	0	0	T. Trans Exp above	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	ASSIGN INCREMENTAL RTP	0	0	Special	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	REMOVE UPS EXPENSE	-7,184	-7,181	T. Trans Exp above	-68	-2	-7	-1,081	-647	-149	-17	-11	-13	-12	-4	-386	-5	-11	-1	-1
62	REMOVE DALTON EXPENSE	-2	-2	T. Trans Exp above	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	REMOVE WHOLESALE BLOCKS EXP.	-27	-27	T. Trans Exp above	0	0	0	-4	-2	-1	0	0	0	0	0	-1	0	0	0	0
64	TRANSMISSION EXPENSE	104,263	104,222		993	29	100	15,690	9,385	2,169	241	166	182	174	63	5,608	65	157	19	9
65	UNIT POWER SALES	7,184	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	DALTON	2	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	WHOLESALE BLOCK POWER SALES	27	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	TOTAL TRANSMISSION EXPENSE	111,476	104,222		993	29	100	15,690	9,385	2,169	241	166	182	174	63	5,608	65	157	19	9
			0																	
	DISTRIBUTION EXPENSE		0																	
			0																	
	OPERATIONS		0																	
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	10	1	3	463	75	94	202	119	24	0	7	84	6	26	6	2
70	581 - LOAD DISPATCHING	11,221	11,216	8	28	4	11	1,488	222	260	85	60	68	0	6	237	6	61	11	2
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	11	1	2	232	106	43	1	1	1	3	1	110	1	3	0	0
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	14	2	5	767	100	145	58	82	71	0	25	122	5	37	7	2
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	25	3	10	1,351	194	241	81	63	68	0	8	215	6	57	11	2
74	585 - STREET LIGHTING	2,377	2,377	Acct 373	0	0	0	0	0	0	1,541	836	0	0	0	0	0	0	0	0
75	586 - METER EXPENSE	35,564	35,564	Acct 370	3	1	2	219	10	134	0	1	0	0	2	15	37	75	27	10
76	587 - CUST. INSTALLATION	5,359	5,359	Dir	0	0	0	5	0	3	0	0	0	0	19	1	0	3	0	1
77	588 - MISCELLANEOUS	8,163	8,161	33	15	2	4	591	119	116	261	155	30	2	7	139	3	25	5	1
78	589 - RENTS	2,577	2,576	33	5	1	1	187	37	37	83	49	9	1	2	44	1	8	2	0
79	TOTAL OPERATIONS	99,689	99,672		110	14	39	5,302	863	1,073	2,312	1,365	270	6	76	966	65	296	69	20
	MAINTENANCE		0																	
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	40	5	13	1,753	312	335	1,437	849	118	3	35	364	10	77	14	3
81	591 - STRUCTURES	243	243	Acct 361	1	0	0	26	12	5	0	0	0	0	0	12	0	0	0	0
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	71	3	12	1,420	651	265	5	3	4	17	6	673	6	20	2	1
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	88	13	35	4,923	642	930	375	524	458	0	160	781	30	241	45	11
84	594 - UNDERGROUND LINES	17,096	17,089	Accts 366,367	38	5	15	2,051	294	366	123	96	103	0	12	326	9	87	16	3
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	10	3	5	781	37	187	69	50	55	0	5	122	5	50	10	2
86	596 - STREET LIGHTING	10,772	10,772	Acct 373	0	0	0	0	0	0	6,983	3,789	0	0	0	0	0	0	0	0
87	597 - METERS	2,461	2,461	Acct 370	0	0	0	15	1	9	0	0	0	0	0	1	3	5	2	1
88	598 - MISCELLANEOUS	77	77	33	0	0	0	6	1	1	2	1	0	0	0	1	0	0	0	0
89	MAINTENANCE	158,165	158,131		248	29	80	10,975	1,950	2,098	8,994	5,312	737	20	218	2,281	63	481	91	22
			0																	
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		359	44	119	16,277	2,813	3,171	11,306	6,677	1,008	26	294	3,247	128	777	160	42
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	CUSTOMER ACCOUNTING EXPENSE		0												
			0												
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	6,815	1	530	290	192	61	2	8	37	7	0
92	902 - METER READING	25,242	25,242	29	13,561	4	1,045	1,265	1,010	736	22	42	269	74	0
93	903 - CUST. ACCTS. & COLLECT	86,738	86,738	28	72,852	3	5,674	2,568	1,574	207	6	63	243	32	0
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	19,734	1	1,535	691	406	7	0	16	65	5	0
95	905 - MISCELLANEOUS	858	858	Accts 902-904	675	0	52	29	19	6	0	1	4	1	0
			0												
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		113,637	8	8,837	4,841	3,201	1,018	31	130	618	119	0
			0												
	CUSTOMER ASSISTANCE		0												
			0												
97	907 - SUPERVISION	0	0		0	0	0	0	0	0	0	0	0	0	0
98	908 - CUSTOMER ASSISTANCE	39,804	39,804	Special	18,381	1	7,549	3,778	4,488	537	16	107	563	147	1
99	909 - INF. & INST. ADVER.	1,286	1,286	Special	972	0	80	38	49	7	0	1	6	1	0
100	910 - MISCELLANEOUS	2,211	2,211	Special	1,908	0	160	72	43	1	0	2	6	0	0
			0												
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		21,261	1	7,789	3,888	4,580	545	16	110	575	148	1
			0												
	SALES		0												
			0												
102	912 - DEMO. & SELLING	44,483	44,483	Special	18,241	1	7,793	3,842	5,121	642	18	91	668	202	1
103	913 - ADVERTISING	94	94	Special	0	0	26	10	17	3	0	0	3	1	0
			0												
104	TOTAL SALES	44,577	44,577		18,241	1	7,819	3,852	5,138	645	18	91	671	203	1
			0												
	ADMIN. & GENERAL EXPENSES		0												
			0												
	A & G EXPENSES EXCL ACCT 928		0												
105	PRODUCTION	97,480	97,441	31	37,232	5	1,909	4,202	15,528	4,180	197	520	888	403	14
106	TRANSMISSION	32,256	32,243	32	12,277	2	636	1,373	5,014	1,387	73	172	292	140	5
107	DISTRIBUTION	153,574	153,541	33	88,702	9	6,050	7,539	17,296	3,648	165	672	1,255	419	16
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	36,649	3	2,850	1,561	1,032	328	10	42	199	38	0
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	7,974	0	2,921	1,458	1,718	204	6	41	216	56	0
110	SALES	20,128	20,128	Accts 912,913	8,236	0	3,531	1,739	2,320	291	8	41	303	92	0
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,176		191,071	18	17,698	17,874	42,909	10,039	459	1,488	3,153	1,147	35
			0												
	ACCOUNT 928 - REGULATORY COM		0												
112	FERC DOCKET	756	756	38	283	0	20	37	122	31	1	4	7	3	0
113	RETAIL DOCKET	1,728	1,728	38	646	0	46	85	278	71	3	9	16	8	0
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	147	0	8	17	61	17	1	2	4	2	0
115	RETAIL NON-DOCKET	1,643	1,642	39	753	0	45	75	232	59	3	8	14	6	0
116	FERC OTHER	1,054	1,054	38	394	0	28	52	170	43	2	6	10	5	0
117	RETAIL OTHER	816	816	31	312	0	16	35	130	35	2	4	7	3	0
118	TOTAL ACCOUNT 928	6,382	6,381		2,534	0	163	300	993	256	11	34	58	27	1
			0												
119	SOUTHERN NUCLEAR A&G	47,338	47,319	2	18,081	2	927	2,041	7,541	2,030	96	252	431	196	7
			0												
120	ADMINISTRATIVE & GENERAL	419,980	419,876		211,685	21	18,988	20,215	51,443	12,325	566	1,774	3,642	1,369	43
121	UNIT POWER SALES	4,053	0		0	0	0	0	0	0	0	0	0	0	0
122	DALTON	955	0		0	0	0	0	0	0	0	0	0	0	0
123	WHOLESALE BLOCK POWER SALES	9,264	0		0	0	0	0	0	0	0	0	0	0	0
124	TOTAL ADMIN. & GENERAL	434,252	419,876		211,685	21	18,988	20,215	51,443	12,325	566	1,774	3,642	1,369	43
			0												
	O&M ADJUSTMENTS		0												
			0												
125	EPRI EXPENSE	5,674	5,674	42	1,848	0	98	226	859	244	11	28	45	24	1
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		1,848	0	98	226	859	244	11	28	45	24	1
			0												
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,691		1,941,659	225	124,781	216,786	745,479	205,997	9,442	24,360	41,745	20,044	653
128	UNIT POWER SALES	60,168	0		0	0	0	0	0	0	0	0	0	0	0
129	DALTON	24,849	0		0	0	0	0	0	0	0	0	0	0	0
130	WHOLESALE BLOCK POWER SALES	292,902	0		0	0	0	0	0	0	0	0	0	0	0
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,691		1,941,659	225	124,781	216,786	745,479	205,997	9,442	24,360	41,745	20,044	653
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	CUSTOMER ACCOUNTING EXPENSE		0																	
			0																	
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	8	3	1	450	24	16	11	52	37	0	24	83	1	7	1	1
92	902 - METER READING	25,242	25,242	29	99	38	11	5,541	291	157	0	0	0	3	0	1,017	0	44	4	7
93	903 - CUST. ACCTS. & COLLECT	66,738	86,738	28	26	10	3	1,449	77	78	140	640	448	1	292	266	18	49	9	12
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	0	0	0	20	1	12	38	173	121	0	79	4	5	13	3	3
95	905 - MISCELLANEOUS	858	858	Accts 902-904	1	0	0	45	2	2	1	5	4	0	2	8	0	1	0	0
			0																	
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		134	52	16	7,504	395	264	190	871	610	4	397	1,377	24	114	17	24
			0																	
	CUSTOMER ASSISTANCE		0																	
			0																	
97	907 - SUPERVISION	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	908 - CUSTOMER ASSISTANCE	39,804	39,804	Special	79	4	8	1,962	855	190	2	4	2	16	303	557	21	123	42	68
99	909 - INF. & INST. ADVER.	1,286	1,286	Special	1	0	0	21	9	2	16	43	28	0	3	6	1	1	0	1
100	910 - MISCELLANEOUS	2,211	2,211	Special	0	0	0	2	0	1	1	4	2	0	8	0	0	1	0	0
			0																	
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		80	4	8	1,985	864	193	19	51	32	16	314	563	22	125	42	69
			0																	
	SALES		0																	
			0																	
102	912 - DEMO. & SELLING	44,483	44,483	Special	115	5	7	2,612	1,293	161	449	1,069	714	25	257	821	18	156	60	101
103	913 - ADVERTISING	94	94	Special	1	0	0	15	9	0	0	0	0	1	0	6	0	1	0	1
			0																	
104	TOTAL SALES	44,577	44,577		116	5	7	2,627	1,302	161	449	1,069	714	26	257	827	18	157	60	102
			0																	
	ADMIN. & GENERAL EXPENSES		0																	
			0																	
	A & G EXPENSES EXCL ACCT 928		0																	
105	PRODUCTION	97,480	97,441	31	895	28	95	14,753	8,885	2,070	259	178	196	174	62	4,726	64	150	19	8
106	TRANSMISSION	32,256	32,243	32	338	9	31	4,831	2,878	666	69	48	53	52	19	1,803	20	48	6	3
107	DISTRIBUTION	153,574	153,541	33	280	31	82	11,126	2,233	2,191	4,920	2,911	565	33	127	2,619	64	475	91	23
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	43	17	5	2,420	128	85	61	281	197	1	128	444	8	37	5	8
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	30	2	3	745	324	72	7	19	12	6	118	211	8	47	16	26
110	SALES	20,128	20,128	Accts 912,913	52	2	3	1,186	588	73	203	483	322	12	116	373	8	71	27	46
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,176		1,437	88	220	35,060	15,035	5,157	5,519	3,919	1,345	278	570	10,177	172	828	164	113
			0																	
	ACCOUNT 928 - REGULATORY COM		0																	
112	FERC DOCKET	756	756	38	5	0	1	115	65	13	7	5	3	1	1	30	0	1	0	0
113	RETAIL DOCKET	1,728	1,728	38	11	0	1	264	149	29	15	12	6	3	2	69	1	3	0	0
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	3	0	0	58	35	8	1	1	1	1	0	19	0	1	0	0
115	RETAIL NON-DOCKET	1,643	1,642	39	9	0	1	200	102	30	17	11	4	2	1	63	1	3	1	0
116	FERC OTHER	1,054	1,054	38	7	0	1	161	91	18	9	7	4	2	1	42	0	2	0	0
117	RETAIL OTHER	816	816	31	6	0	1	123	74	17	2	1	2	1	1	40	1	1	0	0
118	TOTAL ACCOUNT 928	6,382	6,381		40	2	5	921	517	115	52	37	19	10	6	263	3	11	2	1
			0																	
119	SOUTHERN NUCLEAR A&G	47,338	47,319	2	337	14	46	7,164	4,315	1,005	126	87	95	85	30	2,295	31	73	9	4
			0																	
120	ADMINISTRATIVE & GENERAL	419,980	419,876		1,815	103	272	43,146	19,866	6,278	5,697	4,043	1,459	373	607	12,735	206	912	175	118
121	UNIT POWER SALES	4,053	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	DALTON	955	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	WHOLESALE BLOCK POWER SALES	9,264	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
124	TOTAL ADMIN. & GENERAL	434,252	419,876		1,815	103	272	43,146	19,866	6,278	5,697	4,043	1,459	373	607	12,735	206	912	175	118
			0																	
	O&M ADJUSTMENTS		0																	
			0																	
125	EPRI EXPENSE	5,674	5,674	42	44	2	5	1,053	685	109	32	23	21	11	5	288	4	9	1	1
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		44	2	5	1,053	685	109	32	23	21	11	5	288	4	9	1	1
			0																	
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,691		36,299	1,448	4,504	862,142	538,498	96,635	36,138	25,566	17,948	8,611	4,946	242,327	3,454	8,934	1,361	708
128	UNIT POWER SALES	60,168	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	DALTON	24,849	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
130	WHOLESALE BLOCK POWER SALES	292,902	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,691		36,299	1,448	4,504	862,142	538,498	96,635	36,138	25,566	17,948	8,611	4,946	242,327	3,454	8,934	1,361	708
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	DEPRECIATION EXPENSE		0												
	PRODUCTION		0												
			0												
1	PRODUCTION	271,586	271,478	2	103,731	13	5,320	11,708	43,263	11,646	549	1,448	2,473	1,122	39
2	UNIT POWER SALES	3,402	0		0	0	0	0	0	0	0	0	0	0	0
3	DALTON	2,210	0		0	0	0	0	0	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	21,332	0		0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,478		103,731	13	5,320	11,708	43,263	11,646	549	1,448	2,473	1,122	39
			0												
	TRANSMISSION		0												
			0												
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	1,522	0	78	171	632	176	9	22	36	18	1
	SUBSTATIONS		0												
7	LEVEL B-1	4,355	4,353	2	1,663	0	85	188	694	187	9	23	40	18	1
8	OTHER SUBSTATIONS	24,389	24,378	Acct 352- B-2 F	9,937	1	520	1,102	3,968	1,041	50	135	236	102	4
9	TOTAL SUBSTATIONS	28,744	28,732		11,600	1	605	1,290	4,662	1,227	59	158	275	120	4
10	LINES: ACCOUNT 354	12,792	12,787	Acct 354	4,855	1	249	548	2,023	549	27	68	116	53	2
11	ACCOUNT 355	13,247	13,242	Acct 355	4,670	1	242	523	1,919	576	35	68	111	62	2
12	ACCOUNT 356	19,293	19,285	Acct 356	7,000	1	361	787	2,893	835	47	101	167	86	3
13	ACCOUNT 357	74	74	Acct 357	28	0	1	3	12	3	0	0	1	0	0
14	ACCOUNT 358	86	86	Acct 358	33	0	2	4	14	4	0	0	1	0	0
15	ACCOUNT 359	6	6	Acct 359	2	0	0	0	1	0	0	0	0	0	0
16	TOTAL TRANSMISSION DEPRECIATION E	78,334	78,303		29,710	4	1,539	3,326	12,155	3,371	178	417	707	339	11
17	REMOVE UPS B-1	-56	-56	2	-21	0	-1	-2	-9	-2	0	0	-1	0	0
18	REMOVE UPS OTHER TRANS.	-6,768	-6,765	2	-2,585	0	-133	-292	-1,078	-290	-14	-36	-62	-28	-1
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,482		27,104	3	1,405	3,031	11,068	3,078	164	381	645	311	10
20	UNIT POWER SALES	6,824	0		0	0	0	0	0	0	0	0	0	0	0
21	DALTON	37	0		0	0	0	0	0	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	301	0		0	0	0	0	0	0	0	0	0	0	0
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,482		27,104	3	1,405	3,031	11,068	3,078	164	381	645	311	10
			0												
	DISTRIBUTION		0												
			0												
24	ACCOUNT 360	59	59	Acct 360 Level F	51	0	4	2	1	0	0	0	0	0	0
25	ACCOUNT 361	1,841	1,840	Acct 361	834	0	45	89	306	78	4	11	20	8	0
26	ACCOUNT 362	28,570	28,556	Acct 362	12,631	2	681	1,351	4,635	1,210	70	167	296	130	4
27	ACCOUNT 364	26,034	26,031	Acct 364	20,095	1	1,470	899	1,366	241	10	55	125	30	1
28	ACCOUNT 365	29,407	29,399	Acct 365	17,382	2	1,036	1,270	3,594	809	35	145	255	88	4
29	ACCOUNT 366	5,955	5,953	Acct 366	3,082	0	160	276	886	207	9	36	60	22	1
30	ACCOUNT 367	43,867	43,849	Acct 367	22,629	3	1,178	2,010	6,435	1,530	71	263	438	161	6
31	ACCOUNT 368	38,947	38,945	Acct 368	21,427	3	1,782	2,229	6,007	1,144	34	231	471	141	6
32	ACCOUNT 369	26,430	26,430	Acct 369	24,076	1	1,274	590	352	6	0	15	62	5	0
33	ACCOUNT 370	12,775	12,775	Acct 370	6,880	0	1,301	2,562	1,627	27	1	60	104	21	0
34	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0	0	0	0
35	ACCOUNT 372	29	29	Acct 372	0	0	15	7	4	0	0	0	1	0	0
36	ACCOUNT 373	15,587	15,587	Acct 373	0	0	0	0	0	0	0	0	0	0	0
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		129,086	13	8,946	11,284	25,213	5,251	235	983	1,832	606	23
			0												
	GENERAL PLANT		0												
			0												
	GENERAL PLANT		0												
38	PRODUCTION	6,127	6,125	31	2,340	0	120	264	976	263	12	33	56	25	1
39	TRANSMISSION	3,141	3,140	32	1,196	0	62	134	488	135	7	17	28	14	0
40	DISTRIBUTION	23,305	23,300	33	13,461	1	918	1,144	2,625	554	25	102	190	64	2
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	2,871	0	223	122	61	26	1	3	16	3	0
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	604	0	221	110	130	15	0	3	16	4	0
43	SALES	1,133	1,133	Sales Exp	464	0	199	98	131	16	0	2	17	5	0
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,576		20,935	2	1,743	1,873	4,431	1,009	46	160	324	115	4
45	UNIT POWER SALES	528	0		0	0	0	0	0	0	0	0	0	0	0
46	DALTON	41	0		0	0	0	0	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	434	0		0	0	0	0	0	0	0	0	0	0	0
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,576		20,935	2	1,743	1,873	4,431	1,009	46	160	324	115	4
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	DEPRECIATION EXPENSE		0																	
	PRODUCTION		0																	
	----------		0																	
1	PRODUCTION	271,586	271,478	2	1,935	78	266	41,102	24,754	5,767	722	497	547	485	173	13,168	178	419	52	23
2	UNIT POWER SALES	3,402	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	DALTON	2,210	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	WHOLESALE BLOCK POWER SALES	21,332	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,478		1,935	78	266	41,102	24,754	5,767	722	497	547	485	173	13,168	178	419	52	23
			0																	
	TRANSMISSION		0																	
	----------		0																	
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	43	1	4	635	385	84	10	7	8	7	2	230	3	6	1	0
	SUBSTATIONS		0																	
7	LEVEL B-1	4,355	4,353	2	31	1	4	659	397	92	12	8	9	8	3	211	3	7	1	0
8	OTHER SUBSTATIONS	24,389	24,378	Acct 352- B-2 F	159	7	24	3,307	1,878	530	44	30	33	42	15	1,155	15	37	4	2
9	TOTAL SUBSTATIONS	28,744	28,732		190	8	28	3,966	2,275	623	56	38	42	50	17	1,366	18	44	5	3
10	LINES: ACCOUNT 354	12,792	12,787	Acct 354	102	4	12	1,948	1,175	269	33	23	25	22	8	643	8	20	2	1
11	ACCOUNT 355	13,247	13,242	Acct 355	229	3	12	2,155	1,322	252	27	19	21	18	7	938	8	19	2	1
12	ACCOUNT 356	19,293	19,285	Acct 356	265	5	18	3,062	1,867	382	44	30	33	29	11	1,215	12	28	3	2
13	ACCOUNT 357	74	74	Acct 357	1	0	0	11	7	2	0	0	0	0	0	4	0	0	0	0
14	ACCOUNT 358	86	86	Acct 358	1	0	0	13	8	2	0	0	0	0	0	5	0	0	0	0
15	ACCOUNT 359	6	6	Acct 359	0	0	0	1	1	0	0	0	0	0	0	1	0	0	0	0
16	TOTAL TRANSMISSION DEPRECIATION E	78,334	78,303		830	22	74	11,791	7,040	1,613	171	117	129	127	47	4,400	48	117	14	7
17	REMOVE UPS B-1	-56	-56	2	0	0	0	-8	-5	-1	0	0	0	0	0	-3	0	0	0	0
18	REMOVE UPS OTHER TRANS.	-6,768	-6,765	2	-48	-2	-7	-1,024	-617	-144	-18	-12	-14	-12	-4	-328	-4	-10	-1	-1
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,482		782	20	68	10,758	6,418	1,468	152	105	115	115	42	4,070	44	106	13	6
20	UNIT POWER SALES	6,824	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	DALTON	37	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	WHOLESALE BLOCK POWER SALES	301	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,482		782	20	68	10,758	6,418	1,468	152	105	115	115	42	4,070	44	106	13	6
			0																	
	DISTRIBUTION		0																	
	----------		0																	
24	ACCOUNT 360	59	59	Acct 360 Level F	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	ACCOUNT 361	1,841	1,840	Acct 361	10	1	2	200	91	41	1	0	0	3	1	91	1	3	0	0
26	ACCOUNT 362	28,570	28,556	Acct 362	165	8	28	3,317	1,522	619	11	8	8	39	14	1,572	15	46	6	3
27	ACCOUNT 364	26,034	26,031	Acct 364	14	2	6	790	100	155	82	184	143	0	71	125	8	46	9	3
28	ACCOUNT 365	29,407	29,399	Acct 365	48	7	19	2,686	354	501	181	178	174	0	38	427	13	123	23	4
29	ACCOUNT 366	5,955	5,953	Acct 366	13	2	5	701	97	128	43	33	36	0	4	111	3	31	6	1
30	ACCOUNT 367	43,867	43,849	Acct 367	98	13	38	5,283	765	938	315	245	263	0	32	840	22	224	42	7
31	ACCOUNT 368	38,947	38,945	Acct 368	41	11	20	3,066	146	733	272	195	216	0	21	480	19	198	40	9
32	ACCOUNT 369	26,430	26,430	Acct 369	0	0	0	16	0	12	0	2	1	0	2	2	0	11	2	2
33	ACCOUNT 370	12,775	12,775	Acct 370	1	0	1	79	3	48	0	0	0	0	1	5	13	27	10	4
34	ACCOUNT 371	0	0	Acct 371	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	ACCOUNT 372	29	29	Acct 372	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0
36	ACCOUNT 373	15,587	15,587	Acct 373	0	0	0	0	0	0	10,104	5,483	0	0	0	0	0	0	0	0
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		390	44	119	16,141	3,078	3,176	11,009	6,329	843	41	184	3,653	95	708	137	34
			0																	
	GENERAL PLANT		0																	
	----------		0																	
	GENERAL PLANT		0																	
38	PRODUCTION	6,127	6,125	31	44	2	6	927	558	130	16	11	12	11	4	297	4	9	1	1
39	TRANSMISSION	3,141	3,140	32	33	1	3	470	280	65	7	5	5	5	2	176	2	5	1	0
40	DISTRIBUTION	23,305	23,300	33	42	5	13	1,688	339	333	747	442	86	5	19	398	10	72	14	3
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	3	1	0	190	10	7	5	22	15	0	10	35	1	3	0	1
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	2	0	0	56	25	5	1	1	1	0	9	16	1	4	1	2
43	SALES	1,133	1,133	Sales Exp	3	0	0	67	33	4	11	27	18	1	7	21	0	4	2	3
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,576		128	9	22	3,399	1,245	544	786	508	138	22	51	942	17	97	19	9
45	UNIT POWER SALES	528	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	DALTON	41	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	WHOLESALE BLOCK POWER SALES	434	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,576		128	9	22	3,399	1,245	544	786	508	138	22	51	942	17	97	19	9
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REC	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	INTANGIBLE PLANT		0												
	----------		0												
	INTANGIBLE PLANT		0												
49	PRODUCTION	639	639	31	244	0	13	28	102	27	1	3	6	3	0
50	TRANSMISSION	337	337	32	128	0	7	14	52	14	1	2	3	1	0
51	DISTRIBUTION	2,213	2,213	33	1,278	0	87	109	249	53	2	10	18	6	0
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	273	0	21	12	8	2	0	0	1	0	0
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	57	0	21	11	12	1	0	0	2	0	0
54	SALES	108	108	Sales Exp	44	0	19	9	12	2	0	0	2	0	0
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		2,025	0	168	182	436	100	5	16	32	11	0
			0												
56	DEPRECIATION EXPENSE	614,944	614,751		282,883	31	17,582	28,078	84,411	21,084	999	2,987	5,305	2,166	76
57	UNIT POWER SALES	10,754	0		0	0	0	0	0	0	0	0	0	0	0
58	DALTON	2,288	0		0	0	0	0	0	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	22,067	0		0	0	0	0	0	0	0	0	0	0	0
60	TOTAL DEPRECIATION EXPENSE	650,053	614,751		282,883	31	17,582	28,078	84,411	21,084	999	2,987	5,305	2,166	76
			0												
			0												
	ASSET RETIREMENT OBLIGATION - ARO		0												
	----------		0												
	ARO DEPRECIATION EXPENSE		0												
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	627	0	32	71	261	70	3	9	15	7	0
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	1	0	0	0	0	0	0	0	0	0	0
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	1	0	0	0	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	30	0	3	3	6	1	0	0	0	0	0
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		659	0	35	74	268	72	3	9	15	7	0
			0												
	ARO ACCRETION		0												
66	ARO ACCRETION - PRODUCTION	44,679	44,661	31	17,065	2	875	1,926	7,117	1,916	90	238	407	185	6
67	ARO ACCRETION - TRANSMISSION	58	58	21	10	0	18	14	12	0	0	0	3	0	0
68	ARO ACCRETION - DISTRIBUTION	37	37	33	21	0	1	2	4	1	0	0	0	0	0
69	ARO ACCRETION - GENERAL	335	335	35	181	0	15	16	39	9	0	1	3	1	0
70	TOTAL ARO ACCRETION	45,109	45,091		17,277	2	909	1,958	7,172	1,928	91	240	413	186	6
			0												
	ARO DEFERRAL		0												
71	ARO DEFERRAL - PRODUCTION	-46,320	-46,302	31	-17,692	-2	-907	-1,997	-7,379	-1,986	-94	-247	-422	-191	-7
72	ARO DEFERRAL - TRANSMISSION	-60	-60	32	-23	0	-1	-3	-9	-3	0	0	-1	0	0
73	ARO DEFERRAL - DISTRIBUTION	-39	-39	33	-23	0	-2	-2	-4	-1	0	0	0	0	0
74	ARO DEFERRAL - GENERAL	-391	-391	35	-212	0	-18	-19	-45	-10	0	-2	-3	-1	0
75	TOTAL ARO DEFERRAL	-46,810	-46,791		-17,949	-2	-928	-2,020	-7,437	-2,000	-94	-249	-426	-193	-7
			0												
	TAXES OTHER THAN INCOME TAXES		0												
	PROPERTY TAXES		0												
	----------		0												
1	PRODUCTION	49,736	49,716	31	18,996	2	974	2,144	7,923	2,133	101	265	453	205	7
2	TRANSMISSION	16,147	16,141	32	6,146	1	319	687	2,510	695	37	88	146	70	2
3	DISTRIBUTION	33,622	33,615	33	19,419	2	1,324	1,651	3,787	799	36	147	275	92	3
4	NUCLEAR FUEL	1,380	1,380	1	435	0	21	52	207	60	3	7	11	6	0
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	558	0	27	67	265	77	4	9	14	7	0
6	GENERAL PLANT	5,751	5,750	35	3,113	0	259	279	662	151	7	24	48	17	1
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	1	0	0	0	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	880	0	57	92	297	77	4	10	18	8	0
9	PROPERTY TAX	110,451	110,415		49,550	6	2,981	4,971	15,652	3,991	190	548	965	405	14
10	UNIT POWER SALES	2,031	0		0	0	0	0	0	0	0	0	0	0	0
11	DALTON	207	0		0	0	0	0	0	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	1,591	0		0	0	0	0	0	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	114,280	110,415		49,550	6	2,981	4,971	15,652	3,991	190	548	965	405	14
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	INTANGIBLE PLANT		0																	
			0																	
	INTANGIBLE PLANT		0																	
49	PRODUCTION	639	639	31	5	0	1	97	58	14	2	1	1	1	0	31	0	1	0	0
50	TRANSMISSION	337	337	32	4	0	0	50	30	7	1	0	1	1	0	19	0	1	0	0
51	DISTRIBUTION	2,213	2,213	33	4	0	1	160	32	32	71	42	8	0	2	38	1	7	1	0
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	0	0	0	18	1	1	0	2	1	0	1	3	0	0	0	0
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	0	0	0	5	2	1	0	0	0	0	1	2	0	0	0	0
54	SALES	106	108	Sales Exp	0	0	0	6	3	0	1	3	2	0	1	2	0	0	0	0
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		13	1	2	337	127	54	75	48	13	2	5	94	2	9	2	1
			0																	
56	DEPRECIATION EXPENSE	614,944	614,751		3,247	152	477	71,736	35,623	11,009	12,745	7,487	1,656	665	455	21,927	336	1,339	222	73
57	UNIT POWER SALES	10,754	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	DALTON	2,288	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	WHOLESALE BLOCK POWER SALES	22,067	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	TOTAL DEPRECIATION EXPENSE	650,053	614,751		3,247	152	477	71,736	35,623	11,009	12,745	7,487	1,656	665	455	21,927	336	1,339	222	73
			0																	
			0																	
	ASSET RETIREMENT OBLIGATION - ARO		0																	
			0																	
	ARO DEPRECIATION EXPENSE		0																	
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	12	0	2	248	150	35	4	3	3	3	1	80	1	3	0	0
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	0	0	0	5	2	1	1	1	0	0	0	1	0	0	0	0
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		12	0	2	254	152	36	6	4	4	3	1	81	1	3	0	0
			0																	
	ARO ACCRETION		0																	
66	ARO ACCRETION - PRODUCTION	44,679	44,661	31	318	13	44	6,762	4,072	949	119	82	90	80	28	2,166	29	69	9	4
67	ARO ACCRETION - TRANSMISSION	58	58	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	ARO ACCRETION - DISTRIBUTION	37	37	33	0	0	0	3	1	1	1	1	0	0	0	1	0	0	0	0
69	ARO ACCRETION - GENERAL	335	335	35	1	0	0	30	11	5	7	4	1	0	0	8	0	1	0	0
70	TOTAL ARO ACCRETION	45,109	45,091		320	13	44	6,794	4,084	954	127	87	91	80	29	2,175	29	70	9	4
			0																	
	ARO DEFERRAL		0																	
71	ARO DEFERRAL - PRODUCTION	-46,320	-46,302	31	-330	-13	-45	-7,010	-4,222	-984	-123	-85	-93	-83	-30	-2,246	-30	-71	-9	-4
72	ARO DEFERRAL - TRANSMISSION	-60	-60	32	-1	0	0	-9	-5	-1	0	0	0	0	0	-3	0	0	0	0
73	ARO DEFERRAL - DISTRIBUTION	-39	-39	33	0	0	0	-3	-1	-1	-1	-1	0	0	0	-1	0	0	0	0
74	ARO DEFERRAL - GENERAL	-391	-391	35	-1	0	0	-35	-13	-6	-8	-5	-1	0	-1	-10	0	-1	0	0
75	TOTAL ARO DEFERRAL	-46,810	-46,791		-332	-13	-46	-7,057	-4,241	-991	-132	-91	-95	-83	-30	-2,259	-31	-73	-9	-4
			0																	
	TAXES OTHER THAN INCOME TAXES		0																	
	PROPERTY TAXES		0																	
			0																	
1	PRODUCTION	49,736	49,716	31	354	14	49	7,527	4,533	1,056	132	91	100	89	32	2,411	33	77	10	4
2	TRANSMISSION	16,147	16,141	32	169	4	15	2,418	1,440	333	35	24	26	26	10	902	10	24	3	1
3	DISTRIBUTION	33,622	33,615	33	61	7	18	2,436	489	480	1,077	637	124	7	28	573	14	104	20	5
4	NUCLEAR FUEL	1,380	1,380	1	11	0	1	266	176	27	7	5	5	3	1	73	1	2	0	0
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	14	1	2	342	225	35	9	6	6	3	1	94	1	3	0	0
6	GENERAL PLANT	5,751	5,750	35	19	1	3	509	188	81	116	75	20	3	7	142	3	14	3	1
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	12	1	2	269	149	39	16	11	5	3	2	84	1	4	1	0
9	PROPERTY TAX	110,451	110,415		641	28	90	13,768	7,201	2,052	1,392	849	287	134	81	4,280	63	228	36	13
10	UNIT POWER SALES	2,031	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DALTON	207	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	WHOLESALE BLOCK POWER SALES	1,591	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	TOTAL PROPERTY TAX	114,280	110,415		641	28	90	13,768	7,201	2,052	1,392	849	287	134	81	4,280	63	228	36	13
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
	PAYROLL TAX		0												
			0												
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count	19,512	2	1,964	1,866	4,506	1,075	49	152	333	123	4
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,367	Prod Wages	2,433	0	125	275	1,015	273	13	34	58	26	1
16	PAYROLL TAX	44,626	44,615		21,945	2	2,089	2,141	5,520	1,348	62	186	391	149	5
17	UNIT POWER SALES	370	0		0	0	0	0	0	0	0	0	0	0	0
18	DALTON	136	0		0	0	0	0	0	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	1,365	0		0	0	0	0	0	0	0	0	0	0	0
20	TOTAL PAYROLL TAXES	46,497	44,615		21,945	2	2,089	2,141	5,520	1,348	62	186	391	149	5
			0												
	REVENUE TAX		0												
			0												
21	MISCELLANEOUS LICENSES	18	18	38	7	0	0	1	3	1	0	0	0	0	0
			0												
	OTHER TAXES		0												
			0												
22	GA. OCCUPATION TAX	5	5	38	2	0	0	0	1	0	0	0	0	0	0
23	LEASED PROPERTY TAXES	1,077	1,077	36	487	0	29	49	152	39	2	5	9	4	0
24	OTHER EXCISE TAX	9	9	36	4	0	0	0	1	0	0	0	0	0	0
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	6	0	0	1	2	1	0	0	0	0	0
26	TOTAL OTHER TAXES	1,106	1,106		499	0	30	50	157	40	2	6	10	4	0
			0												
27	TAXES OTHER THAN INC. TAXES	156,201	156,153		72,000	8	5,100	7,163	21,332	5,379	254	739	1,366	558	19
28	UNIT POWER SALES	2,401	0		0	0	0	0	0	0	0	0	0	0	0
29	DALTON	343	0		0	0	0	0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	2,956	0		0	0	0	0	0	0	0	0	0	0	0
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	156,153		72,000	8	5,100	7,163	21,332	5,379	254	739	1,366	558	19
			0												
	AMOR. OF INV. TAX CREDIT		0												
			0												
32	AMOR. OF INV. TAX CREDIT	-12,661	-12,657	36	-5,725	-1	-345	-572	-1,793	-455	-22	-63	-111	-46	-2
33	UNIT POWER SALES	-255	0		0	0	0	0	0	0	0	0	0	0	0
34	DALTON	-34	0		0	0	0	0	0	0	0	0	0	0	0
35	WHOLESALE BLOCK POWER SALES	-397	0		0	0	0	0	0	0	0	0	0	0	0
36	TOTAL AMOR. OF INV. TAX CREDIT	-13,347	-12,657		-5,725	-1	-345	-572	-1,793	-455	-22	-63	-111	-46	-2
			0												
	SALARIES AND WAGES		0												
			0												
31	PRODUCTION	175837	175,767	Demand Prod Exp- Net of Wholesale	67,160	8	3,444	7,580	28,011	7,540	355	937	1,601	727	25
32	TRANSMISSION	40,993	40,977	Trans. Exp Net of Wholesale	15,600	2	806	1,750	6,415	1,762	90	219	371	175	6
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	74,525	6	6,264	8,690	14,184	2,595	117	555	1,009	317	11
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	59,031	4	4,591	2,515	1,663	529	16	68	321	62	0
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	13,607	1	4,985	2,468	2,931	349	10	70	368	95	1
36	SALES	30,969	30,969	Sales Exp.	12,673	1	5,432	2,676	3,570	448	13	63	466	141	1
37	TOTAL SALARIES AND WAGES	482,636	482,524		242,596	22	25,522	25,699	56,773	13,223	601	1,913	4,137	1,516	44
			0												
	HEADCOUNT		0												
			0												
38	PRODUCTION	2,604	2,603	31	995	0	51	112	415	112	5	14	24	11	0
39	TRANSMISSION	843	843	32	321	0	17	36	131	36	2	5	8	4	0
40	DISTRIBUTION	2,330	2,330	33	1,346	0	92	114	262	55	2	10	19	6	0
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	1,000	0	78	43	28	9	0	1	5	1	0
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	200	0	73	37	43	5	0	1	5	1	0
43	SALES	582	582	Sales Exp.	238	0	102	50	67	8	0	1	9	3	0
44	TOTAL HEADCOUNT	8,038	8,036		4,100	0	413	392	947	226	10	32	70	26	1
			0												
			0												
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	PAYROLL TAX		0																	
			0																	
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count.	167	10	23	3,846	1,785	534	434	344	144	34	66	1,149	18	80	16	13
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,367	Prod Wages	45	2	6	964	581	135	17	12	13	11	4	309	4	10	1	1
16	PAYROLL TAX	44,626	44,615		212	11	30	4,810	2,366	669	450	356	156	45	70	1,457	23	89	17	14
17	UNIT POWER SALES	370	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	DALTON	136	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	WHOLESALE BLOCK POWER SALES	1,365	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	TOTAL PAYROLL TAXES	46,497	44,615		212	11	30	4,810	2,366	669	450	356	156	45	70	1,457	23	89	17	14
			0																	
	REVENUE TAX		0																	
			0																	
21	MISCELLANEOUS LICENSES	18	18	38	0	0	0	3	2	0	0	0	0	0	0	1	0	0	0	0
			0																	
	OTHER TAXES		0																	
			0																	
22	GA. OCCUPATION TAX	5	5	38	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0
23	LEASED PROPERTY TAXES	1,077	1,077	36	6	0	1	132	68	20	14	8	3	1	1	41	1	2	0	0
24	OTHER EXCISE TAX	9	9	36	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	0	0	0	2	1	0	0	0	0	0	0	1	0	0	0	0
26	TOTAL OTHER TAXES	1,106	1,106		6	0	1	136	71	21	14	9	3	1	1	43	1	2	0	0
			0																	
27	TAXES OTHER THAN INC. TAXES	156,201	156,153		860	40	121	18,717	9,639	2,742	1,857	1,213	447	181	152	5,781	86	320	54	27
28	UNIT POWER SALES	2,401	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	DALTON	343	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	WHOLESALE BLOCK POWER SALES	2,956	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	156,153		860	40	121	18,717	9,639	2,742	1,857	1,213	447	181	152	5,781	86	320	54	27
			0																	
	AMOR. OF INV. TAX CREDIT		0																	
			0																	
32	AMOR. OF INV. TAX CREDIT	-12,661	-12,657	36	-73	-3	-10	-1,555	-804	-235	-162	-99	-32	-15	-9	-486	-7	-26	-4	-1
33	UNIT POWER SALES	-255	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	DALTON	-34	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	WHOLESALE BLOCK POWER SALES	-397	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	TOTAL AMOR. OF INV. TAX CREDIT	-13,347	-12,657		-73	-3	-10	-1,555	-804	-235	-162	-99	-32	-15	-9	-486	-7	-26	-4	-1
			0																	
	SALARIES AND WAGES		0																	
			0																	
31	PRODUCTION	175837	175,767	Demand Prod Exp- Net of Wholesale	1,253	51	172	26,611	16,027	3,734	467	322	354	314	112	8,525	115	271	34	15
32	TRANSMISSION	40,993	40,977	Trans. Exp Net of Wholesale	390	12	39	6,169	3,690	853	95	65	72	68	25	2,205	26	62	8	3
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	184	22	61	8,338	1,441	1,625	5,792	3,421	516	13	151	1,663	66	398	82	21
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	70	27	8	3,898	205	137	99	452	317	2	206	715	12	59	9	12
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	51	3	5	1,270	553	124	12	33	20	10	201	360	14	80	27	44
36	SALES	30,969	30,969	Sales Exp.	81	3	5	1,825	905	112	312	743	496	18	179	575	13	109	42	71
37	TOTAL SALARIES AND WAGES	482,636	482,524		2,028	118	291	48,112	22,821	6,584	6,777	5,035	1,775	426	873	14,044	245	979	200	167
			0																	
	HEADCOUNT		0																	
			0																	
38	PRODUCTION	2,604	2,603	31	19	1	3	394	237	55	7	5	5	5	2	126	2	4	0	0
39	TRANSMISSION	843	843	32	9	0	1	126	75	17	2	1	1	1	1	47	1	1	0	0
40	DISTRIBUTION	2,330	2,330	33	4	0	1	169	34	33	75	44	9	0	2	40	1	7	1	0
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	1	0	0	66	3	2	2	8	5	0	3	12	0	1	0	0
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	1	0	0	19	8	2	0	0	0	0	3	5	0	1	0	1
43	SALES	582	582	Sales Exp.	2	0	0	34	17	2	6	14	9	0	3	11	0	2	1	1
44	TOTAL HEADCOUNT	8,038	8,036		35	2	5	808	375	112	91	72	30	7	14	241	4	17	3	3
			0																	
			0																	
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
1	TOTAL EXPENSES	6,752,790	6,296,058		2,361,867	275	159,264	282,008	941,850	250,771	11,062	31,180	53,596	25,800	790
	LESS:		0												
2	NUCLEAR FUEL EXPENSE	82,749	82,722	1	26,107	3	1,247	3,114	12,403	3,600	164	399	633	337	11
3	DEPRECIATION EXPENSE	650,053	614,751		282,883	31	17,582	28,078	84,411	21,084	999	2,967	5,305	2,166	76
4	ARO DEPRECIATION EXPENSE	1,701	1,700		659	0	35	74	268	72	3	9	15	7	0
5	ARO ACCRETION	45,109	45,091		17,277	2	909	1,958	7,172	1,926	91	240	413	186	6
6	ARO DEFERRAL	-46,810	-46,791		-17,949	-2	-928	-2,020	-7,437	-2,000	-94	-249	-426	-193	-7
7	NUCLEAR DECOM EXPENSE	11,647	11,642		4,449	1	228	502	1,855	499	24	62	106	48	2
8	DEFERRED INCOME TAXES	-115,523	-110,426	Rate Base less CWC	-50,312	-6	-3,090	-5,019	-15,525	-3,946	-193	-556	-963	-402	-14
9	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,725	-1	-345	-572	-1,793	-455	-22	-63	-111	-46	-2
			0												
10	CWC ALLOCATOR	6,137,212	5,710,025		2,124,478	246	143,626	255,894	660,495	229,991	10,090	28,351	48,624	23,697	717
			0												
11	ALLOCATION OF CWC	149,850	139,420		51,873	6	3,507	6,248	21,010	5,616	246	692	1,187	579	18
			0												
			0												
	STATE TAX CALCULATION		0												
			0												
			0												
1	REVENUE	7,653,854	7,122,852		2,674,892	310	187,682	345,183	1,133,625	291,993	12,238	37,811	64,799	31,853	901
	LESS:		0												
2	O & M EXPENSES	5,600,318	5,220,691		1,941,659	225	124,781	216,766	745,479	205,997	9,442	24,360	41,745	20,044	653
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		287,331	32	17,810	28,580	86,266	21,583	1,022	3,049	5,411	2,214	78
4	TAXES OTHER THAN INC. TAX	161,901	156,153		72,000	8	5,100	7,163	21,332	5,379	254	739	1,366	558	19
5	INTEREST EXPENSE	317,393	303,288		137,875	15	8,478	13,783	42,677	10,854	529	1,528	2,645	1,105	38
6	NET INCOME BEFORE INC. TAXES	912,543	816,327		236,027	31	31,513	78,870	237,870	48,179	991	8,135	13,633	7,931	113
			0												
	PLUS:		0												
7	NON-DEDUCTIBLE DEPR	43,845	41,911	Rate Base less CWC	19,095	2	1,173	1,905	5,692	1,498	73	211	366	153	5
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,991	0	122	199	614	156	8	22	38	16	1
			0												
	LESS:		0												
9	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0
10	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	5,978	1	367	596	1,845	469	23	66	114	48	2
11	STATE INCOME TAX DEDUCTION	53,617	48,084		14,215	2	1,836	4,550	13,728	2,794	59	470	788	456	7
			0												
12	INCOME SUBJECT TO STATE TAX	893,616	801,402		236,920	31	30,605	75,828	228,804	46,570	990	7,832	13,134	7,596	111
13	STATE INCOME TAX RATE	6.00%	2	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
			0												
14	TAX ON ORDINARY INCOME	53,617	48,084		14,215	2	1,836	4,550	13,728	2,794	59	470	788	456	7
15	STATE TAX CREDITS	-30,838	-29,477	Rate Base less CWC	-13,431	-1	-825	-1,340	-4,144	-1,053	-51	-149	-257	-107	-4
16	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0
17	TAXES ACCRUED	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0
18	TAX RATE DIFFERENTIAL	12	11	Rate Base less CWC	5	0	0	1	2	0	0	0	0	0	0
			0												
19	NET STATE INCOME TAX	22,791	18,618		790	0	1,012	3,210	9,586	1,741	8	321	531	348	3
			0												

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
1	TOTAL EXPENSES	6,752,790	6,296,058		41,474	1,603	5,340	989,237	589,519	111,639	53,736	38,317	21,698	10,215	6,623	271,909	3,433	10,341	1,538	972
	LESS:		0																	
2	NUCLEAR FUEL EXPENSE	82,749	82,722	1	664	24	78	15,975	10,527	1,643	399	275	302	158	61	4,377	61	133	18	7
3	DEPRECIATION EXPENSE	650,053	614,751		3,247	152	477	71,736	35,623	11,009	12,745	7,487	1,656	665	455	21,927	336	1,339	222	73
4	ARO DEPRECIATION EXPENSE	1,701	1,700		12	0	2	254	152	36	6	4	4	3	1	81	1	3	0	0
5	ARO ACCRETION	45,109	45,091		320	13	44	6,794	4,084	954	127	87	91	80	29	2,175	29	70	9	4
6	ARO DEFERRAL	-46,810	-46,791		-332	-13	-46	-7,057	-4,241	-991	-132	-91	-95	-83	-30	-2,259	-31	-73	-9	-4
7	NUCLEAR DECOM EXPENSE	11,647	11,642		83	3	11	1,763	1,062	247	31	21	23	21	7	565	8	18	2	1
8	DEFERRED INCOME TAXES	-115,523	-110,426	Rate Base less CWC	-639	-28	-89	-13,609	-7,056	-2,071	-1,099	-700	-299	-135	-83	-4,247	-63	-230	-37	-13
9	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-73	-3	-10	-1,555	-804	-235	-162	-99	-32	-15	-9	-486	-7	-26	-4	-1
			0																	
10	CWC ALLOCATOR	6,137,212	5,710,025		38,193	1,455	4,874	914,934	550,173	101,047	41,822	31,333	20,047	9,520	6,192	249,777	3,100	9,107	1,337	905
			0																	
11	ALLOCATION OF CWC	149,850	139,420		933	36	119	22,340	13,433	2,467	1,021	765	489	232	151	6,099	76	222	33	22
			0																	
			0																	
	STATE TAX CALCULATION		0																	
			0																	
			0																	
1	REVENUE	7,653,854	7,122,852		45,138	1,631	5,995	1,089,360	620,256	120,025	62,131	47,049	25,251	11,826	8,582	287,955	2,928	10,667	1,499	1,273
	LESS:		0																	
2	O & M EXPENSES	5,600,318	5,220,691		36,299	1,448	4,504	862,142	538,498	96,635	36,138	25,566	17,948	8,611	4,946	242,327	3,454	8,934	1,361	708
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		3,330	156	486	73,499	36,685	11,256	12,776	7,508	1,679	686	462	22,492	344	1,357	225	74
4	TAXES OTHER THAN INC. TAX	161,901	156,153		860	40	121	18,717	9,639	2,742	1,857	1,213	447	181	152	5,781	86	320	54	27
5	INTEREST EXPENSE	317,393	303,288		1,758	77	245	37,514	19,500	5,684	3,008	1,919	823	372	231	11,684	174	631	102	38
6	NET INCOME BEFORE INC. TAXES	912,543	816,327		2,890	-90	637	97,468	15,934	3,707	8,353	10,842	4,354	1,976	2,791	5,672	-1,129	-576	-243	428
			0																	
	PLUS:		0																	
7	NON-DEDUCTIBLE DEPR.	43,845	41,911	Rate Base less CWC	243	11	34	5,165	2,678	786	417	266	113	51	32	1,612	24	87	14	5
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	25	1	4	538	279	82	43	28	12	5	3	168	3	9	1	1
			0																	
	LESS:		0																	
9	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	76	3	11	1,617	838	246	131	83	35	16	10	505	8	27	4	2
11	STATE INCOME TAX DEDUCTION	53,617	48,084		174	-5	38	5,749	1,022	245	491	626	252	114	159	393	-63	-29	-13	24
			0																	
12	INCOME SUBJECT TO STATE TAX	893,616	801,402		2,908	-77	626	95,825	17,031	4,084	8,192	10,426	4,192	1,902	2,657	6,554	-1,047	-478	-218	407
13	STATE INCOME TAX RATE	6.00%	2	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
			0																	
14	TAX ON ORDINARY INCOME	53,617	48,084		174	-5	38	5,749	1,022	245	491	626	252	114	159	393	-63	-29	-13	24
15	STATE TAX CREDITS	-30,838	-29,477	Rate Base less CWC	-171	-8	-24	-3,653	-1,884	-553	-293	-187	-80	-36	-22	-1,134	-17	-62	-10	-4
16	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TAXES ACCRUED	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TAX RATE DIFFERENTIAL	12	11	Rate Base less CWC	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0
			0																	
19	NET STATE INCOME TAX	22,791	18,618		4	-12	14	2,118	-861	-308	198	439	172	78	137	-740	-80	-90	-23	21
			0																	

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	FEDERAL TAX CALCULATION	TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM
			0												
			0												
			0												
20	REVENUE	7,653,854	7,122,852		2,674,892	310	187,682	345,183	1,133,625	291,993	12,238	37,811	64,799	31,853	901
	LESS:		0												
21	O & M EXPENSES	5,600,318	5,220,691		1,941,659	225	124,781	216,786	745,479	205,997	9,442	24,360	41,745	20,044	653
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		287,331	32	17,810	28,580	86,266	21,583	1,022	3,049	5,411	2,214	78
23	TAXES OTHER THAN INC. TAX	161,901	156,153		72,000	8	5,100	7,163	21,332	5,379	254	739	1,366	558	19
24	INTEREST EXPENSE	317,393	303,288		137,875	15	8,478	13,783	42,677	10,854	529	1,528	2,645	1,106	38
25	NET INCOME BEFORE INC. TAXES	912,543	816,327		236,027	31	31,513	78,870	237,870	48,179	991	8,135	13,633	7,931	113
			0												
	PLUS:		0												
26	NON-DEDUCTIBLE DEPR.	42,905	41,012	Rate Base less CWC	18,686	2	1,148	1,864	5,766	1,465	72	207	358	149	5
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,991	0	122	199	614	156	8	22	38	16	1
28	STATE TAX CREDITS	30,838	29,477	Rate Base less CWC	13,431	1	825	1,340	4,144	1,053	51	149	257	107	4
			0												
	LESS:		0												
29	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0.	0	0	0	0	0
30	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	5,978	1	367	596	1,845	469	23	66	114	48	2
31	MANUFACTURERS DEDUCTION	5,460	5,219	Rate Base less CWC	2,378	0	146	237	734	186	9	26	46	19	1
32	STATE INCOME TAX DEDUCTION	53,617	48,084		14,215	2	1,836	4,550	13,728	2,794	59	470	788	456	7
			0												
33	INCOME SUBJECT TO FED. TAX	918,054	824,762		247,563	32	31,259	76,890	232,088	47,405	1,031	7,950	13,338	7,681	114
34	FEDERAL INCOME TAX RATE	0	10	0	0	0	0	0	0	0	0	0	0	0	0
			0												
35	TAX ON ORDINARY INCOME	321,319	288,667		86,647	11	10,941	26,911	81,231	16,592	361	2,782	4,668	2,688	40
36	STATE TAX CREDITS	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0
37	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0
38	TAXES ACCRUED	472	451	Rate Base less CWC	206	0	13	21	63	16	1	2	4	2	0
39	TAX RATE DIFFERENTIAL	-2,363	-2,259	Rate Base less CWC	-1,029	0	-63	-103	-318	-81	-4	-11	-20	-8	0
			0												
40	NET FEDERAL INCOME TAX	319,428	286,859		85,823	11	10,890	26,829	80,977	16,527	358	2,773	4,652	2,682	39
			0												
41	TOTAL INCOME TAXES	342,219	305,477		86,613	11	11,902	30,040	90,562	18,268	366	3,095	5,183	3,030	42
			0												
			0												
			0												
	OTHER INFORMATION		0												
			0												
	TOTAL RATE BASE	11,932,087	11,401,820		5,183,263	577	318,704	518,177	1,604,406	408,048	19,885	57,448	99,430	41,572	1,443
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,401		5,131,391	571	315,197	511,929	1,583,396	402,433	19,638	56,756	98,243	40,994	1,426
	WORKING CAPITAL	149,850	139,420		51,873	6	3,507	6,248	21,010	5,616	246	692	1,187	579	18
	INTEREST RATE FOR INT. EXP.	0.026599966													
	INTEREST EXPENSE	317,393													

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	FEDERAL TAX CALCULATION	TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-MLM	RATE TOU - SC	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
			0																	
			0																	
			0																	
20	REVENUE	7,653,854	7,122,852		45,138	1,631	5,995	1,089,360	620,256	120,025	62,131	47,049	25,251	11,826	8,582	287,955	2,928	10,667	1,499	1,273
	LESS:		0																	
21	O & M EXPENSES	5,600,318	5,220,691		36,299	1,448	4,504	862,142	538,498	96,635	36,138	25,566	17,948	8,611	4,946	242,327	3,454	8,934	1,361	708
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,393		3,330	156	488	73,499	36,685	11,256	12,776	7,508	1,679	686	462	22,492	344	1,357	225	74
23	TAXES OTHER THAN INC. TAX	161,901	156,153		860	40	121	18,717	9,639	2,742	1,857	1,213	447	181	152	5,781	86	320	54	27
24	INTEREST EXPENSE	317,393	303,286		1,758	77	245	37,514	19,500	5,684	3,008	1,919	823	372	231	11,684	174	631	102	36
25	NET INCOME BEFORE INC. TAXES	912,543	816,327		2,890	-90	637	97,488	15,934	3,707	8,353	10,842	4,354	1,976	2,791	5,672	-1,129	-576	-243	428
			0																	
	PLUS:		0																	
26	NON-DEDUCTIBLE DEPR.	42,905	41,012	Rate Base less CWC	237	10	33	5,054	2,621	769	408	260	111	50	31	1,577	24	86	14	5
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	25	1	4	538	279	82	43	28	12	5	3	168	3	9	1	1
28	STATE TAX CREDITS	30,838	29,477	Rate Base less CWC	171	8	24	3,633	1,884	553	293	187	80	36	22	1,134	17	62	10	4
			0																	
	LESS:		0																	
29	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	MEDICARE ACT SAVINGS	13,726	13,120	Rate Base less CWC	76	3	11	1,617	838	246	131	83	35	16	10	505	8	27	4	2
31	MANUFACTURERS DEDUCTION	5,460	5,219	Rate Base less CWC	30	1	4	643	334	98	52	33	14	6	4	201	3	11	2	1
32	STATE INCOME TAX DEDUCTION	53,617	48,084		174	-5	36	5,749	1,022	245	491	626	252	114	159	393	-63	-29	-13	24
			0																	
33	INCOME SUBJECT TO FED. TAX	918,054	824,762		3,043	-71	645	98,703	18,524	4,522	8,424	10,574	4,255	1,931	2,674	7,452	-1,034	-429	-210	410
34	FEDERAL INCOME TAX RATE	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0																	
35	TAX ON ORDINARY INCOME	321,319	288,667		1,065	-25	226	34,546	6,483	1,583	2,948	3,701	1,489	676	936	2,608	-362	-150	-74	144
36	STATE TAX CREDITS	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	TAXES ACCRUED	472	451	Rate Base less CWC	3	0	0	56	29	8	4	3	1	1	0	17	0	1	0	0
39	TAX RATE DIFFERENTIAL	-2,363	-2,259	Rate Base less CWC	-13	-1	-2	-278	-144	-42	-22	-14	-6	-3	-2	-67	-1	-5	-1	0
			0																	
40	NET FEDERAL INCOME TAX	319,428	286,859		1,055	-25	224	34,323	6,368	1,549	2,930	3,690	1,484	674	935	2,539	-363	-154	-74	143
			0																	
41	TOTAL INCOME TAXES	342,219	305,477		1,058	-36	238	36,442	5,507	1,241	3,129	4,128	1,656	752	1,072	1,799	-443	-244	-97	164
			0																	
			0																	
			0																	
	OTHER INFORMATION		0																	
			0																	
	TOTAL RATE BASE	11,932,087	11,401,820		66,105	2,912	9,211	1,410,289	733,100	213,693	113,098	72,150	30,943	13,976	8,666	439,247	6,551	23,731	3,837	1,360
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,401		65,172	2,877	9,092	1,387,949	719,666	211,226	112,077	71,385	30,453	13,744	8,514	433,148	6,475	23,509	3,804	1,338
	WORKING CAPITAL	149,850	139,420		933	36	119	22,340	13,433	2,467	1,021	765	489	232	151	6,099	76	222	33	22
	INTEREST RATE FOR INT. EXP.	0.026599968																		
	INTEREST EXPENSE	317,393																		

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
1	ENERGY AT GENERATION Full Rqmts	92,420,089	29,158,080	3,693	1,393,062	3,478,353	13,852,761	4,021,002	183,460	445,858	707,020	376,737	12,382	741,282	26,680
2	LEVEL A - Demand	100.000000%	38.194503%	0.004794%	1.958752%	4.310890%	15.929924%	4.288012%	0.202140%	0.533055%	0.910676%	0.413177%	0.014453%	0.712553%	0.028862%
3	LEVEL B-1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
4	LEVEL B-2	12,248,907	5,676,849	707	307,756	610,265	2,092,634	515,802	25,306	72,901	133,435	51,442	1,929	73,828	3,534
5	LEVEL C	14,775,675	6,860,831	855	371,943	737,544	2,529,014	623,380	30,583	88,105	161,265	62,171	2,331	75,222	4,272
6	LEVEL D	686,362	172,605	21	9,357	18,622	65,474	31,243	3,389	3,129	4,072	4,419	59	35,770	108
7	LEVEL E	627,317	171,977	21	9,323	18,554	65,234	28,520	3,377	3,118	4,057	4,402	59	7,292	107
8	LEVEL F	16,285,934	7,896,592	1,077	381,681	763,169	2,548,658	617,138	29,063	104,488	171,436	64,274	2,594	40,672	5,198
9	LEVEL G	14,475,138	7,739,555	1,056	374,062	747,888	2,483,865	498,751	13,840	95,347	167,496	60,081	2,542	15,994	5,094
10	LEVELS B-2 THRU F- Cust	1,445	60	0	37	32	151	109	5	9	23	27	0	30	0
11	LEVELS F & G	2,355,644	2,027,433	93	157,708	71,027	41,679	707	22	1,670	6,712	494	4	24	14
12	LEVEL G	2,354,735	2,027,393	93	157,688	71,007	41,577	626	18	1,662	6,692	484	4	10	14
13	TOTAL ALL LEVELS	2,356,180	2,027,473	93	157,725	71,039	41,728	735	23	1,671	6,715	511	4	40	14
14	PADMOUNT SINGLE PHASE	874,062	839,424	42	24,585	7,020	1,961	31	3	170	549	22	0	0	0
15	PADMOUNT THREE PHASE	73,818	24,904	0	15,277	14,989	14,161	314	4	369	1,635	248	4	0	3
16	OVERHEAD SINGLE PHASE	1,247,681	1,150,854	65	66,107	20,986	5,917	34	6	632	1,656	55	0	0	0
17	OVERHEAD THREE PHASE	121,817	33,086	3	41,016	25,276	16,412	41	2	511	3,975	184	0	0	0
18	PADMOUNT SINGLE PHASE - WTD	128,426	109,685	35	12,314	4,219	1,473	23	2	90	381	13	0	0	0
19	PADMOUNT THREE PHASE - WTD	25,253	1,386	0	5,101	5,631	9,822	257	4	278	1,134	204	3	0	3
20	OVERHEAD SINGLE PHASE - WTD	357,037	296,465	49	39,735	13,515	4,446	28	4	407	1,244	42	0	0	0
21	OVERHEAD THREE PHASE - WTD	58,324	9,623	3	17,610	14,243	12,331	34	2	355	2,987	151	0	0	0
22	COMB OVERHEAD ALLOC - WTD	508,675	321,484	57	65,523	50,547	36,506	116	9	1,329	9,010	434	0	0	0
23	TOTAL THREE PHASE CUSTOMER	188,140	54,099	3	53,341	38,881	30,676	418	7	877	5,416	464	5	2	3
24	TOTAL KWH METERED CUSTS	2,193,572	2,027,475	93	157,725	0	0	0	0	0	6,715	0	0	0	0
25	TOTAL DEMAND METERED CUSTS	120,305	0	0	0	71,039	41,728	735	23	1,671	0	510	4	39	14
26	TOTAL UNMETERED CUSTS	42,303	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL CUSTOMERS	2,356,180	2,027,475	93	157,725	71,039	41,728	735	23	1,671	6,715	510	4	39	14
28	WEIGHTED CUSTOMERS	2,413,958	2,027,494	93	157,915	71,400	43,799	5,770	175	1,766	6,772	890	4	723	280
29	WEIGHTED METERS	3,771,931	2,026,498	545	156,171	188,965	150,936	110,043	3,324	6,291	40,150	11,056	23	14,794	5,750
30	RETAIL MWH SALES	87,235,470	27,369,177	3,466	1,307,596	3,264,960	13,004,314	3,785,448	173,277	419,035	663,685	353,912	11,622	705,567	25,043
31	Gross Prod Plt Net of Wholesale Assignment	10,134,845	3,870,954	486	198,517	436,902	1,614,473	434,583	20,487	54,024	92,296	41,875	1,465	72,216	2,925
32	Gross Trans Plt Net of UPS Assignment	3,272,654	1,245,622	156	64,567	139,339	508,749	140,772	7,408	17,474	29,624	14,164	462	34,256	910
33	Gross Distrib Plt Net of Wholesale Assignment	6,788,944	3,921,178	383	267,441	333,290	764,614	161,253	7,276	29,714	55,489	18,512	688	12,359	1,353
34	Gross General Plt	937,738	498,578	48	41,432	44,659	106,060	24,202	1,108	3,831	7,732	2,749	90	3,082	211
35	Gross General Plt Net of Wholesale Assignment	921,021	498,578	48	41,432	44,659	106,060	24,202	1,108	3,831	7,732	2,749	90	3,082	211
36	Total Gross Plt	21,431,219	9,689,983	1,090	583,490	968,856	3,034,506	770,742	36,740	106,468	187,846	78,353	2,740	123,352	5,477
37	Salaries & Wages	482,636	242,596	22	25,522	25,699	56,773	13,223	601	1,913	4,137	1,516	44	2,028	118
38	Base + Fuel Rate Revenue- Total	6,650,532	2,485,285	291	176,870	326,959	1,069,927	274,227	11,410	35,704	61,290	30,143	844	41,817	1,512
39	Net Plant net of Wholesale	12,676,907	5,810,159	649	350,505	576,687	1,790,515	453,639	21,744	63,041	111,326	46,301	1,617	73,259	3,225
40	Base + Fuel Rate Revenue- Retail														
41	Salaries & Wages	482636	242,596	22	25,522	25,699	56,773	13,223	601	1,913	4,137	1,516	44	2,028	118
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	32.5731%	0.0041%	1.7310%	3.9774%	15.1433%	4.2962%	0.1932%	0.4917%	0.7930%	0.4152%	0.0132%	0.7728%	0.0275%
43															
44															
45															
46	4 CP @ B-2	15,311,133	7,096,061	884	384,695	762,831	2,615,792	644,753	31,632	91,126	166,794	64,303	2,411	92,285	4,418
47	4 CP @ Generation	15,398,530	7,136,566	889	386,891	767,185	2,630,723	648,433	31,813	91,646	167,746	64,670	2,425	92,812	4,443
48															
Peak & Avg															
	Load Factor (Energy PCT)	55.09%	55.09%	55.09%	65.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%
	MWH @ Generation	100.0000%	31.5495%	0.0040%	1.5073%	3.7636%	14.9889%	4.3508%	0.1985%	0.4824%	0.7650%	0.4076%	0.0134%	0.8021%	0.0289%
	Energy Component	55.090000%	17.380622%	0.002201%	0.830380%	2.073385%	8.257389%	2.396849%	0.109357%	0.265768%	0.421442%	0.224566%	0.007381%	0.441865%	0.015903%
	Demand Pct	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%
	4 CP @ Generation	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
	Demand Component	44.910000%	20.813882%	0.002593%	1.128372%	2.237604%	7.672536%	1.891163%	0.092783%	0.267287%	0.489233%	0.188611%	0.007073%	0.270687%	0.012958%
	Total Peak & Avg	100.000000%	38.194503%	0.004794%	1.958752%	4.310890%	15.929924%	4.288012%	0.202140%	0.533055%	0.910676%	0.413177%	0.014453%	0.712553%	0.028862%

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS, TOU-FS, IOP	RATE SAS	RATE OGS
1	ENERGY AT GENERATION Full Rqmts	92,420,089	87,059	17,842,469	11,757,386	1,834,993	445,931	306,921	337,663	176,776	68,385	4,888,332	68,042	148,358	19,945	7,496
2	LEVEL A - Demand	100.000000%	0.097940%	15.134106%	9.114779%	2.123555%	0.265812%	0.182950%	0.201275%	0.178531%	0.063719%	4.848474%	0.065477%	0.154137%	0.019177%	0.008563%
3	LEVEL B-1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	LEVEL B-2	12,248,907	12,558	1,226,942	574,509	280,857	0	0	0	19,954	6,261	527,656	6,797	17,920	1,988	1,117
5	LEVEL C	14,775,675	15,178	1,481,202	682,131	339,433	0	0	0	24,115	7,567	637,706	8,214	21,657	2,403	1,350
6	LEVEL D	686,362	382	138,355	88,966	7,834	0	0	0	0	190	101,172	207	711	61	34
7	LEVEL E	627,317	380	137,010	72,087	7,805	0	0	0	0	190	92,614	206	708	61	34
8	LEVEL F	16,285,934	15,651	2,159,258	321,983	377,339	123,680	87,762	97,991	0	8,109	343,562	8,693	89,009	16,458	2,540
9	LEVEL G	14,475,138	8,355	1,284,741	38,996	317,890	121,232	86,025	96,051	0	7,949	200,587	8,521	80,702	16,012	2,486
10	LEVELS B-2 THRU F- Cust	1,445	1	611	103	43	0	0	0	1	0	160	0	18	2	2
11	LEVELS F & G	2,355,644	15	1,833	34	1,209	3,892	17,815	12,471	0	8,125	289	488	1,331	257	297
12	LEVEL G	2,354,735	14	1,404	5	1,168	3,592	17,815	12,471	0	8,125	210	488	1,325	255	295
13	TOTAL ALL LEVELS	2,356,180	15	2,015	108	1,211	3,892	17,815	12,471	1	8,125	370	488	1,343	257	297
14	PADMOUNT SINGLE PHASE	874,062	1	38	0	40	0	12	0	0	20	4	0	112	2	26
15	PADMOUNT THREE PHASE	73,818	9	942	3	631	0	7	0	0	4	145	0	100	31	38
16	OVERHEAD SINGLE PHASE	1,247,881	1	139	0	228	0	59	0	0	187	23	0	817	37	78
17	OVERHEAD THREE PHASE	121,817	3	120	0	210	0	17	0	0	33	18	0	520	240	148
18	PADMOUNT SINGLE PHASE - WTD	128,426	1	28	0	33	0	11	0	0	16	4	0	78	1	19
19	PADMOUNT THREE PHASE - WTD	25,253	7	708	3	474	0	6	0	0	3	101	0	75	22	31
20	OVERHEAD SINGLE PHASE - WTD	357,037	1	96	0	172	0	41	0	0	169	18	0	526	25	54
21	OVERHEAD THREE PHASE - WTD	58,324	2	90	0	158	0	15	0	0	27	15	0	391	166	121
22	COMB OVERHEAD ALLOC - WTD	508,675	6	330	0	581	0	80	0	0	240	55	0	1,543	457	368
23	TOTAL THREE PHASE CUSTOMER	188,140	12	1,497	35	951	0	22	0	0	36	270	0	686	257	182
24	TOTAL KWH METERED CUSTS	2,193,572	0	0	0	0	0	0	0	0	0	370	0	847	50	297
25	TOTAL DEMAND METERED CUSTS	120,305	15	2,016	107	1,211	0	0	0	1	0	0	488	496	207	0
26	TOTAL UNMETERED CUSTS	42,303	0	0	0	0	3,892	17,815	12,471	0	8,125	0	0	0	0	0
27	TOTAL CUSTOMERS	2,356,180	15	2,016	107	1,211	3,892	17,815	12,471	1	8,125	370	488	1,343	257	297
28	WEIGHTED CUSTOMER5	2,413,958	91	40,320	2,140	2,161	3,892	17,815	12,471	20	8,125	7,400	488	1,362	257	335
29	WEIGHTED METERS	3,771,931	1,707	828,015	43,539	23,487	0	0	0	411	0	151,967	0	6,582	577	1,101
30	RETAIL MWH SALES	87,235,470	82,177	16,902,465	11,287,410	1,733,839	416,572	288,090	316,946	170,688	64,190	4,655,045	63,866	139,308	18,737	7,035
31	Gross Prod Plt Net of Wholesale Assignment	10,134,845	9,926	1,533,818	923,769	215,219	26,940	18,542	20,399	18,094	6,458	491,385	6,636	15,622	1,944	868
32	Gross Trans Plt Net of UPS Assignment	3,272,654	3,111	490,113	291,950	67,534	7,037	4,844	5,329	5,311	1,944	182,911	2,013	4,890	591	273
33	Gross Distrib Plt Net of Wholesale Assignment	6,788,944	3,643	491,826	98,711	96,877	217,473	128,668	24,979	1,457	5,612	115,796	2,849	21,015	4,032	1,002
34	Gross General Plt	937,738	535	81,569	30,130	13,027	18,643	12,049	3,274	539	1,201	22,675	417	2,301	445	223
35	Gross General Plt Net of Wholesale Assignment	921,021	535	81,569	30,130	13,027	18,643	12,049	3,274	539	1,201	22,675	417	2,301	445	223
36	Total Gross Plt	21,431,219	17,438	2,631,487	1,360,758	397,815	274,658	167,064	54,938	25,706	15,557	822,929	12,077	44,514	7,133	2,425
37	Salaries & Wages	482,636	291	48,112	22,821	6,584	6,777	5,035	1,775	426	873	14,044	245	979	200	167
38	Base + Fuel Rate Revenue- Total	6,650,532	5,607	1,014,750	572,982	111,698	59,297	45,133	23,783	11,092	8,107	266,636	2,633	9,914	1,392	1,230
39	Net Plant net of Wholesale	12,676,907	10,259	1,541,964	788,643	234,579	131,245	82,055	32,537	14,874	9,209	485,207	7,098	26,654	4,294	1,444
40	Base + Fuel Rate Revenue- Retail															
41	Salaries & Wages	482636	291	48,112	22,821	6,584	6,777	5,035	1,775	426	873	14,044	245	979	200	167
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	0.0922%	18.5522%	12.0743%	1.9259%	0.5622%	0.3999%	0.3622%	0.1899%	0.0832%	5.0708%	0.0665%	0.1576%	0.0214%	0.0102%
43																
44																
45																
46	4 CP @ B-2	15,311,133	15,698	1,533,678	718,136	351,071	0	0	0	24,942	7,826	659,570	8,496	22,400	2,485	1,396
47	4 CP @ Generation	15,398,530	15,788	1,542,432	722,235	353,075	0	0	0	25,084	7,871	663,335	8,544	22,528	2,499	1,404
48																
Peak & Avg																
	Load Factor (Energy PCT)	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%	55.09%
	MWH @ Generation	100.0000%	0.0942%	19.3058%	12.7217%	1.9855%	0.4825%	0.3321%	0.3654%	0.1913%	0.0740%	5.2893%	0.0736%	0.1605%	0.0216%	0.0081%
	Energy Component	55.090000%	0.051894%	10.635584%	7.008372%	1.093807%	0.265812%	0.182950%	0.201275%	0.105373%	0.040763%	2.913849%	0.040559%	0.088434%	0.011889%	0.004468%
	Demend Pct	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%	44.91%
	4 CP @ Generation	100.0000%	0.1025%	10.0167%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
	Demand Component	44.910000%	0.046046%	4.498522%	2.106407%	1.029748%	0.000000%	0.000000%	0.000000%	0.073158%	0.022956%	1.934625%	0.024919%	0.065703%	0.007288%	0.004095%
	Total Peak & Avg	100.000000%	0.097940%	15.134106%	9.114779%	2.123555%	0.265812%	0.182950%	0.201275%	0.178531%	0.063719%	4.848474%	0.065477%	0.154137%	0.019177%	0.008563%

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE R, RM	RATE TOU-REO	RATE GS	RATE FLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
1	ENERGY AT GENERATION Full Rqmts	100.0000%	31.5495%	0.0040%	1.5073%	3.7636%	14.9889%	4.3508%	0.1985%	0.4824%	0.7650%	0.4076%	0.0134%	0.8021%	0.0289%
2	LEVEL A - Demand	100.0000%	38.1945%	0.0048%	1.9588%	4.3109%	15.9299%	4.2880%	0.2021%	0.5331%	0.9107%	0.4132%	0.0145%	0.7126%	0.0289%
3	LEVEL B-1	100.0000%	38.1945%	0.0048%	1.9588%	4.3109%	15.9299%	4.2880%	0.2021%	0.5331%	0.9107%	0.4132%	0.0145%	0.7126%	0.0289%
4	LEVEL B-2	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
5	LEVEL C	100.0000%	46.4333%	0.0058%	2.5173%	4.9916%	17.1161%	4.2190%	0.2070%	0.5963%	1.0914%	0.4208%	0.0158%	0.5091%	0.0289%
6	LEVEL D	100.0000%	25.1478%	0.0031%	1.3633%	2.7131%	9.5393%	4.5520%	0.4938%	0.4559%	0.5933%	0.6438%	0.0086%	5.2115%	0.0157%
7	LEVEL E	100.0000%	27.4147%	0.0033%	1.4862%	2.9577%	10.3989%	4.5463%	0.5383%	0.4970%	0.6467%	0.7017%	0.0094%	1.1624%	0.0171%
8	LEVEL F	100.0000%	48.4672%	0.0066%	2.3436%	4.6861%	15.6494%	3.7894%	0.1785%	0.6416%	1.0527%	0.3947%	0.0159%	0.2497%	0.0319%
9	LEVEL G	100.0000%	53.4679%	0.0073%	2.5842%	5.1667%	17.1597%	3.4456%	0.0956%	0.6587%	1.1571%	0.4151%	0.0176%	0.1105%	0.0352%
10	LEVELS B-2 THRU F- Cust	100.0000%	5.5363%	0.0000%	2.5606%	2.2145%	10.4498%	7.5433%	0.3460%	0.6226%	1.5917%	1.8685%	0.0000%	2.0761%	0.0000%
11	LEVELS F & G	100.0000%	86.0670%	0.0039%	6.6949%	3.0152%	1.7693%	0.0300%	0.0009%	0.0709%	0.2849%	0.0210%	0.0002%	0.0010%	0.0006%
12	LEVEL G	100.0000%	86.0986%	0.0039%	6.6966%	3.0155%	1.7657%	0.0266%	0.0008%	0.0706%	0.2842%	0.0206%	0.0002%	0.0004%	0.0006%
13	TOTAL ALL LEVELS	100.0000%	86.0492%	0.0039%	6.6941%	3.0150%	1.7710%	0.0312%	0.0010%	0.0709%	0.2850%	0.0217%	0.0002%	0.0017%	0.0006%
14	PADMOUNT SINGLE PHASE	100.0000%	96.0371%	0.0048%	2.8127%	0.8031%	0.2244%	0.0035%	0.0003%	0.0194%	0.0628%	0.0025%	0.0000%	0.0000%	0.0000%
15	PADMOUNT THREE PHASE	100.0000%	33.7370%	0.0000%	20.6955%	20.3053%	19.1837%	0.4254%	0.0054%	0.4999%	2.2149%	0.3360%	0.0054%	0.0000%	0.0041%
16	OVERHEAD SINGLE PHASE	100.0000%	92.2247%	0.0052%	5.2975%	1.6817%	0.4742%	0.0027%	0.0005%	0.0506%	0.1327%	0.0044%	0.0000%	0.0000%	0.0000%
17	OVERHEAD THREE PHASE	100.0000%	27.1604%	0.0025%	33.6718%	20.7492%	13.4727%	0.0337%	0.0016%	0.4195%	3.2631%	0.1510%	0.0000%	0.0000%	0.0000%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	85.4072%	0.0273%	9.5884%	3.2852%	1.1470%	0.0179%	0.0016%	0.0701%	0.2967%	0.0101%	0.0000%	0.0000%	0.0000%
19	PADMOUNT THREE PHASE - WTD	100.0000%	5.4885%	0.0000%	20.1996%	22.2983%	38.8944%	1.0177%	0.0158%	1.1009%	4.4906%	0.8078%	0.0119%	0.0000%	0.0119%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	83.0348%	0.0137%	11.1291%	3.7853%	1.2452%	0.0078%	0.0011%	0.1140%	0.3484%	0.0118%	0.0000%	0.0000%	0.0000%
21	OVERHEAD THREE PHASE - WTD	100.0000%	16.4992%	0.0051%	30.1934%	24.4205%	21.1422%	0.0583%	0.0034%	0.6087%	5.1214%	0.2589%	0.0000%	0.0000%	0.0000%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	63.2003%	0.0112%	16.8129%	9.9370%	7.1767%	0.0226%	0.0018%	0.2613%	1.7713%	0.0853%	0.0000%	0.0000%	0.0000%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	28.7547%	0.0016%	28.3518%	20.6660%	16.3049%	0.2222%	0.0037%	0.4661%	2.8787%	0.2466%	0.0027%	0.0011%	0.0016%
24	TOTAL KWH METERED CUSTS	100.0000%	92.4280%	0.0042%	7.1903%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3061%	0.0000%	0.0000%	0.0000%	0.0000%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	59.0491%	34.6852%	0.6109%	0.0191%	1.3890%	0.0000%	0.4239%	0.0033%	0.0324%	0.0116%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	86.0492%	0.0039%	6.6941%	3.0150%	1.7710%	0.0312%	0.0010%	0.0709%	0.2850%	0.0216%	0.0002%	0.0017%	0.0006%
28	WEIGHTED CUSTOMERS	100.0000%	83.9904%	0.0039%	6.5417%	2.9578%	1.6144%	0.2390%	0.0072%	0.0732%	0.2805%	0.0369%	0.0002%	0.0300%	0.0116%
29	WEIGHTED METERS	100.0000%	53.7257%	0.0144%	4.1404%	5.0098%	4.0016%	2.9174%	0.0881%	0.1668%	1.0645%	0.2931%	0.0006%	0.3922%	0.1524%
30	RETAIL MWH SALES	100.0000%	31.3739%	0.0040%	1.4989%	3.7427%	14.9071%	4.3393%	0.1986%	0.4803%	0.7608%	0.4057%	0.0133%	0.8068%	0.0287%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	38.1945%	0.0048%	1.9588%	4.3109%	15.9299%	4.2880%	0.2021%	0.5331%	0.9107%	0.4132%	0.0145%	0.7126%	0.0289%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	38.0615%	0.0048%	1.9729%	4.2577%	15.5455%	4.3015%	0.2264%	0.5340%	0.9052%	0.4328%	0.0141%	1.0467%	0.0278%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	57.7583%	0.0056%	3.9394%	4.9093%	11.2626%	2.3752%	0.1072%	0.4377%	0.8173%	0.2727%	0.0101%	0.1820%	0.0199%
34	Gross General Plt	100.0000%	53.1682%	0.0052%	4.4183%	4.7624%	11.3102%	2.5809%	0.1182%	0.4086%	0.8245%	0.2932%	0.0096%	0.3287%	0.0225%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	54.1332%	0.0053%	4.4985%	4.8489%	11.5155%	2.6278%	0.1203%	0.4160%	0.8395%	0.2985%	0.0098%	0.3346%	0.0230%
36	Total Gross Plt	100.0000%	45.2143%	0.0051%	2.7226%	4.5208%	14.1593%	3.5964%	0.1714%	0.4968%	0.8765%	0.3656%	0.0128%	0.5756%	0.0256%
37	Salaries & Wages	100.0000%	50.2648%	0.0047%	5.2881%	5.3248%	11.7632%	2.7397%	0.1246%	0.3963%	0.8572%	0.3141%	0.0091%	0.4203%	0.0244%
38	Base + Fuel Rate Revenue- Total	100.0000%	37.3697%	0.0044%	2.6595%	4.9163%	16.0878%	4.1234%	0.1716%	0.5369%	0.9216%	0.4532%	0.0127%	0.6288%	0.0227%
39	Net Plant net of Wholesale	100.0000%	45.8326%	0.0051%	2.7649%	4.5491%	14.1242%	3.5785%	0.1715%	0.4973%	0.8782%	0.3652%	0.0128%	0.5779%	0.0254%
40	Base + Fuel Rate Revenue- Retail														
41	Salaries & Wages	100.0000%	50.2648%	0.0047%	5.2881%	5.3248%	11.7632%	2.7397%	0.1246%	0.3963%	0.8572%	0.3141%	0.0091%	0.4203%	0.0244%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	32.5731%	0.0041%	1.7310%	3.9774%	15.1433%	4.2962%	0.1932%	0.4917%	0.7930%	0.4152%	0.0132%	0.7728%	0.0275%
43	0														
44	0														
45	0														
46	4 CP @ B-2	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
47	4 CP @ Generation	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
48	0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: PEAK AND AVERAGE

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS, TOU-FS, IOP	RATE SAS	RATE OGS
1	ENERGY AT GENERATION Full Rqmts	100.0000%	0.0942%	19.3058%	12.7217%	1.9855%	0.4825%	0.3321%	0.3654%	0.1913%	0.0740%	5.2893%	0.0736%	0.1605%	0.0216%	0.0081%
2	LEVEL A - Demand	100.0000%	0.0979%	15.1341%	9.1148%	2.1236%	0.2658%	0.1830%	0.2013%	0.1785%	0.0637%	4.8485%	0.0655%	0.1541%	0.0192%	0.0086%
3	LEVEL B-1	100.0000%	0.0979%	15.1341%	9.1148%	2.1236%	0.2658%	0.1830%	0.2013%	0.1785%	0.0637%	4.8485%	0.0655%	0.1541%	0.0192%	0.0086%
4	LEVEL B-2	100.0000%	0.1025%	10.0168%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
5	LEVEL C	100.0000%	0.1027%	10.0246%	4.6166%	2.2972%	0.0000%	0.0000%	0.0000%	0.1632%	0.0512%	4.3159%	0.0556%	0.1466%	0.0163%	0.0091%
6	LEVEL D	100.0000%	0.0557%	20.1577%	12.9620%	1.1414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0277%	14.7403%	0.0302%	0.1036%	0.0089%	0.0050%
7	LEVEL E	100.0000%	0.0606%	21.8406%	11.4913%	1.2442%	0.0000%	0.0000%	0.0000%	0.0000%	0.0303%	14.7635%	0.0328%	0.1129%	0.0097%	0.0054%
8	LEVEL F	100.0000%	0.0961%	13.2584%	1.9771%	2.3170%	0.7594%	0.5389%	0.6017%	0.0000%	0.0498%	2.1096%	0.0534%	0.5465%	0.1011%	0.0156%
9	LEVEL G	100.0000%	0.0577%	8.8755%	0.2694%	2.1961%	0.8375%	0.5943%	0.6636%	0.0000%	0.0549%	1.3857%	0.0589%	0.5575%	0.1106%	0.0172%
10	LEVELS B-2 THRU F- Cust	100.0000%	0.0692%	42.2837%	7.1280%	2.9758%	0.0000%	0.0000%	0.0000%	0.0692%	0.0000%	11.0727%	0.0000%	1.2457%	0.1384%	0.1384%
11	LEVELS F & G	100.0000%	0.0006%	0.0778%	0.0014%	0.0513%	0.1652%	0.7563%	0.5294%	0.0000%	0.3449%	0.0123%	0.0207%	0.0565%	0.0109%	0.0126%
12	LEVEL G	100.0000%	0.0006%	0.0596%	0.0002%	0.0496%	0.1653%	0.7566%	0.5296%	0.0000%	0.3450%	0.0089%	0.0207%	0.0563%	0.0108%	0.0125%
13	TOTAL ALL LEVELS	100.0000%	0.0006%	0.0855%	0.0046%	0.0514%	0.1652%	0.7561%	0.5293%	0.0000%	0.3448%	0.0157%	0.0207%	0.0570%	0.0109%	0.0126%
14	PADMOUNT SINGLE PHASE	100.0000%	0.0001%	0.0043%	0.0000%	0.0046%	0.0000%	0.0014%	0.0000%	0.0000%	0.0023%	0.0005%	0.0000%	0.0128%	0.0002%	0.0030%
15	PADMOUNT THREE PHASE	100.0000%	0.0122%	1.2761%	0.0041%	0.8548%	0.0000%	0.0095%	0.0000%	0.0000%	0.0054%	0.1964%	0.0000%	0.1355%	0.0420%	0.0515%
16	OVERHEAD SINGLE PHASE	100.0000%	0.0001%	0.0111%	0.0000%	0.0183%	0.0000%	0.0047%	0.0000%	0.0000%	0.0150%	0.0018%	0.0000%	0.0655%	0.0030%	0.0063%
17	OVERHEAD THREE PHASE	100.0000%	0.0025%	0.0985%	0.0000%	0.1724%	0.0000%	0.0140%	0.0000%	0.0000%	0.0271%	0.0148%	0.0000%	0.4269%	0.1970%	0.1215%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	0.0008%	0.0218%	0.0000%	0.0257%	0.0000%	0.0086%	0.0000%	0.0000%	0.0125%	0.0031%	0.0000%	0.0607%	0.0008%	0.0148%
19	PADMOUNT THREE PHASE - WTD	100.0000%	0.0277%	2.8036%	0.0119%	1.8770%	0.0000%	0.0238%	0.0000%	0.0000%	0.0119%	0.4000%	0.0000%	0.2970%	0.0871%	0.1228%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	0.0003%	0.0269%	0.0000%	0.0482%	0.0000%	0.0115%	0.0000%	0.0000%	0.0473%	0.0050%	0.0000%	0.1473%	0.0070%	0.0151%
21	OVERHEAD THREE PHASE - WTD	100.0000%	0.0034%	0.1543%	0.0000%	0.2709%	0.0000%	0.0257%	0.0000%	0.0000%	0.0463%	0.0257%	0.0000%	0.6704%	0.2846%	0.2075%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	0.0012%	0.0649%	0.0000%	0.1142%	0.0000%	0.0157%	0.0000%	0.0000%	0.0472%	0.0108%	0.0000%	0.3033%	0.0898%	0.0723%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	0.0064%	0.7957%	0.0186%	0.5055%	0.0000%	0.0117%	0.0000%	0.0000%	0.0191%	0.1435%	0.0000%	0.3646%	0.1366%	0.0967%
24	TOTAL KWH METERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0169%	0.0000%	0.0386%	0.0023%	0.0135%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0125%	1.6757%	0.0889%	1.0066%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.4056%	0.4123%	0.1721%	0.0000%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9.2003%	42.1129%	29.4802%	0.0000%	19.2067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	0.0006%	0.0856%	0.0045%	0.0514%	0.1652%	0.7561%	0.5293%	0.0000%	0.3448%	0.0157%	0.0207%	0.0570%	0.0109%	0.0126%
28	WEIGHTED CUSTOMERS	100.0000%	0.0038%	1.6703%	0.0887%	0.0895%	0.1612%	0.7380%	0.5166%	0.0008%	0.3366%	0.3066%	0.0202%	0.0564%	0.0106%	0.0139%
29	WEIGHTED METERS	100.0000%	0.0452%	21.9520%	1.1543%	0.6227%	0.0000%	0.0000%	0.0000%	0.0109%	0.0000%	4.0289%	0.0000%	0.1745%	0.0153%	0.0292%
30	RETAIL MWH SALES	100.0000%	0.0942%	19.3757%	12.9390%	1.9875%	0.4798%	0.3302%	0.3633%	0.1957%	0.0736%	5.3362%	0.0732%	0.1597%	0.0215%	0.0081%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	0.0979%	15.1341%	9.1148%	2.1236%	0.2658%	0.1830%	0.2013%	0.1785%	0.0637%	4.8485%	0.0655%	0.1541%	0.0192%	0.0086%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	0.0951%	14.9760%	8.9209%	2.0636%	0.2150%	0.1480%	0.1628%	0.1623%	0.0594%	5.5891%	0.0615%	0.1494%	0.0181%	0.0083%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	0.0537%	7.2445%	1.4540%	1.4270%	3.2033%	1.8953%	0.3679%	0.0215%	0.0827%	1.7056%	0.0420%	0.3096%	0.0594%	0.0148%
34	Gross General Plt	100.0000%	0.0571%	8.6984%	3.2131%	1.3892%	1.9881%	1.2849%	0.3491%	0.0575%	0.1281%	2.4181%	0.0445%	0.2454%	0.0474%	0.0238%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	0.0581%	8.8563%	3.2714%	1.4144%	2.0242%	1.3082%	0.3554%	0.0585%	0.1304%	2.4620%	0.0453%	0.2498%	0.0483%	0.0242%
36	Total Gross Plt	100.0000%	0.0814%	12.2788%	6.3494%	1.8562%	1.2816%	0.7795%	0.2563%	0.1199%	0.0726%	3.8399%	0.0564%	0.2077%	0.0333%	0.0113%
37	Salaries & Wages	100.0000%	0.0602%	9.9687%	4.7284%	1.3641%	1.4041%	1.0433%	0.3678%	0.0882%	0.1810%	2.9098%	0.0508%	0.2028%	0.0415%	0.0347%
38	Base + Fuel Rate Revenue- Total	100.0000%	0.0843%	15.2582%	8.6156%	1.6795%	0.8916%	0.6786%	0.3576%	0.1668%	0.1219%	4.0092%	0.0396%	0.1491%	0.0209%	0.0185%
39	Net Plant net of Wholesale	100.0000%	0.0809%	12.1636%	6.2211%	1.8504%	1.0353%	0.6473%	0.2567%	0.1173%	0.0726%	3.8275%	0.0560%	0.2103%	0.0339%	0.0114%
40	Base + Fuel Rate Revenue- Retail															
41	Salaries & Wages	100.0000%	0.0602%	9.9687%	4.7284%	1.3641%	1.4041%	1.0433%	0.3678%	0.0882%	0.1810%	2.9098%	0.0508%	0.2028%	0.0415%	0.0347%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	0.0922%	18.5522%	12.0743%	1.9259%	0.5622%	0.3999%	0.3622%	0.1899%	0.0832%	5.0708%	0.0665%	0.1576%	0.0214%	0.0102%
43	0															
44	0															
45	0															
46	4 CP @ B-2	100.0000%	0.1025%	10.0168%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
47	4 CP @ Generation	100.0000%	0.1025%	10.0167%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
48	0															

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	GROSS PLANT											
	--- RATE BASE ---											
1	GROSS PLANT	22,423,074	21,424,433		9,441,010	1,708,557	3,080,930	917,148	43,020	571,608	518,124	5,144,035
2	ACCUMULATED DEPRECIATION	9,207,806	8,751,541		3,771,200	687,732	1,261,992	376,830	17,413	234,372	260,103	2,141,899
3	NUCLEAR FUEL	280,352	280,261		88,461	17,152	43,202	14,710	511	8,218	3,308	104,699
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		52,033	10,089	25,411	8,653	300	4,834	1,946	61,584
5	NET ELECTRIC PLANT	13,330,717	12,788,304		5,706,238	1,027,889	1,836,729	546,376	25,817	340,621	259,383	3,045,251
	LESS: DEFERRED INCOME TAXES		0									
6	ACCOUNT 190	-331,863	-320,297		-146,833	-33,578	-42,945	-12,000	-633	-6,984	-8,085	-89,239
7	ACCOUNT 281 AND 282	2,446,219	2,344,727		1,029,875	186,447	337,730	101,067	4,692	62,706	55,891	566,319
8	ACCOUNT 283	272,552	262,920		121,896	26,213	34,552	9,885	543	6,085	6,605	57,140
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,350		1,004,937	179,082	329,337	98,953	4,602	61,807	54,411	554,220
	ADD: OTHER RATE BASE ITEMS		0									
10	PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
11	MATERIALS AND SUPPLIES	777,183	717,596		266,390	51,443	107,940	34,642	1,349	20,246	10,586	225,000
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-506	-97	-179	-54	-2	-33	-21	-322
13	MIN BANK BAL, PC, PREPAIDS	72,396	71,442		31,878	5,742	10,261	3,052	144	1,903	1,449	17,012
14	PREPAID PENSION ASSET	471,218	448,951		221,997	51,732	53,756	14,541	967	8,981	12,963	84,013
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-85,188	-19,690	-37,733	-11,024	-386	0	0	-63,610
16	OPERATING RESERVES	-243,063	-237,105		-116,752	-25,486	-29,049	-8,162	-504	-4,964	-5,414	-46,773
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	7,623	1,455	3,385	1,083	37	643	170	6,655
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	10,408	1,987	4,620	1,479	51	877	233	9,084
19	ARO REGULATORY ASSET	678,844	678,592	ARO asset	248,972	47,516	108,318	34,529	1,204	20,527	6,039	211,486
20	ARO LIABILITY	-718,565	-718,298	ARO asset	-263,540	-50,296	-114,656	-36,550	-1,274	-21,726	-6,392	-223,861
21	ARO REGULATORY LIABILITY	-30,349	-30,338	2	-10,986	-2,097	-4,878	-1,561	-53	-926	-246	-9,590
22	FAS 109 REGULATORY ASSET	648,258	648,053	36	285,575	51,681	93,193	27,742	1,301	17,290	15,672	155,598
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,053	36	-285,575	-51,681	-93,193	-27,742	-1,301	-17,290	-15,672	-155,598
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-278	-50	-91	-27	-1	-17	-15	-152
25	CASH WORKING CAPITAL	149,850	139,420		51,588	11,062	21,566	6,874	250	3,706	2,300	42,274
26	TOTAL OTHER RATE BASE ITEMS	988,278	901,006		361,807	73,258	123,338	38,643	1,779	29,230	21,652	251,301
27	TOTAL INVESTMENT	11,932,087	11,401,960		5,063,108	922,065	1,630,729	486,066	22,993	308,043	226,624	2,742,332
			0									
	--- REVENUES ---		0									
28	REVENUE FROM SALES	7,486,690	6,973,259		2,587,854	594,278	1,150,721	338,581	11,893	182,011	131,988	1,975,932
29	OTHER OPERATING REVENUES	167,164	149,595		86,160	13,006	15,492	4,571	233	2,783	2,544	24,805
30	TOTAL REVENUES	7,653,854	7,122,854		2,674,015	607,283	1,166,213	343,153	12,126	184,794	134,532	2,000,737
			0									
	--- EXPENSES ---		0									
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,715		1,920,514	384,955	763,181	247,274	9,854	141,911	81,437	1,671,588
32	DEPRECIATION EXPENSE	650,053	614,758		276,583	50,174	85,784	24,950	1,263	15,807	22,444	137,753
33	ARO DEPRECIATION EXPENSE	1,701	1,700		626	119	271	86	3	51	15	528
34	ARO ACCRETION	45,109	45,092		16,384	3,160	7,237	2,309	80	1,371	376	14,174
35	ARO DEFERRAL	-46,810	-46,793		-17,022	-3,249	-7,505	-2,398	-83	-1,424	-392	-14,720
36	NUCLEAR DECOM EXPENSE	11,647	11,643	2	4,216	805	1,872	599	20	355	94	3,681
37	TAXES OTHER THAN INC. TAX	161,901	156,155		70,325	13,474	21,676	6,398	317	3,953	3,660	36,351
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,578	-1,009	-1,820	-542	-25	-338	-306	-3,039
39	SUBTOTAL EXPENSES	6,410,572	5,990,614		2,266,049	448,430	870,696	278,676	11,430	161,688	107,329	1,846,315
40	TOTAL INCOME TAXES	342,219	305,463		98,973	50,747	95,356	19,290	2	5,359	7,867	27,869
41	TOTAL EXPENSES	6,752,790	6,296,077		2,365,022	499,177	966,051	297,966	11,432	167,048	115,196	1,874,184
			0									
	--- RETURN ---		0									
42	OPERATING INCOME	901,064	826,777		308,993	108,106	200,162	45,186	693	17,747	19,336	126,553
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-1,274	-295	-565	-165	-6	0	0	-952
44	NET INCOME	897,808	823,521		307,719	107,812	199,598	45,021	688	17,747	19,336	125,601
			0									
45	RETURN ON INVESTMENT	7.52%	7.22%		6.08%	11.69%	12.24%	9.26%	2.99%	5.76%	8.53%	4.58%
			0									
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
			0									
	PRODUCTION PLANT		0									
			0									
	LAND		0									
1	STEAM	43,250	43,234	2	15,656	2,989	6,951	2,224	76	1,320	350	13,667
2	NUCLEAR	1,104	1,104	2	400	76	177	57	2	34	9	349
3	HYDRO	35,024	35,011	2	12,678	2,421	5,629	1,801	62	1,069	284	11,068
4	OTHER	5,607	5,605	2	2,030	388	901	288	10	171	45	1,772
5	TOTAL LAND	84,985	84,953		30,763	5,873	13,659	4,371	150	2,593	688	26,856
			0									
	EQUIPMENT		0									
6	STEAM	4,403,509	4,401,857	2	1,594,009	304,329	707,744	226,482	7,748	134,357	35,649	1,391,538
7	NUCLEAR	4,145,831	4,144,276	2	1,500,733	286,520	666,329	213,229	7,295	126,495	33,563	1,310,110
8	HYDRO	629,144	628,908	2	227,741	43,480	101,118	32,358	1,107	19,196	5,093	198,814
9	OTHER	871,376	871,049	2	315,426	60,221	140,050	44,817	1,533	26,587	7,054	275,361
10	TOTAL EQUIPMENT	10,049,860	10,046,089		3,637,909	694,551	1,615,241	516,887	17,684	306,635	81,360	3,175,822
			0									
11	PRODUCTION PLANT	10,134,845	10,131,043		3,668,673	700,424	1,628,900	521,258	17,833	309,228	82,048	3,202,678
12	UNIT POWER SALES	90,469	0	Dir								
13	DALTON	62,983	0	Dir								
14	WHOLESALE BLOCK POWER SALES	469,883	0	Dir								
15	TOTAL PRODUCTION PLANT	10,758,180	10,131,043		3,668,673	700,424	1,628,900	521,258	17,833	309,228	82,048	3,202,678
			0									
	TRANSMISSION PLANT		0									
			0									
	ACCOUNT 350 - LAND		0									
	SUBSTATIONS		0									
16	LEVEL B-2	25,633	25,624	2	9,279	1,772	4,120	1,318	45	782	208	8,100
17	LEVEL C	10,620	10,615	5	4,932	920	1,864	513	17	353		2,016
18	LEVEL D	0	0	6	0	0	0	0	0	0		0
19	LEVEL E	121	121	7	33	8	13	7	0	3		58
20	LEVEL F	63	63	8	31	5	10	3	0	2	1	11
21	TOTAL SUBSTATIONS	36,438	36,423		14,275	2,703	6,008	1,841	63	1,139	209	10,186
	LINES		0									
22	LEVEL B-2	217,648	217,566	2	78,788	15,042	34,981	11,194	383	6,641	1,782	68,778
23	LEVEL D	18,111	18,108	6	4,555	852	1,846	1,778	20	384		8,671
24	TOTAL LINES	235,759	235,673		83,341	15,893	36,827	12,972	403	7,025	1,782	77,449
25	TOTAL ACCOUNT 350	272,197	272,095		97,615	18,596	42,834	14,813	466	8,164	1,971	87,635
			0									
	ACCOUNTS 352 & 353		0									
26	LEVEL B-1	210,624	210,545	2	76,243	14,556	33,852	10,833	371	6,426	1,705	66,559
27	LEVEL B-2	756,478	756,194	2	273,834	52,281	121,583	38,907	1,331	23,081	6,124	239,052
28	LEVEL C	352,560	352,388	5	163,726	30,534	61,883	17,031	574	11,702		66,937
29	LEVEL D	842	841	6	212	40	86	83	1	18		403
30	LEVEL E	5,806	5,804	7	1,592	298	645	335	7	134		2,793
31	LEVEL F	1,573	1,572	8	768	126	254	65	6	50	30	272
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,345		516,375	97,834	218,303	67,254	2,290	41,412	7,859	376,016
			0									
	ACCOUNT 354 - TOWERS		0									
33	LEVEL B-2	681,162	680,906	2	246,571	47,075	109,478	35,034	1,199	20,783	5,514	215,252
34	LEVEL D	12,675	12,672	6	3,188	596	1,292	1,245	14	269		6,068
35	TOTAL ACCOUNT 354	693,837	693,578		249,759	47,671	110,770	36,278	1,213	21,052	5,514	221,320
			0									
	ACCOUNT 355 - POLES		0									
36	LEVEL B-2	353,366	353,233	2	127,914	24,421	56,794	18,174	622	10,782	2,861	111,666
37	LEVEL D	102,967	102,940	8	25,898	4,842	10,494	10,110	116	2,184		49,296
38	TOTAL ACCOUNT 355	456,333	456,173		153,811	29,263	67,288	28,285	738	12,966	2,861	160,962
			0									
	ACCOUNT 356 - OVHD. COND.		0									
39	LEVEL B-2	723,798	723,526	2	262,005	50,022	116,331	37,227	1,274	22,084	5,860	228,725
40	LEVEL D	124,100	124,067	6	31,213	5,836	12,648	12,186	140	2,632		59,413
41	TOTAL ACCOUNT 356	847,898	847,594		293,218	55,858	128,979	49,412	1,413	24,716	5,860	288,138
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 357 - UNDG. CONDUIT		0									
42	LEVEL B-2	4,593	4,591	2	1,663	317	738	236	6	140	37	1,451
43	LEVEL D	1	1	6	0	0	0	0	0	0		0
44	TOTAL ACCOUNT 357	4,594	4,592		1,663	317	738	236	8	140	37	1,452
			0									
	ACCOUNT 358 - UNDG. COND.		0									
45	LEVEL B-2	4,137	4,135	2	1,498	286	665	213	7	126	33	1,307
46	LEVEL D	186	186	6	47	9	19	18	0	4		89
47	TOTAL ACCOUNT 358	4,323	4,321		1,544	295	684	231	7	130	33	1,396
			0									
	ACCOUNT 359 - ROADS & TRAILS		0									
48	LEVEL B-2	141	141	2	51	10	23	7	0	4	1	45
49	LEVEL D	206	206	6	52	10	21	20	0	4		99
50	TOTAL ACCOUNT 359	347	347		103	19	44	27	0	9	1	143
			0									
51	TOTAL TRANSMISSION PLANT	3,607,411	3,606,045		1,314,089	249,854	569,640	196,538	6,136	108,589	24,137	1,137,063
52	REMOVE UPS B-1	-2,417	0	2								
53	REMOVE UPS OTHER TRANS.	-332,340	0	2								
54	TRANSMISSION PLANT	3,272,654	3,271,414		1,192,911	226,719	515,837	179,320	5,547	98,376	21,427	1,031,277
55	UNIT POWER SALES	334,757	0									
56	DALTON	1,573	0									
57	WHOLESALE BLOCK POWER SALES	13,226	0									
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,414		1,192,911	226,719	515,837	179,320	5,547	98,376	21,427	1,031,277
			0									
	DISTRIBUTION PLANT		0									
	----------		0									
	ACCOUNT 360 - LAND		0									
	SUBSTATIONS		0									
59	LEVEL C	59,476	59,447	5	27,620	5,151	10,440	2,873	97	1,974		11,292
60	LEVEL D	0	0	6								
61	LEVEL E	2,315	2,315	7	635	119	257	134	3	54		1,114
62	LEVEL F	3,638	3,636	8	1,777	292	587	150	15	116	70	630
63	LEVEL G	244	244	9	131	22	43	9	1	7	5	26
64	TOTAL SUBSTATIONS	65,673	65,642		30,164	5,583	11,327	3,165	115	2,151	75	13,062
65	LINES - LEVEL F	2,875	2,875	11	2,475	298	51	1	2	4	42	3
66	TOTAL ACCOUNT 360	68,548	68,517		32,638	5,881	11,379	3,166	117	2,155	116	13,065
			0									
	ACCOUNT 361 - STRUCTURES		0									
67	LEVEL C	72,894	72,858	5	33,851	6,313	12,795	3,521	119	2,420		13,840
68	LEVEL D	1	1	6	0	0	0	0	0	0		1
69	LEVEL E	5,398	5,397	7	1,460	277	600	311	7	125		2,597
70	LEVEL F	1,914	1,913	8	935	153	309	79	8	61	37	332
71	LEVEL G	1,143	1,143	9	615	101	202	42	5	34	24	120
72	TOTAL ACCOUNT 361	81,350	81,312		36,862	6,844	13,906	3,953	138	2,639	61	16,889
			0									
	ACCOUNT 362 - STATION EQUIP.		0									
73	LEVEL C	759,701	759,330	5	352,798	65,795	133,347	36,899	1,237	25,217		144,237
74	LEVEL D	39	39	6	10	2	4	4	0	1		19
75	LEVEL E	114,210	114,177	7	31,315	5,855	12,689	6,589	140	2,641		54,949
76	LEVEL F	35,926	35,908	8	17,554	2,881	5,799	1,478	144	1,142	888	6,223
77	LEVEL G	8,539	8,539	9	4,597	754	1,509	310	34	256	180	899
78	TOTAL ACCOUNT 362	918,414	917,993		406,273	75,287	153,348	45,080	1,555	29,256	868	206,327
			0									
	ACCOUNT 364 - POLES		0									
	LEVEL F		0									
79	CUSTOMER	467,487	467,467	11	402,354	48,395	8,370	148	315	673	6,782	431
80	DEMAND	151,191	151,118	8	73,873	12,125	24,404	6,219	606	4,807	2,894	26,189
81	TOTAL LEVEL F	618,658	618,585		476,227	60,520	32,773	6,367	921	5,480	9,677	26,620
	LEVEL G		0									
82	CUSTOMER	149,557	149,557	12	128,772	15,485	2,672	41	100	212	2,171	104
83	DEMAND	48,218	48,218	9	25,959	4,259	8,521	1,751	191	1,445	1,017	5,075
84	TOTAL LEVEL G	197,775	197,775		154,732	19,744	11,192	1,793	291	1,656	3,188	5,179
85	TOTAL ACCOUNT 364	816,433	816,360		630,959	80,264	43,966	8,160	1,213	7,136	12,865	31,799
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 365 - OVHD. COND.		0									
	LEVEL F		0									
86	CUSTOMER	178,095	178,095	11	153,288	18,437	3,189	56	120	256	2,584	164
87	DEMAND	499,512	499,271	8	244,067	40,060	80,627	20,546	2,003	15,882	9,563	86,524
88	TOTAL LEVEL F	677,607	677,366		397,355	58,497	83,815	20,603	2,123	16,138	12,147	86,688
	LEVEL G		0									
89	CUSTOMER	44,948	44,948	12	38,701	4,654	803	12	30	64	652	31
90	DEMAND	125,514	125,514	9	67,573	11,086	22,180	4,559	497	3,760	2,648	13,212
91	TOTAL LEVEL G	170,462	170,462		106,274	15,739	22,983	4,571	527	3,824	3,300	13,243
92	TOTAL ACCOUNT 365	848,069	847,827		503,629	74,237	106,798	25,174	2,650	19,962	15,447	99,931
			0									
	ACCOUNT 366 - UNDG CONDUIT		0									
	LEVEL F		0									
93	CUSTOMER	17,715	17,715	11	15,247	1,834	317	6	12	25	257	16
94	DEMAND	215,525	215,421	8	105,308	17,285	34,788	8,865	864	6,853	4,126	37,333
95	TOTAL LEVEL F	233,240	233,136		120,555	19,119	35,105	8,871	876	6,878	4,383	37,349
	LEVEL G		0									
96	CUSTOMER	1,074	1,074	12	925	111	19	0	1	2	16	1
97	DEMAND	34,087	34,087	9	18,351	3,011	6,024	1,238	135	1,021	719	3,588
98	TOTAL LEVEL G	35,161	35,161		19,276	3,122	6,043	1,238	136	1,023	735	3,589
99	TOTAL ACCOUNT 366	268,401	268,297		139,831	22,241	41,148	10,109	1,012	7,901	5,118	40,938
			0									
	ACCOUNT 367 - UNDG. COND.		0									
	LEVEL F		0									
100	CUSTOMER	84,730	84,730	11	72,928	8,772	1,517	27	57	122	1,229	78
101	DEMAND	1,030,877	1,030,380	8	503,697	82,675	166,394	42,403	4,133	32,776	19,735	178,566
102	TOTAL LEVEL F	1,115,607	1,115,109		576,625	91,446	167,911	42,430	4,190	32,898	20,964	178,644
	LEVEL G		0									
103	CUSTOMER	4,707	4,707	12	4,053	487	84	1	3	7	68	3
104	DEMAND	57,663	57,663	9	31,044	5,093	10,190	2,094	228	1,728	1,216	6,070
105	TOTAL LEVEL G	62,370	62,370		35,097	5,580	10,274	2,096	231	1,734	1,285	6,073
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		611,722	97,027	178,185	44,526	4,422	34,632	22,249	184,717
			0									
	ACCOUNT 368 - LINE TRANS.		0									
	LEVEL F		0									
107	CUSTOMER	6,940	6,940	11	5,973	718	124	2	5	10	101	6
108	DEMAND	100,630	100,581	8	49,169	8,070	16,243	4,139	403	3,199	1,926	17,431
109	TOTAL LEVEL F	107,570	107,521		55,142	8,789	16,367	4,141	408	3,209	2,027	17,437
	LEVEL G		0									
	CUSTOMER		0									
110	OVERHEAD	136,486	136,486	22	86,275	39,090	9,912	33	537	515	21	103
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	28,657	4,427	388	6	21	32	3	8
112	PADMOUNT THREE PHASE	6,940	6,940	19	381	3,271	2,756	73	27	208	2	224
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		115,314	46,788	13,056	112	584	755	26	335
114	DEMAND	872,125	872,125	9	469,527	77,027	154,115	31,677	3,452	26,128	18,398	91,801
115	TOTAL LEVEL G	1,049,094	1,049,094		584,841	123,815	167,170	31,789	4,036	26,883	18,424	92,136
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		639,983	132,604	183,537	35,930	4,444	30,092	20,451	109,574
			0									
	ACCOUNT 369 - SERVICES		0									
117	POWER PANELS	4,130	4,130	12	3,556	428	74	1	3	6	60	3
	OVERHEAD		0									
118	2 AND 3 WIRE	212,032	212,032	16	195,556	15,125	1,015	6	145	147	10	28
119	4 WIRE	16,847	16,847	17	4,576	9,743	2,295	6	105	100	2	19
120	TOTAL OVERHEAD	228,879	228,879		200,133	24,868	3,310	12	250	247	12	47
	UNDERGROUND		0									
121	2 AND 3 WIRE	559,665	559,665	14	537,514	20,617	1,270	20	73	136	8	27
122	4 WIRE	33,284	33,284	15	11,228	14,403	6,499	146	59	453	3	493
123	TOTAL UNDERGROUND	592,949	592,949		548,741	35,020	7,769	166	132	590	11	520
124	TOTAL ACCOUNT 369	825,958	825,958		752,430	60,315	11,153	179	385	843	83	570
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
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STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 370 - METERS		0									
125	DEMAND METERS	86,097	86,096	25		50,839	30,231	585	503	2,429		1,529
126	KWH METERS	169,782	169,782	24	156,933	12,751			69			29
127	CT'S AND PT'S	76,239	76,239	23	21,924	39,654	12,621	175	382	744	9	731
128	TOTAL ACCOUNT 370	332,118	332,117		178,857	103,244	42,851	740	955	3,173	9	2,289
			0									
129	ACCOUNT 371 - INST ON CUST PREM.	0	0									
			0									
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir		585	101	1	3	7		6
			0									
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir							294,310	
			0									
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,469		3,933,204	658,528	786,371	177,019	16,892	137,795	371,577	706,104
			0									
	GENERAL PLANT		0									
			0									
133	PRODUCTION	149,185	149,129	31	54,003	10,310	23,977	7,673	263	4,552	1,208	47,143
134	TRANSMISSION	77,395	77,366	32	28,211	5,362	12,199	4,241	131	2,326	507	24,389
135	DISTRIBUTION	552,032	551,914	33	319,822	53,547	63,942	14,394	1,374	11,205	30,214	57,416
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	68,015	8,808	1,987	699	78	271	1,000	5,583
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	14,307	8,502	3,182	426	112	240	69	2,299
138	SALES	26,831	26,831	Sales Exp	10,980	7,645	3,215	462	131	189	1,343	2,866
139	GENERAL PLANT	921,021	920,817		495,338	94,174	108,503	27,895	2,088	18,783	34,341	139,695
140	UNIT POWER SALES	8,674	0									
141	DALTON	692	0									
142	WHOLESALE BLOCK POWER SALES	7,351	0									
143	TOTAL GENERAL PLANT	937,738	920,817		495,338	94,174	108,503	27,895	2,088	18,783	34,341	139,695
			0									
	INTANGIBLE PLANT		0									
			0									
144	PRODUCTION	33,963	33,950	31	12,294	2,347	5,459	1,747	60	1,036	275	10,733
145	TRANSMISSION	19,096	19,091	32	6,961	1,323	3,010	1,046	32	574	125	6,018
146	DISTRIBUTION	125,492	125,465	33	72,704	12,173	14,536	3,272	312	2,547	6,869	13,052
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	15,461	2,002	452	159	18	62	227	1,269
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	3,253	1,933	723	97	26	55	16	523
149	SALES	6,099	6,099	Sales Exp	2,496	1,738	731	105	30	43	305	651
150	INTANGIBLE PLANT	210,926	210,879		113,170	21,516	24,911	6,426	477	4,317	7,817	32,246
151	UNIT POWER SALES	464	0									
152	DALTON	156	0									
153	WHOLESALE BLOCK POWER SALES	1,627	0									
154	TOTAL INTANGIBLE PLANT	213,173	210,879		113,170	21,516	24,911	6,426	477	4,317	7,817	32,246
			0									
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
155	ARO GROSS PLANT - STEAM	35,114	35,101	2	12,711	2,427	5,644	1,806	62	1,071	284	11,096
156	ARO GROSS PLANT - NUCLEAR	64,525	64,501	2	23,357	4,459	10,371	3,319	114	1,969	522	20,390
157	ARO GROSS PLANT - HYDRO	268	268	2	97	19	43	14	0	8	2	85
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	58	11	25	9	0	5	1	50
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	63	11	13	3	0	2	6	11
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	1,427	271	313	80	8	54	99	403
161	TOTAL GROSS PLANT ARO	102,829	102,791		37,713	7,198	16,408	5,230	182	3,109	915	32,035
			0									
162	GROSS PLANT	21,431,219	21,424,433		9,441,010	1,708,557	3,080,930	917,148	43,020	571,608	518,124	5,144,035
163	UNIT POWER SALES	434,364	0									
164	DALTON	65,404	0									
165	WHOLESALE BLOCK POWER SALES	492,087	0									
166	TOTAL GROSS PLANT	22,423,074	21,424,433		9,441,010	1,708,557	3,080,930	917,148	43,020	571,608	518,124	5,144,035
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCUMULATED DEPRECIATION		0									
	PRODUCTION		0									
			0									
1	STEAM	1,919,278	1,918,558	2	694,752	132,642	308,472	98,713	3,377	58,560	15,538	606,505
2	NUCLEAR	2,356,344	2,355,460	2	852,964	162,848	378,718	121,192	4,146	71,895	19,076	744,620
3	HYDRO	309,231	309,115	2	111,937	21,371	49,700	15,904	544	9,435	2,503	97,719
4	OTHER	189,251	189,180	2	68,506	13,079	30,417	9,734	333	5,774	1,532	59,805
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,313		1,728,159	329,941	767,307	245,543	8,400	145,665	38,650	1,508,648
6	UNIT POWER SALES	49,509	0									
7	DALTON	26,568	0									
8	WHOLESALE BLOCK POWER SALES	275,580	0									
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,313		1,728,159	329,941	767,307	245,543	8,400	145,665	38,650	1,508,648
			0									
	TRANSMISSION		0									
			0									
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	14,546	2,774	6,428	2,264	70	1,226	308	13,518
	SUBSTATIONS		0									
11	LEVEL B-1	101,301	101,263	2	36,670	7,001	16,281	5,210	178	3,091	820	32,012
12	ALL OTHER LEVELS	231,321	231,226	Acct 352/353 B2-F	91,127	17,242	38,189	11,682	397	7,244	1,274	64,071
13	TOTAL SUBSTATIONS	332,622	332,489		127,796	24,243	54,471	16,892	576	10,334	2,094	96,083
14	LINES: ACCOUNT 354	220,163	220,081	Acct 354	79,252	15,127	35,149	11,512	385	6,680	1,750	70,228
15	ACCOUNT 355	151,845	151,792	Acct 355	51,181	9,737	22,390	8,412	245	4,314	952	53,560
16	ACCOUNT 356	236,393	236,308	Acct 356	81,749	15,573	35,959	13,776	394	6,891	1,634	80,333
17	ACCOUNT 357	2,498	2,497	Acct 357	904	173	401	128	4	76	20	789
18	ACCOUNT 358	2,069	2,068	Acct 358	739	141	327	111	4	62	16	668
19	ACCOUNT 359	166	166	Acct 359	49	9	21	13	0	4	1	69
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,534		356,216	67,777	155,146	54,108	1,679	29,588	6,774	315,247
21	REMOVE UPS B-1	-429	0	2								
22	REMOVE UPS OTHER TRANS.	-88,368	0	2								
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,770		324,072	61,640	140,874	49,540	1,522	26,879	6,055	287,187
24	UNIT POWER SALES	68,797	0									
25	DALTON	770	0									
26	WHOLESALE BLOCK POWER SALES	4,546	0									
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,770		324,072	61,640	140,874	49,540	1,522	26,879	6,055	287,187
			0									
	DISTRIBUTION		0									
			0									
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	1,570	189	33	1	1	3	26	2
29	ACCOUNT 361	26,053	26,041	Acct 361	11,812	2,192	4,453	1,266	44	845	19	5,409
30	ACCOUNT 362	308,518	308,376	Acct 362	136,477	25,291	51,513	15,144	522	9,828	292	69,310
31	ACCOUNT 364	298,896	298,669	Acct 364	230,839	29,365	16,085	2,985	444	2,611	4,707	11,634
32	ACCOUNT 365	321,368	321,277	Acct 365	190,846	28,131	40,470	9,540	1,004	7,564	5,853	37,868
33	ACCOUNT 366	101,319	101,280	Acct 366	52,785	8,396	15,533	3,816	382	2,982	1,932	15,454
34	ACCOUNT 367	423,685	423,506	Acct 367	220,019	34,898	64,088	16,015	1,590	12,456	8,002	66,437
35	ACCOUNT 368	460,740	460,721	Acct 368	254,928	52,821	73,109	14,312	1,770	11,987	8,146	43,647
	ACCOUNT 369		0									
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	260,720	20,850	3,857	62	133	291	8	197
37	POWER PANELS	1,438	1,438	Acct 369 Pwr Panels	1,238	149	26	0	1	2	21	1
38	TOTAL ACCOUNT 369	287,556	287,556		261,958	20,999	3,883	62	134	293	29	198
	ACCOUNT 370		0									
39	DEMAND METERS	31,248	31,248	Acct 370 Demand		18,452	10,972	205	183	882		555
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH	56,958	4,628			25			10
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	7,957	14,392	4,581	64	139	270	3	285
42	TOTAL ACCOUNT 370	120,539	120,539		64,915	37,471	15,553	268	346	1,151	3	831
43	ACCOUNT 371	0	0	Acct 371								
44	ACCOUNT 372	856	856	Acct 372		712	123	1	4	9		7
45	ACCOUNT 373	167,098	167,098	Acct 373							167,098	
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		1,426,148	240,464	284,843	63,410	6,242	49,730	196,108	250,797
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	GENERAL PLANT		0									
			0									
47	PRODUCTION	51,176	51,157	31	18,525	3,537	8,225	2,632	90	1,561	414	16,172
48	TRANSMISSION	26,551	26,541	32	9,678	1,839	4,185	1,455	45	798	174	8,367
49	DISTRIBUTION	189,274	189,233	33	109,657	18,360	21,924	4,935	471	3,842	10,359	19,686
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	23,320	3,020	681	240	27	93	343	1,914
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	4,905	2,915	1,091	146	39	82	24	788
52	SALES	9,199	9,199	Sales Exp	3,764	2,621	1,102	158	45	65	461	982
53	GENERAL PLANT ACCUM. DEPR.	315,828	315,758		169,850	32,292	37,209	9,566	716	6,441	11,775	47,910
54	UNIT POWER SALES	2,954	0									
55	DALTON	236	0									
56	WHOLESALE BLOCK POWER SALES	2,502	0									
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,758		169,850	32,292	37,209	9,566	716	6,441	11,775	47,910
			0									
	INTANGIBLE PLANT		0									
			0									
58	PRODUCTION	30,251	30,240	31	10,950	2,091	4,862	1,556	53	923	245	9,560
59	TRANSMISSION	17,028	17,022	32	6,207	1,180	2,684	933	29	512	111	5,366
60	DISTRIBUTION	111,886	111,862	33	64,822	10,853	12,960	2,917	278	2,271	6,124	11,637
61	CUSTOMER ACCOUNTING	17,520	17,520	Cust Acct Exp	13,786	1,785	403	142	16	55	203	1,132
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	2,900	1,723	645	86	23	49	14	466
63	SALES	5,438	5,438	Sales Exp	2,225	1,549	652	94	26	38	272	581
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,987		100,890	19,181	22,205	5,728	426	3,848	6,969	28,741
65	UNIT POWER SALES	414	0									
66	DALTON	139	0									
67	WHOLESALE BLOCK POWER SALES	1,479	0									
68	TOTAL INTAN. PLANT ACCUM. DEPR.	190,061	187,987		100,890	19,181	22,205	5,728	426	3,848	6,969	28,741
			0									
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,838	2	20,945	3,999	9,299	2,976	102	1,765	468	18,284
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	27	5	12	4	0	2	0	24
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	36	6	7	2	0	1	3	7
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	1,072	204	235	60	5	41	74	302
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,970		22,081	4,214	9,553	3,042	107	1,810	547	18,617
			0									
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,541		3,771,200	687,732	1,261,992	376,830	17,413	234,372	260,103	2,141,899
75	UNIT POWER SALES	141,674	0									
76	DALTON	27,713	0									
77	WHOLESALE BLOCK POWER SALES	284,107	0									
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,541		3,771,200	687,732	1,261,992	376,830	17,413	234,372	260,103	2,141,899
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	MATERIALS AND SUPPLIES		0									
	FUEL INVENTORY		0									
			0									
1	COAL	251,901	251,820	1	79,484	15,411	38,818	13,217	459	7,384	2,972	94,074
2	OIL	42,046	42,032	1	13,267	2,572	6,479	2,206	77	1,233	496	15,702
3	GAS	27,250	27,241	1	8,598	1,667	4,199	1,430	50	799	322	10,177
4	FUEL INVENTORY	321,197	321,093		101,349	19,651	49,496	16,853	585	9,415	3,790	119,953
5	UNIT POWER SALES	2,721	0									
6	DALTON	3,362	0									
7	WHOLESALE BLOCK POWER SALES	32,285	0									
8	TOTAL FUEL INVENTORY	359,565	321,093		101,349	19,651	49,496	16,853	585	9,415	3,790	119,953
			0									
	PLANT MATERIALS & SUPPLIES		0									
			0									
9	PRODUCTION	289,374	289,266	31	104,749	19,999	46,509	14,883	509	8,829	2,343	91,444
10	TRANSMISSION	14,165	14,159	32	5,183	981	2,233	776	24	426	93	4,464
11	DISTRIBUTION	72,487	72,472	33	41,996	7,031	8,396	1,890	180	1,471	3,967	7,539
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	9,106	1,179	266	94	10	36	134	747
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	1,982	1,178	441	59	16	33	10	318
14	SALES	4,998	4,998	Sales Exp	2,045	1,424	599	86	24	35	250	534
15	PLANT MATERIALS & SUPPLIES	396,633	396,503		165,041	31,792	58,444	17,788	764	10,831	6,796	105,047
16	UNIT POWER SALES	3,590	0									
17	DALTON	1,620	0									
18	WHOLESALE BLOCK POWER SALES	15,775	0									
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,503		165,041	31,792	58,444	17,788	764	10,831	6,796	105,047
			0									
20	MATERIALS & SUPPLIES	717,830	717,596		266,390	51,443	107,940	34,642	1,349	20,246	10,586	225,000
21	UNIT POWER SALES	6,311	0									
22	DALTON	4,982	0									
23	WHOLESALE BLOCK POWER SALES	48,060	0									
24	TOTAL MATERIALS & SUPPLIES	777,183	717,596		266,390	51,443	107,940	34,642	1,349	20,246	10,586	225,000
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OTHER RATE BASE ITEMS		0									
	PLANT HELD FOR FUTURE USE		0									
			0									
1	PRODUCTION	0	0									
	TRANSMISSION		0									
2	LEVEL B-2	6	6	2	2	0	1	0	0	0	0	2
3	LEVEL C	425	425	5	197	37	75	21	1	14		81
4	TOTAL TRANSMISSION	431	431		200	37	76	21	1	14	0	83
	DISTRIBUTION		0									
5	LEVEL C	6	6	5	3	0	1	0	0	0		1
6	LEVEL E	0	0	7								
7	LEVEL F	0	0	8								
8	TOTAL DISTRIBUTION	6	6		3	0	1	0	0	0		1
9	TOTAL GENERAL PLANT	0	0									
10	PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
11	UNIT POWER SALES	0	0									
12	DALTON	0	0									
13	WHOLESALE BLOCK POWER SALES	0	0									
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		202	38	77	21	1	14	0	84
			0									
	MIN BANK BAL, PC, PREPAIDS		0									
			0									
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,442	Net Plt + Nuk Fuel Bal	31,878	5,742	10,261	3,052	144	1,903	1,449	17,012
16	UNIT POWER SALES	326	0									
17	DALTON	56	0									
18	WHOLESALE BLOCK POWER SALES	549	0									
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,442		31,878	5,742	10,261	3,052	144	1,903	1,449	17,012
			0									
	PREPAID PENSION ASSET		0									
			0									
20	PREPAID PENSION ASSET	449,051	448,951	41	221,997	51,732	53,756	14,541	967	8,981	12,963	84,013
21	UNIT POWER SALES	4,017	0									
22	DALTON	1,649	0									
23	WHOLESALE BLOCK POWER SALES	16,501	0									
24	TOTAL PREPAID PENSION ASSET	471,218	448,951		221,997	51,732	53,756	14,541	967	8,981	12,963	84,013
			0									
	OPERATING RESERVES		0									
			0									
25	PRODUCTION	-91,989	-91,954	31	-33,299	-6,357	-14,785	-4,731	-162	-2,807	-745	-29,069
26	TRANSMISSION	-20,399	-20,391	32	-7,436	-1,413	-3,215	-1,118	-35	-613	-134	-6,428
27	DISTRIBUTION	-59,818	-59,805	33	-34,656	-5,802	-6,929	-1,560	-149	-1,214	-3,274	-6,222
28	CUSTOMER ACCOUNTING	-36,487	-36,487	Cust Acct Exp	-28,709	-3,718	-839	-295	-33	-114	-422	-2,357
29	CUSTOMER ASSISTANCE	-12,265	-12,265	Cust Asst Exp	-6,022	-3,579	-1,339	-179	-47	-101	-29	-968
30	SALES	-16,202	-16,202	Sales Exp	-6,630	-4,616	-1,942	-279	-79	-114	-811	-1,730
31	OPERATING RESERVES	-237,160	-237,105		-116,752	-25,486	-29,049	-8,162	-504	-4,964	-5,414	-46,773
32	UNIT POWER SALES	-281	0		0	0	0	0	0	0	0	0
33	DALTON	-484	0		0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES	-5,138	0		0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES	-243,063	-237,105		-116,752	-25,486	-29,049	-8,162	-504	-4,964	-5,414	-46,773
			0									
	NUCLEAR FUEL		0									
			0									
36	GROSS NUCLEAR FUEL	280,352	280,261	1	88,461	17,152	43,202	14,710	511	8,218	3,308	104,699
37	ACCUMULATED DEPRECIATION	-164,903	0	1								
38	NET NUCLEAR FUEL	115,449	115,412		36,428	7,063	17,791	6,058	210	3,384	1,362	43,115
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCUMULATED DEFERRED INC. TAXES		0									
			0									
	ACCOUNT 281 AND 282		0									
	LIBERALIZED DEPRECIATION		0									
39	PRODUCTION	1,046,979	1,046,586	31	378,992	72,357	168,273	53,848	1,842	31,945	8,476	330,852
40	TRANSMISSION	393,982	393,833	32	143,610	27,294	62,100	21,588	668	11,843	2,579	124,151
41	DISTRIBUTION	744,617	744,457	33	431,397	72,228	86,250	19,416	1,853	15,114	40,755	77,446
42	GENERAL PLANT	94,945	94,924	35	51,063	9,708	11,185	2,876	215	1,936	3,540	14,401
43	NUCLEAR FUEL	1,029	1,029	2	372	71	165	53	2	31	8	325
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,829		1,005,434	181,658	327,973	97,780	4,580	60,869	55,359	547,176
	OTHER BASIS DIFFERENCES		0									
45	PRODUCTION	9,726	9,722	2	3,521	672	1,563	500	17	297	79	3,073
46	TRANSMISSION	44,903	44,886	32	16,368	3,111	7,078	2,460	76	1,350	294	14,150
47	DISTRIBUTION	-10,716	0	33								
48	GENERAL PLANT	20,008	20,004	35	10,761	2,046	2,357	606	45	408	746	3,035
49	TOTAL OTHER BASIS DIFF.	63,921	63,898		24,440	4,789	9,757	3,287	112	1,837	532	19,143
50	ACCOUNT 281 AND 282	2,345,473	2,344,727		1,029,875	186,447	337,730	101,067	4,692	62,706	55,891	566,319
51	UNIT POWER SALES	54,319	0									
52	DALTON	5,261	0									
53	WHOLESALE BLOCK POWER SALES	41,166	0									
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,727		1,029,875	188,447	337,730	101,067	4,692	62,706	55,891	566,319
			0									
	ACCOUNT 283		0									
55	PREMIUM ON REACQUIRED DEBT	57,623	57,605	36	25,384	4,594	8,264	2,466	116	1,537	1,393	13,831
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	780	149	347	111	4	66	17	681
57	MACINTOSH DEFERRAL	8,564	8,561	2	3,100	592	1,376	440	15	261	69	2,706
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	4,606	795	1,170	320	20	212	353	1,561
59	NUCLEAR OUTAGE	9,515	9,511	2	3,444	658	1,529	489	17	290	77	3,007
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	6,763	1,291	3,003	961	33	570	151	5,904
61	ADD. PENSION DEDUCTIONS	157,408	157,373	41	77,618	18,134	18,843	5,097	339	3,148	4,544	29,450
62	ACCOUNT 283	262,990	262,920		121,896	26,213	34,552	9,885	543	6,085	6,605	57,140
63	UNIT POWER SALES	2,165	0									
64	DALTON	708	0									
65	WHOLESALE BLOCK POWER SALES	6,889	0									
66	TOTAL ACCOUNT 283	272,552	262,920		121,896	26,213	34,552	9,885	543	6,085	6,605	57,140
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 190		0									
	INJURIES & DAMAGES RESERVE		0									
67	PRODUCTION	-769	-769	31	-278	-53	-124	-40	-1	-23	-6	-243
68	TRANSMISSION	-240	-240	32	-87	-17	-38	-13	0	-7	-2	-76
69	DISTRIBUTION	-1,139	-1,139	33	-660	-110	-132	-30	-3	-23	-62	-118
70	CUSTOMER ACCOUNTING	-347	-347	Cust Acct Exp	-273	-35	-8	-3	0	-1	-4	-22
71	CUSTOMER ASSISTANCE	-121	-121	Cust Asst Exp	-59	-35	-13	-2	0	-1	0	-10
72	SALES	-150	-150	Sales Exp	-61	-43	-18	-3	-1	-1	-8	-16
73	TOTAL I & D RESERVE	-2,766	-2,765		-1,420	-294	-333	-90	-6	-57	-82	-485
	RESERVE FOR INSURANCE CLAIMS		0									
74	PRODUCTION	-1,762	-1,761	31	-638	-122	-283	-91	-3	-54	-14	-557
75	TRANSMISSION	-551	-551	32	-201	-38	-87	-30	-1	-17	-4	-174
76	DISTRIBUTION	-1,630	-1,630	33	-944	-158	-189	-43	-4	-33	-89	-170
77	CUSTOMER ACCOUNTING	-889	-889	Cust Acct Exp	-699	-91	-20	-7	-1	-3	-10	-57
78	CUSTOMER ASSISTANCE	-286	-286	Cust Asst Exp	-140	-83	-31	-4	-1	-2	-1	-23
79	SALES	-407	-407	Sales Exp	-167	-116	-49	-7	-2	-3	-20	-43
80	TOTAL RES. FOR INSURANCE CLAIMS	-5,525	-5,524		-2,789	-608	-659	-182	-12	-111	-138	-1,023
81	ACCRUAL FOR UNCOLLECTIBLES	-4,832	-4,832	13	-4,158	-500	-87	-2	-3	-7	-70	-5
82	PURCHASED POWER LEVELIZATION	-738	-738	2	-267	-51	-119	-38	-1	-23	-6	-233
83	REVENUE SUBJECT TO REFUND	-741	-741	38	-277	-64	-123	-36	-1	-19	-14	-207
84	OTHER DEFERRED COSTS	-196,091	-196,047	41	-96,941	-22,590	-23,474	-6,350	-422	-3,922	-5,661	-36,687
85	INC TAXES DEFERRED - ELEC.	-109,650	-109,650	38	-40,981	-9,471	-18,151	-5,303	-186	-2,845	-2,114	-30,599
86	ACCOUNT 190	-320,343	-320,297		-146,833	-33,578	-42,945	-12,000	-633	-6,984	-8,085	-69,239
87	UNIT POWER SALES	-3,902	0		0	0	0	0	0	0	0	0
88	DALTON	-771	0		0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES	-6,847	0		0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190	-331,863	-320,297		-146,833	-33,578	-42,945	-12,000	-633	-6,984	-8,085	-69,239
			0									
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,350		1,004,937	179,082	329,337	98,953	4,602	61,807	54,411	554,220
92	UNIT POWER SALES	52,582	0									
93	DALTON	5,198	0									
94	WHOLESALE BLOCK POWER SALES	41,008	0									
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,350		1,004,937	179,082	329,337	98,953	4,602	61,807	54,411	554,220
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OPERATING REVENUE		0									
	SALES OF ELECTRICITY		0									
			0									
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	1,556,256	398,535	652,695	169,340	5,998	87,409	94,120	770,336
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	929,320	177,921	448,219	152,311	5,308	85,129	34,092	1,085,544
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		2,485,576	574,456	1,100,914	321,651	11,306	172,537	128,212	1,855,880
4	SCG CAPACITY REV. CREDIT	452	452	Demand Prod Exp- Net of Wholesale	164	31	73	23	1	14	4	143
5	SCG REVENUE TO ALL OTHER	113	0	Dir								
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	29,190	5,660	14,256	4,854	168	2,712	1,092	34,548
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir								
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	2,991	580	1,461	497	17	278	112	3,540
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0									
10	WHOLESALE BLOCK VOM REVENUE	40,826	0									
11	WHOLESALE BLOCK CAPACITY REV	110,858	0									
12	DALTON FUEL REVENUE	20,110	0									
13	DALTON VOM REVENUE	2,875	0									
14	DALTON CAPACITY REVENUE	12,476	0									
15	HAMPTON FUEL REVENUE	1,034	0									
16	HAMPTON VOM REVENUE	132	0									
17	HAMPTON CAPACITY REVENUE	1,114	0									
18	POWER POOL FUEL REVENUE	204,019	203,953	1	64,375	12,482	31,439	10,705	372	5,980	2,407	76,192
19	PUR POWER VOM REVENUE	7,908	7,905	1	2,495	484	1,219	415	14	232	93	2,953
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	3,064	585	1,360	435	15	258	69	2,675
21	UPS FUEL REVENUE	45,373	0									
22	UPS VOM REVENUE	1,402	0									
23	UPS CAPACITY REVENUE	30,754	0									
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		1,022,885	196,063	493,914	167,870	5,848	93,821	37,591	1,196,284
25	TOTAL OTHER REVENUE	3,974,754	3,758,983		1,564,970	398,215	656,807	170,711	6,045	88,191	94,397	779,648
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		2,587,854	594,278	1,150,721	338,581	11,893	182,011	131,988	1,975,932
			0									
	OTHER OPERATING REVENUE		0									
			0									
27	ACCOUNT 449 - REV SUBJ TO REF	0	0									
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	9,597	1,154	200	4	8	16	162	12
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust	31,892	3,787	633	8	24	45		23
			0									
	ACCOUNT 454 - RENT		0									
30	PRODUCTION	3,400	3,399	31	1,231	235	546	175	6	104	28	1,074
31	TRANSMISSION	28	28	32	10	2	4	2	0	1	0	9
32	DISTRIBUTION	29,123	29,117	33	16,873	2,825	3,373	759	72	591	1,594	3,029
33	ACCOUNT 454 - RENT	32,551	32,543		18,113	3,062	3,924	936	78	696	1,622	4,112
34	UNIT POWER SALES	2	0									
35	DALTON	0	0									
36	WHOLESALE BLOCK POWER SALES	0	0									
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		18,113	3,062	3,924	936	78	696	1,622	4,112
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2006
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	ACCOUNT 456 - OTHER		0									
38	OPEN ACCESS TRAN. TARIFF	38,185	38,171	32	13,919	2,845	6,019	2,092	65	1,148	250	12,033
39	TSA - SCHERER 4	14,390	14,385	32	5,245	997	2,268	788	24	433	94	4,535
40	SPARE EQUIP. CHG. TRAN.	631	630	32	230	44	99	35	1	19	4	199
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	1,633	273	326	73	7	57	154	293
42	LAKE RENTS	1,199	1,199	2	434	83	193	62	2	37	10	379
43	SALE OF NATURAL RESOURCES	612	612	2	222	42	98	31	1	19	5	193
44	EQUIPMENT RENTAL INCOME	97	97	33	56	9	11	3	0	2	5	10
45	MISCELLANEOUS - TRAN	6,116	6,113	32	2,229	424	964	335	10	184	40	1,927
46	MISCELLANEOUS - DIST	2,781	2,780	33	1,611	270	322	73	7	56	152	289
47	ENERLINK	21	21	36	8	2	3	1	0	1	0	6
48	MEAG PCA ADMIN FEE - CREDIT	72	72	Demand Prod Exp- Net of Wholesale	26	5	12	4	0	2	1	23
49	MEAG PCA ADMIN FEE - OTHER	46	0									
50	DALTON PCA ADMIN FEE - CREDIT	32	32	Demand Prod Exp- Net of Wholesale	12	2	5	2	0	1	0	10
51	DALTON PCA ADMIN FEE - OTHER	21	0									
52	OASIS - LEASE CHARGES	46	46	32	17	3	6	3	0	1	0	15
53	UNIT POWER SALES	17,466	0									
	SALES TAX COLLECTION FEE		0									
54	FUEL INVENTORY	513	513	1	162	31	79	27	1	15	6	191
55	MATERIALS & SUPPLIES	194	194	Plant M & S	81	16	29	9	0	5	3	51
56	REVENUE	1,805	1,805	38	674	156	299	87	3	47	35	504
57	TOTAL SALES TAX COL. FEE	2,511	2,511		917	203	406	123	4	67	44	746
58	TOTAL ACCOUNT 456	67,047	69,487		26,558	5,002	10,735	3,624	123	2,026	761	20,658
			0									
59	TOTAL OTHER OPERATING REVENUE	167,164	149,595		86,160	13,006	15,492	4,571	233	2,783	2,544	24,805
			0									
60	TOTAL OPERATING REVENUE	7,653,854	7,122,854		2,674,015	607,283	1,166,213	343,153	12,126	184,794	134,532	2,000,737
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	OPER. & MAINT. EXPENSE		0									
	PRODUCTION		0									
	----------		0									
	ENERGY COMPONENT		0									
1	TOTAL FULL RQMTS FUEL EXPENSE	3,215,406	3,214,276		1,022,895	196,083	493,914	167,870	5,848	93,821	37,591	1,196,284
2	VARIABLE FULL RQMTS O&M EXPENSE	128,855	128,813	1	40,658	7,883	19,856	6,761	235	3,777	1,520	48,122
3	REMOVE INCREMENTAL RTP	0	0	1								
4	ASSIGN INCREMENTAL RTP	0	0									
5	WHOLESALE BLOCKS FUEL EXP	231,047	0									
6	WHOLESALE BLOCKS VOM EXP	21,038	0									
7	DALTON FUEL EXPENSE	20,110	0									
8	DALTON VOM EXPENSE	1,381	0									
9	UPS FUEL EXPENSE	45,373	0									
10	UPS VOM EXPENSE	1,402	0									
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		1,063,543	203,946	513,770	174,632	6,082	97,598	39,112	1,244,406
12	DEMAND COMPONENT	389,299	389,153	2	140,921	26,905	62,569	20,023	685	11,878	3,152	123,021
13	REMOVE INCREMENTAL RTP	0	0	2								
14	ASSIGN INCREMENTAL RTP	0	0	Special								
15	ADJUSTED DEMAND COMPONENT	389,299	389,153		140,921	26,905	62,569	20,023	685	11,878	3,152	123,021
16	UNIT POWER SALES	1,546	0									
17	DALTON	2,401	0									
18	WHOLESALE BLOCK POWER SALES	22,733	0									
19	TOTAL DEMAND COMPONENT	415,979	389,153		140,921	26,905	62,569	20,023	685	11,878	3,152	123,021
20	GENERATION EXPENSE	3,733,580	3,732,242		1,204,464	230,851	576,340	194,654	6,767	109,476	42,263	1,367,427
21	UPS GENERATION EXPENSE	48,321	0									
22	DALTON GENERATION EXPENSE	23,892	0									
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0									
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,242		1,204,464	230,851	576,340	194,654	6,767	109,476	42,263	1,367,427
	ACCOUNT 555 - PURCHASED POWER		0									
25	DEMAND COMPONENT	411,005	410,851	2	148,778	28,405	66,058	21,139	723	12,540	3,327	129,880
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	6,195	1,201	3,026	1,030	36	576	232	7,332
27	PURCHASED POWER	430,639	430,478		154,973	29,606	69,083	22,169	759	13,116	3,559	137,213
28	UNIT POWER SALES	0	0									
29	DALTON	0	0									
30	WHOLESALE BLOCK POWER SALES	8,793	0									
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,478		154,973	29,606	69,083	22,169	759	13,116	3,559	137,213
	OTHER PRODUCTION EXPENSES		0									
32	ACCOUNT 556	13,453	13,448	2	4,870	930	2,162	692	24	410	109	4,251
33	UNIT POWER SALES	610	0									
34	TOTAL ACCOUNT 556	14,063	13,448		4,870	930	2,162	692	24	410	109	4,251
35	ACCOUNT 557	24,665	24,656	2	8,928	1,705	3,964	1,269	43	753	200	7,794
36	TOTAL OTHER PRODUCTION	38,118	38,104		13,798	2,634	6,126	1,960	67	1,163	309	12,046
			0									
37	PRODUCTION EXPENSE	4,202,317	4,200,824		1,373,235	263,091	651,550	216,784	7,593	123,755	46,131	1,516,685
38	UNIT POWER SALES	48,931	0									
39	DALTON	23,892	0									
40	WHOLESALE BLOCK POWER SALES	283,611	0									
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,824		1,373,235	263,091	651,550	216,784	7,593	123,755	46,131	1,516,685
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	TRANSMISSION EXPENSE		0									
			0									
	OPERATIONS		0									
42	560-SUPERVISION	10,968	10,964	Acct 561-567	3,986	760	1,751	578	19	333	82	3,456
43	561-LOAD DISPATCHING	22,339	22,331	2	8,086	1,544	3,590	1,149	39	682	181	7,059
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	517	98	219	67	2	41	8	376
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	339	65	150	56	2	29	7	326
46	564-UNDERGROUND LINES	0	0	Accct 357,358								
47	565-TRANS. BY OTHERS	1,134	1,134	2	410	78	182	58	2	35	9	358
48	566-MISCELLANEOUS	2,750	2,749	32	1,002	191	433	151	5	83	18	867
49	567-RENTS	9,145	9,142	T. Plt -(Acct 352 B-1, B-2)	3,335	634	1,440	503	15	275	59	2,881
50	TOTAL OPERATIONS	48,639	48,621		17,677	3,369	7,765	2,562	84	1,477	364	15,324
	MAINTENANCE		0									
51	568-SUPERVISION	13,312	13,307	Acct 569-573	4,833	919	2,097	729	23	400	89	4,218
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	72	14	30	9	0	6	1	52
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	6,786	1,286	2,869	884	30	544	103	4,939
54	571-OVERHEAD LINES	31,821	31,809	Acct 350 (subs),352,353	11,097	2,115	4,890	1,815	54	935	227	10,677
55	572-UNDERGROUND LINES	0	0	Accct 357,358								
56	573-MISCELLANEOUS	71	71	32	26	5	11	4	0	2	0	22
57	TOTAL MAINTENANCE	62,837	62,813		22,814	4,338	9,897	3,441	107	1,887	421	19,908
			0									
58	TOTAL TRANSMISSION EXPENSE	111,476	111,434		40,491	7,707	17,661	6,003	191	3,364	784	35,232
59	REMOVE INCREMENTAL RTP	0	0	T. Trans Exp above								
60	ASSIGN INCREMENTAL RTP	0	0	Special								
61	REMOVE UPS EXPENSE	-7,184	0	T. Trans Exp above								
62	REMOVE DALTON EXPENSE	-2	0	T. Trans Exp above								
63	REMOVE WHOLESALE BLOCKS EXP.	-27	0	T. Trans Exp above								
64	TRANSMISSION EXPENSE	104,263	104,224		37,871	7,208	16,519	5,614	179	3,146	734	32,953
65	UNIT POWER SALES	7,184	0									
66	DALTON	2	0									
67	WHOLESALE BLOCK POWER SALES	27	0									
68	TOTAL TRANSMISSION EXPENSE	111,476	104,224		37,871	7,208	16,519	5,614	179	3,146	734	32,953
			0									
	DISTRIBUTION EXPENSE		0									
			0									
	OPERATIONS		0									
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	4,852	1,512	1,043	152	24	145	345	622
70	581 - LOAD DISPATCHING	11,221	11,216	8	5,483	900	1,811	462	45	357	215	1,944
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	882	163	333	98	3	64	2	448
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	8,504	1,158	1,130	250	29	203	212	987
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	5,851	929	1,708	425	42	331	213	1,757
74	585 - STREET LIGHTING	2,377	2,377	Acct 373							2,377	
75	586 - METER EXPENSE	35,564	35,564	Acct 370	19,152	11,056	4,589	79	102	340	1	245
76	587 - CUST. INSTALLATION	5,359	5,359	Dir	4,670	572	100	1	3	7		6
77	588 - MISCELLANEOUS	8,163	8,161	33	4,729	792	946	213	20	166	447	849
78	589 - RENTS	2,577	2,576	33	1,493	250	298	67	6	52	141	268
79	TOTAL OPERATIONS	99,689	99,672		55,617	17,331	11,958	1,747	276	1,664	3,953	7,126
	MAINTENANCE		0									
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	14,422	2,239	2,630	604	60	473	2,405	2,428
81	591 - STRUCTURES	243	243	Acct 361	110	20	42	12	0	8	0	50
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	5,409	1,002	2,042	600	21	389	12	2,747
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	54,598	7,435	7,255	1,604	186	1,304	1,362	6,339
84	594 - UNDERGROUND LINES	17,096	17,089	Accts 366,367	8,883	1,410	2,592	646	64	503	323	2,667
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	5,492	1,138	1,575	308	38	258	175	940
86	596 - STREET LIGHTING	10,772	10,772	Acct 373							10,772	
87	597 - METERS	2,461	2,461	Acct 370	1,325	765	318	5	7	24	0	17
88	598 - MISCELLANEOUS	77	77	33	45	7	9	2	0	2	4	8
89	MAINTENANCE	158,185	158,131		90,284	14,017	18,461	3,782	377	2,960	15,054	15,196
			0									
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		145,901	31,348	28,419	5,529	652	4,625	19,007	22,322
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	CUSTOMER ACCOUNTING EXPENSE		0									
			0									
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	6,816	883	199	70	8	27	100	559
92	902 - METER READING	25,242	25,242	29	13,565	2,586	1,084	847	48	224		6,888
93	903 - CUST. ACCTS. & COLLECT	86,738	86,738	28	72,855	8,787	1,606	237	58	166	1,228	1,802
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	19,735	2,374	411	8	16	33	333	24
95	905 - MISCELLANEOUS	858	858	Accts 902-904	675	87	20	7	1	3	10	55
			0									
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		113,645	14,717	3,320	1,168	130	453	1,671	9,329
			0									
	CUSTOMER ASSISTANCE		0									
			0									
97	907 - SUPERVISION	0	0									
98	908 - CUSTOMER ASSISTANCE	39,804	39,804	Special	18,382	12,261	4,636	624	165	350	8	3,378
99	909 - INF. & INST. ADVER.	1,266	1,266	Special	972	128	50	6	1	4	87	36
100	910 - MISCELLANEOUS	2,211	2,211	Special	1,908	246	43	1	1	3	7	2
			0									
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		21,262	12,635	4,729	633	167	357	102	3,416
			0									
	SALES		0									
			0									
102	912 - DEMO. & SELLING	44,463	44,463	Special	18,242	12,661	5,324	764	216	313	2,232	4,731
103	913 - ADVERTISING	94	94	Special		40	18	4	1	1		30
			0									
104	TOTAL SALES	44,577	44,577		18,242	12,701	5,342	768	217	314	2,232	4,761
			0									
	ADMIN. & GENERAL EXPENSES		0									
			0									
	A & G EXPENSES EXCL ACCT 928		0									
105	PRODUCTION	97,480	97,443	31	35,286	6,737	15,667	5,014	172	2,974	789	30,804
106	TRANSMISSION	32,256	32,244	32	11,758	2,235	5,084	1,767	55	970	211	10,164
107	DISTRIBUTION	153,574	153,541	33	88,974	14,897	17,789	4,004	382	3,117	8,406	15,973
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	36,652	4,746	1,071	377	42	146	539	3,009
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	7,975	4,739	1,774	237	63	134	38	1,281
110	SALES	20,128	20,128	Accts 912,913	8,237	5,735	2,412	347	98	142	1,008	2,150
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,178		188,881	39,088	43,797	11,746	811	7,483	10,991	63,381
			0									
	ACCOUNT 928 - REGULATORY COM		0									
112	FERC DOCKET	756	756	38	283	65	125	37	1	20	15	211
113	RETAIL DOCKET	1,728	1,728	38	646	149	286	84	3	45	33	482
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	139	27	62	20	1	12	3	122
115	RETAIL NON-DOCKET	1,643	1,642	39	735	132	236	70	3	44	33	389
116	FERC OTHER	1,054	1,054	38	394	91	174	51	2	27	20	294
117	RETAIL OTHER	816	816	31	295	58	131	42	1	25	7	258
118	TOTAL ACCOUNT 928	6,382	6,381		2,492	521	1,014	303	11	172	111	1,756
			0									
119	SOUTHERN NUCLEAR A&G	47,338	47,320	2	17,136	3,272	7,608	2,435	83	1,444	383	14,959
			0									
120	ADMINISTRATIVE & GENERAL	419,980	419,880		208,509	42,881	52,419	14,484	906	9,099	11,485	80,096
121	UNIT POWER SALES	4,053	0									
122	DALTON	955	0									
123	WHOLESALE BLOCK POWER SALES	9,264	0									
124	TOTAL ADMIN. & GENERAL	434,252	419,880		208,509	42,861	52,419	14,484	906	9,099	11,485	80,096
			0									
	O&M ADJUSTMENTS		0									
			0									
125	EPRI EXPENSE	5,674	5,674	42	1,848	374	884	294	10	163	75	2,026
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		1,848	374	884	294	10	163	75	2,026
			0									
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,715		1,920,514	384,955	763,181	247,274	9,854	141,911	81,437	1,671,588
128	UNIT POWER SALES	60,168	0									
129	DALTON	24,849	0									
130	WHOLESALE BLOCK POWER SALES	292,902	0									
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,715		1,920,514	384,955	763,181	247,274	9,854	141,911	81,437	1,671,588
			0									
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	DEPRECIATION EXPENSE		0									
	PRODUCTION		0									
			0									
1	PRODUCTION	271,586	271,484	2	98,310	18,769	43,650	13,968	478	8,286	2,199	85,823
2	UNIT POWER SALES	3,402	0									
3	DALTON	2,210	0									
4	WHOLESALE BLOCK POWER SALES	21,332	0									
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,484		98,310	18,769	43,650	13,968	478	8,286	2,199	85,823
			0									
	TRANSMISSION		0									
			0									
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	1,447	276	639	225	7	122	31	1,344
	SUBSTATIONS		0									
7	LEVEL B-1	4,355	4,353	2	1,576	301	700	224	8	133	35	1,376
8	OTHER SUBSTATIONS	24,389	24,379	Acct 352- B-2 F	9,608	1,818	4,026	1,232	42	764	134	6,755
9	TOTAL SUBSTATIONS	28,744	28,732		11,184	2,119	4,726	1,456	50	897	170	8,131
10	LINES: ACCOUNT 354	12,792	12,788	Acct 354	4,605	879	2,042	669	22	388	102	4,081
11	ACCOUNT 355	13,247	13,242	Acct 355	4,465	849	1,953	621	21	376	83	4,673
12	ACCOUNT 356	19,293	19,286	Acct 356	6,672	1,271	2,935	1,124	32	562	133	6,556
13	ACCOUNT 357	74	74	Acct 357	27	5	12	4	0	2	1	23
14	ACCOUNT 358	86	86	Acct 358	31	6	14	5	0	3	1	28
15	ACCOUNT 359	6	6	Acct 359	2	0	1	0	0	0	0	2
16	TOTAL TRANSMISSION DEPRECIATION EX	78,334	78,304		28,432	5,405	12,322	4,304	133	2,350	520	24,639
17	REMOVE UPS B-1	-56	0	2								
18	REMOVE UPS OTHER TRANS.	-6,768	0	2								
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,483		25,961	4,934	11,225	3,953	121	2,142	464	22,682
20	UNIT POWER SALES	6,824	0									
21	DALTON	37	0									
22	WHOLESALE BLOCK POWER SALES	301	0									
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,483		25,961	4,934	11,225	3,953	121	2,142	464	22,682
			0									
	DISTRIBUTION		0									
			0									
24	ACCOUNT 360	59	59	Acct 360 Level F	51	6	1	0	0	0	1	0
25	ACCOUNT 361	1,841	1,840	Acct 361	835	155	315	89	3	60	1	382
26	ACCOUNT 362	28,570	28,556	Acct 362	12,638	2,342	4,770	1,402	48	910	27	6,418
27	ACCOUNT 364	26,034	26,031	Acct 364	20,120	2,559	1,402	260	39	228	410	1,014
28	ACCOUNT 365	29,407	29,399	Acct 365	17,463	2,574	3,703	873	92	692	536	3,465
29	ACCOUNT 366	5,955	5,953	Acct 366	3,103	493	913	224	22	175	114	908
30	ACCOUNT 367	43,887	43,849	Acct 367	22,780	3,613	6,636	1,658	165	1,290	829	6,879
31	ACCOUNT 368	38,947	38,945	Acct 368	21,549	4,465	6,180	1,210	150	1,013	689	3,690
32	ACCOUNT 369	26,430	26,430	Acct 369	24,077	1,930	357	6	12	27	3	18
33	ACCOUNT 370	12,775	12,775	Acct 370	6,880	3,971	1,648	28	37	122	0	88
34	ACCOUNT 371	0	0	Acct 371								
35	ACCOUNT 372	29	29	Acct 372		24	4	0	0	0		0
36	ACCOUNT 373	15,587	15,587	Acct 373							15,587	
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		129,496	22,134	25,929	5,751	568	4,517	18,196	22,863
			0									
	GENERAL PLANT		0									
			0									
	GENERAL PLANT		0									
38	PRODUCTION	6,127	6,125	31	2,218	423	985	315	11	187	50	1,936
39	TRANSMISSION	3,141	3,140	32	1,145	218	495	172	5	94	21	990
40	DISTRIBUTION	23,305	23,300	33	13,502	2,261	2,699	608	58	473	1,276	2,424
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	2,871	372	84	30	3	11	42	236
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	604	359	134	18	5	10	3	97
43	SALES	1,133	1,133	Sales Exp	464	323	136	20	6	8	57	121
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,577		20,803	3,955	4,533	1,162	88	784	1,448	5,804
45	UNIT POWER SALES	528	0									
46	DALTON	41	0									
47	WHOLESALE BLOCK POWER SALES	434	0									
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,577		20,803	3,955	4,533	1,162	88	784	1,448	5,804
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
	INTANGIBLE PLANT		0									
			0									
	INTANGIBLE PLANT		0									
49	PRODUCTION	639	639	31	231	44	103	33	1	19	5	202
50	TRANSMISSION	337	337	32	123	23	53	18	1	10	2	106
51	DISTRIBUTION	2,213	2,213	33	1,282	215	256	58	6	45	121	230
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	273	35	8	3	0	1	4	22
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	57	34	13	2	0	1	0	9
54	SALES	108	108	Sales Exp	44	31	13	2	1	1	5	12
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		2,011	382	446	115	8	77	138	581
			0									
56	DEPRECIATION EXPENSE	614,944	614,758		276,583	50,174	85,784	24,950	1,263	15,807	22,444	137,753
57	UNIT POWER SALES	10,754	0									
58	DALTON	2,288	0									
59	WHOLESALE BLOCK POWER SALES	22,067	0									
60	TOTAL DEPRECIATION EXPENSE	650,053	614,758		276,583	50,174	85,784	24,950	1,263	15,807	22,444	137,753
	ASSET RETIREMENT OBLIGATION - ARO		0									
			0									
	ARO DEPRECIATION EXPENSE		0									
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	594	113	264	84	3	50	13	519
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	1	0	0	0	0	0	0	1
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	1	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	30	6	7	2	0	1	2	8
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		626	119	271	86	3	51	15	528
			0									
	ARO ACCRETION		0									
66	ARO ACCRETION - PRODUCTION	44,679	44,662	31	16,173	3,088	7,181	2,298	79	1,363	362	14,119
67	ARO ACCRETION - TRANSMISSION	58	58	21	10	35	12	0	1	1	0	0
68	ARO ACCRETION - DISTRIBUTION	37	37	33	21	4	4	1	0	1	2	4
69	ARO ACCRETION - GENERAL	335	335	35	160	34	39	10	1	7	12	51
70	TOTAL ARO ACCRETION	45,109	45,092		16,384	3,160	7,237	2,309	80	1,371	376	14,174
			0									
	ARO DEFERRAL		0									
71	ARO DEFERRAL - PRODUCTION	-46,320	-46,303	31	-16,767	-3,201	-7,445	-2,382	-82	-1,413	-375	-14,637
72	ARO DEFERRAL - TRANSMISSION	-60	-60	32	-22	-4	-9	-3	0	-2	0	-19
73	ARO DEFERRAL - DISTRIBUTION	-39	-39	33	-23	-4	-5	-1	0	-1	-2	-4
74	ARO DEFERRAL - GENERAL	-391	-391	35	-210	-40	-46	-12	-1	-8	-15	-59
75	TOTAL ARO DEFERRAL	-46,810	-46,793		-17,022	-3,249	-7,505	-2,398	-83	-1,424	-392	-14,720
			0									
	TAXES OTHER THAN INCOME TAXES		0									
	PROPERTY TAXES		0									
			0									
1	PRODUCTION	49,736	49,717	31	18,004	3,437	7,994	2,558	88	1,518	403	15,717
2	TRANSMISSION	16,147	18,141	32	5,866	1,119	2,545	885	27	485	106	5,088
3	DISTRIBUTION	33,622	33,615	33	19,479	3,261	3,894	877	84	682	1,840	3,497
4	NUCLEAR FUEL	1,380	1,380	1	435	84	213	72	3	40	16	515
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	558	108	273	93	3	52	21	661
6	GENERAL PLANT	5,751	5,750	35	3,093	588	678	174	13	117	214	872
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	1	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	850	164	301	92	4	56	35	541
9	PROPERTY TAX	110,451	110,416		46,306	8,762	15,898	4,751	221	2,951	2,635	26,892
10	UNIT POWER SALES	2,031	0									
11	DALTON	207	0									
12	WHOLESALE BLOCK POWER SALES	1,591	0									
13	TOTAL PROPERTY TAX	114,280	110,416		46,306	8,762	15,898	4,751	221	2,951	2,635	26,892
			0									
	PAYROLL TAX		0									
			0									
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count	19,220	4,182	4,592	1,271	83	778	947	7,174
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,368	Prod Wages	2,306	440	1,024	328	11	194	52	2,013
16	PAYROLL TAX	44,626	44,615		21,526	4,623	5,616	1,599	94	973	998	9,187
17	UNIT POWER SALES	370	0									
18	DALTON	136	0									
19	WHOLESALE BLOCK POWER SALES	1,385	0									
20	TOTAL PAYROLL TAXES	46,497	44,615		21,526	4,623	5,616	1,599	94	973	998	9,187

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
			0									
	REVENUE TAX		0									
			0									
21	MISCELLANEOUS LICENSES	18	18	38	7	2	3	1	0	0	0	5
			0									
	OTHER TAXES		0									
			0									
22	GA. OCCUPATION TAX	5	5	38	2	0	1	0	0	0	0	1
23	LEASED PROPERTY TAXES	1,077	1,077	36	474	86	155	46	2	29	26	259
24	OTHER EXCISE TAX	9	9	36	4	1	1	0	0	0	0	2
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	5	1	2	1	0	0	0	5
26	TOTAL OTHER TAXES	1,106	1,106		486	88	159	48	2	30	26	267
			0									
27	TAXES OTHER THAN INC. TAXES	156,201	156,155		70,325	13,474	21,676	6,398	317	3,953	3,660	36,351
28	UNIT POWER SALES	2,401	0									
29	DALTON	343	0									
30	WHOLESALE BLOCK POWER SALES	2,956	0									
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	156,155		70,325	13,474	21,676	6,398	317	3,953	3,660	36,351
			0									
	AMOR. OF INV. TAX CREDIT		0									
			0									
32	AMOR. OF INV. TAX CREDIT	-12,661	-12,657	36	-5,578	-1,009	-1,820	-542	-25	-338	-306	-3,039
33	UNIT POWER SALES	-255	0		0	0	0	0	0	0	0	0
34	DALTON	-34	0		0	0	0	0	0	0	0	0
35	WHOLESALE BLOCK POWER SALES	-397	0		0	0	0	0	0	0	0	0
36	TOTAL AMOR. OF INV. TAX CREDIT	-13,347	-12,657		-5,578	-1,009	-1,820	-542	-25	-338	-306	-3,039
			0									
	SALARIES AND WAGES		0									
			0									
31	PRODUCTION	175837	175,771	Demand Prod Exp- Net of Wholesale	63,651	12,152	28,261	9,044	309	5,365	1,424	55,566
32	TRANSMISSION	40,993	40,978	Trans. Exp Net of Wholesale	14,890	2,834	6,495	2,207	70	1,237	288	12,956
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	74,743	16,059	14,559	2,832	334	2,369	9,737	11,435
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	59,036	7,645	1,725	607	68	235	888	4,846
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	13,608	8,087	3,027	405	107	228	65	2,186
36	SALES	30,969	30,969	Sales Exp.	12,673	8,824	3,711	534	151	218	1,551	3,308
37	TOTAL SALARIES AND WAGES	482,636	482,526		238,600	55,601	57,777	15,629	1,039	9,653	13,933	90,297
			0									
	HEADCOUNT		0									
			0									
38	PRODUCTION	2,604	2,603	31	943	180	419	134	5	79	21	823
39	TRANSMISSION	843	843	32	307	58	133	46	1	25	6	266
40	DISTRIBUTION	2,330	2,330	33	1,350	226	270	61	6	47	128	242
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	1,000	130	29	10	1	4	15	82
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	200	119	45	6	2	3	1	32
43	SALES	582	582	Sales Exp.	238	166	70	10	3	4	29	62
44	TOTAL HEADCOUNT	8,038	8,036		4,038	879	965	267	17	164	199	1,507
			0									
			0									
			0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
1	TOTAL EXPENSES	6,752,790	6,296,077		2,365,022	499,177	966,051	297,966	11,432	167,048	115,196	1,874,184
	LESS:		0									
2	NUCLEAR FUEL EXPENSE	82,749	82,722	1	26,110	5,063	12,752	4,342	151	2,426	976	30,903
3	DEPRECIATION EXPENSE	850,053	614,758		276,583	50,174	85,784	24,950	1,263	15,807	22,444	137,753
4	ARO DEPRECIATION EXPENSE	1,701	1,700		626	119	271	86	3	51	15	528
5	ARO ACCRETION	45,109	45,092		16,384	3,160	7,237	2,309	80	1,371	376	14,174
6	ARO DEFERRAL	-46,610	-46,793		-17,022	-3,249	-7,505	-2,398	-83	-1,424	-392	-14,720
7	NUCLEAR DECOM EXPENSE	11,647	11,643		4,216	805	1,872	599	20	355	94	3,681
8	DEFERRED INCOME TAXES	-115,523	-110,427	Rate Base less CWC	-49,137	-8,932	-15,778	-4,700	-223	-2,984	-2,199	-26,474
9	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,578	-1,009	-1,820	-542	-25	-338	-306	-3,039
			0									
10	CWC ALLOCATOR	6,137,212	5,710,039		2,112,839	453,046	883,239	273,321	10,246	151,782	94,187	1,731,378
			0									
11	ALLOCATION OF CWC	149,850	139,420		51,588	11,062	21,566	6,674	250	3,706	2,300	42,274
			0									
			0									
	STATE TAX CALCULATION		0									
	----------		0									
			0									
1	REVENUE	7,653,854	7,122,854		2,674,015	607,283	1,166,213	343,153	12,126	184,794	134,532	2,000,737
	LESS:		0									
2	O & M EXPENSES	5,600,318	5,220,715		1,920,514	384,955	763,181	247,274	9,854	141,911	61,437	1,671,588
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		280,799	50,979	87,656	25,549	1,283	16,163	22,539	141,434
4	TAXES OTHER THAN INC. TAX	161,901	156,155		70,325	13,474	21,676	6,398	317	3,953	3,660	36,351
5	INTEREST EXPENSE	317,393	303,292		134,678	24,527	43,377	12,929	612	8,194	6,028	72,946
6	NET INCOME BEFORE INC. TAXES	912,543	816,291		267,699	133,348	250,323	51,002	59	14,573	20,869	78,419
			0									
	PLUS:		0									
7	NON-DEDUCTIBLE DEPR.	43,845	41,911	Rate Base less CWC	18,649	3,390	5,988	1,784	85	1,133	835	10,048
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,944	353	624	186	9	118	87	1,048
			0									
	LESS:		0									
9	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
10	MEDICARE ACT SAVINGS	13,726	13,121	Rate Base less CWC	5,838	1,061	1,875	556	26	355	261	3,145
11	STATE INCOME TAX DEDUCTION	53,617	48,082		15,988	7,700	14,437	2,967	7	876	1,219	4,889
			0									
12	INCOME SUBJECT TO STATE TAX	893,616	801,369		266,466	128,330	240,624	49,447	119	14,594	20,310	81,480
13	STATE INCOME TAX RATE	6.00%	0	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
			0									
14	TAX ON ORDINARY INCOME	53,617	48,082		15,988	7,700	14,437	2,967	7	876	1,219	4,889
15	STATE TAX CREDITS	-30,838	-29,478	Rate Base less CWC	-13,117	-2,384	-4,212	-1,255	-60	-797	-587	-7,067
16	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
17	TAXES ACCRUED	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
18	TAX RATE DIFFERENTIAL	12	11	Rate Base less CWC	5	1	2	0	0	0	0	3
			0									
19	NET STATE INCOME TAX	22,791	18,616		2,876	5,316	10,227	1,713	-52	79	632	-2,175
			0									

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	FEDERAL TAX CALCULATION	TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
			0									
			0									
			0									
20	REVENUE	7,653,854	7,122,854		2,674,015	607,283	1,166,213	343,153	12,126	184,794	134,532	2,000,737
	LESS:		0									
21	O & M EXPENSES	5,600,318	5,220,715		1,920,514	384,955	763,181	247,274	9,854	141,911	81,437	1,671,588
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		280,799	50,979	87,656	25,549	1,283	16,163	22,539	141,434
23	TAXES OTHER THAN INC. TAX	161,901	156,155		70,325	13,474	21,676	6,398	317	3,953	3,660	36,351
24	INTEREST EXPENSE	317,393	303,292		134,678	24,527	43,377	12,929	612	8,194	6,028	72,946
25	NET INCOME BEFORE INC. TAXES	912,543	816,291		267,699	133,348	250,323	51,002	59	14,573	20,869	78,419
			0									
	PLUS:		0									
26	NON-DEDUCTIBLE DEPR.	42,905	41,013	Rate Base less CWC	18,249	3,317	5,860	1,746	83	1,108	817	9,832
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369	Rate Base less CWC	1,944	353	624	186	9	118	87	1,048
28	STATE TAX CREDITS	30,838	29,478	Rate Base less CWC	13,117	2,384	4,212	1,255	60	797	587	7,067
			0									
	LESS:		0									
29	SPECIAL DIVIDENDS DEDUCT.	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
30	MEDICARE ACT SAVINGS	13,726	13,121	Rate Base less CWC	5,838	1,061	1,875	558	26	355	261	3,145
31	MANUFACTURERS DEDUCTION	5,460	5,219	Rate Base less CWC	2,322	422	746	222	11	141	104	1,251
32	STATE INCOME TAX DEDUCTION	53,617	48,082		15,988	7,700	14,437	2,967	7	876	1,219	4,889
			0									
33	INCOME SUBJECT TO FED. TAX	918,054	824,729		276,861	130,220	243,961	50,441	166	15,225	20,776	87,080
34	FEDERAL INCOME TAX RATE	0	3	0	0	0	0	0	0	0	0	0
			0									
35	TAX ON ORDINARY INCOME	321,319	288,655		96,901	45,577	85,386	17,654	58	5,329	7,271	30,478
36	STATE TAX CREDITS	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
37	PRIOR YEAR ADJUSTMENT	0	0	Rate Base less CWC	0	0	0	0	0	0	0	0
38	TAXES ACCRUED	472	451	Rate Base less CWC	201	36	64	19	1	12	9	108
39	TAX RATE DIFFERENTIAL	-2,363	-2,259	Rate Base less CWC	-1,005	-183	-323	-96	-5	-61	-45	-542
			0									
40	NET FEDERAL INCOME TAX	319,428	286,847		96,097	45,431	85,128	17,577	54	5,280	7,235	30,045
			0									
41	TOTAL INCOME TAXES	342,219	305,463		98,973	50,747	95,356	19,290	2	5,359	7,867	27,869
			0									
			0									
			0									
	OTHER INFORMATION		0									
			0									
	TOTAL RATE BASE	11,932,087	11,401,960		5,063,108	922,065	1,630,729	486,066	22,993	308,043	226,624	2,742,332
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,540		5,011,519	911,003	1,609,163	479,392	22,743	304,337	224,324	2,700,058
	WORKING CAPITAL	149,850	139,420		51,588	11,062	21,566	6,674	250	3,706	2,300	42,274
	INTEREST RATE FOR INT. EXP.	0.026599966	0									
	INTEREST EXPENSE	317,393	0									

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
1	ENERGY AT GENERATION Full Rqmts	92,420,089	29,161,768	5,654,315	14,241,879	4,849,345	168,304	2,709,131	1,090,515	34,514,869
2	LEVEL A - Demand	100.000000%	36.198608%	6.911049%	16.072274%	5.143226%	0.175960%	3.051139%	0.809567%	31.600660%
3	LEVEL B-1	1	0	0	0	0	0	0	0	0
4	LEVEL B-2	12,248,907	5,677,560	1,058,834	2,146,003	602,187	19,907	405,810	0	2,332,646
5	LEVEL C	14,775,675	6,861,691	1,279,668	2,593,515	713,777	24,059	490,447	0	2,805,315
6	LEVEL D	686,362	172,630	32,275	69,951	67,395	772	14,558	0	328,599
7	LEVEL E	627,317	172,000	32,157	69,695	36,193	769	14,504	0	301,818
8	LEVEL F	16,285,934	7,957,474	1,306,107	2,628,722	669,890	65,299	517,802	311,776	2,821,005
9	LEVEL G	14,475,138	7,793,007	1,278,464	2,557,925	525,764	57,288	433,656	305,361	1,523,673
10	LEVELS B-2 THRU F- Cust	1,445	82	94	177	139	20	58	0	874
11	LEVELS F & G	2,355,644	2,027,527	243,869	42,176	746	1,588	3,389	34,178	2,170
12	LEVEL G	2,354,735	2,027,486	243,807	42,065	650	1,580	3,336	34,178	1,633
13	TOTAL ALL LEVELS	2,356,180	2,027,567	243,901	42,242	790	1,600	3,394	34,178	2,507
14	PADMOUNT SINGLE PHASE	874,062	839,467	32,199	1,983	32	114	213	12	42
15	PADMOUNT THREE PHASE	73,818	24,901	31,943	14,414	323	131	1,005	7	1,094
16	OVERHEAD SINGLE PHASE	1,247,881	1,150,918	89,014	5,973	35	854	866	59	162
17	OVERHEAD THREE PHASE	121,817	33,090	70,449	16,596	44	760	723	17	138
18	PADMOUNT SINGLE PHASE - WTD	128,426	109,720	16,950	1,486	24	79	124	11	32
19	PADMOUNT THREE PHASE - WTD	25,253	1,386	11,901	10,028	265	97	756	6	814
20	OVERHEAD SINGLE PHASE - WTD	357,037	296,513	54,717	4,488	29	552	583	41	114
21	OVERHEAD THREE PHASE - WTD	58,324	9,627	34,988	12,482	36	557	514	15	105
22	COMB OVERHEAD ALLOC - WTD	508,675	321,542	145,687	36,940	122	2,000	1,919	80	385
23	TOTAL THREE PHASE CUSTOMER	188,140	54,102	97,856	31,145	432	943	1,835	22	1,805
24	TOTAL KWH METERED CUSTS	2,193,572	2,027,568	164,737	0	0	897	0	0	370
25	TOTAL DEMAND METERED CUSTS	120,305	0	71,039	42,242	789	703	3,394	0	2,137
26	TOTAL UNMETERED CUSTS	42,303	0	8,125	0	0	0	0	34,178	0
27	TOTAL CUSTOMERS	2,356,180	2,027,568	243,901	42,242	789	1,600	3,394	34,178	2,507
28	WEIGHTED CUSTOMERS	2,413,958	2,027,587	244,547	44,693	6,584	1,619	4,610	34,178	50,140
29	WEIGHTED METERS	3,771,931	2,027,043	386,388	162,015	126,543	7,159	33,512	0	1,029,271
30	RETAIL MWH SALES	87,235,470	27,372,643	5,307,467	13,369,848	4,598,235	158,045	2,560,705	1,023,608	32,844,920
31	Gross Prod Plt Net of Wholesale Assignment	10,134,845	3,668,673	700,424	1,628,900	521,258	17,833	309,228	82,048	3,202,678
32	Gross Trans Plt Net of UPS Assignment	3,272,654	1,192,911	226,719	515,837	179,320	5,547	98,376	21,427	1,031,277
33	Gross Distrib Plt Net of Wholesale Assignment	6,788,944	3,933,204	658,528	786,371	177,019	16,892	137,795	371,577	706,104
34	Gross General Plt	937,738	495,338	94,174	108,503	27,895	2,088	18,783	34,341	139,695
35	Gross General Plt Net of Wholesale Assignment	921,021	495,338	94,174	108,503	27,895	2,088	18,783	34,341	139,695
36	Total Gross Plt	21,431,219	9,441,010	1,708,557	3,080,930	917,148	43,020	571,608	518,124	5,144,035
37	Salaries & Wages	482,636	238,600	55,601	57,777	15,629	1,039	9,653	13,933	90,297
38	Base + Fuel Rate Revenue- Total	6,650,532	2,485,576	574,456	1,100,914	321,651	11,306	172,537	128,212	1,855,880
39	Net Plant net of Wholesale	12,676,907	5,669,810	1,020,826	1,818,938	540,318	25,607	337,236	258,021	3,002,136
40	Base + Fuel Rate Revenue- Retail									
41	Salaries & Wages	482636	238,600	55,601	57,777	15,629	1,039	9,653	13,933	90,297
42	Wghted 20% retail rate Rev & 80$ Retail MHH sales	100.0000%	32.5771%	6.5948%	15.5717%	5.1841%	0.1789%	2.8672%	1.3243%	35.7019%
43										
44										
45										
46	4 CP @ B-2	15,311,133	7,096,950	1,323,542	2,682,504	752,734	24,884	507,262	0	2,915,807
47	4 CP @ Generation	15,398,530	7,137,459	1,331,097	2,697,816	757,031	25,026	510,157	0	2,932,451
48										
Peak & Avg										
	Load Factor (Energy PCT)	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%
	MWH @ Generation	100.0000%	31.5535%	6.1181%	15.4099%	5.2471%	0.1821%	2.9313%	1.1800%	37.3456%
	Energy Component	68.610000%	21.648853%	4.197600%	10.572759%	3.600013%	0.124944%	2.011180%	0.809567%	25.622840%
	Demand Pct	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%
	4 CP @ Generation	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
	Demand Component	31.390000%	14.549755%	2.713450%	5.499515%	1.543212%	0.051016%	1.039958%	0.000000%	5.977820%
	Total Peak & Avg	100.000000%	36.198608%	6.911049%	16.072274%	5.143226%	0.175960%	3.051139%	0.809567%	31.600660%

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	DOMESTIC	SMALL BUSINESS	MEDIUM BUSINESS	LARGE BUSINESS	AGRICULTURAL	GOVERNMENT/ INSTITUTION	LIGHTING	MARGINAL
1	ENERGY AT GENERATION Full Rqmts	100.0000%	31.5535%	6.1181%	15.4099%	5.2471%	0.1821%	2.9313%	1.1800%	37.3456%
2	LEVEL A - Demand	100.0000%	36.1986%	6.9110%	16.0723%	5.1432%	0.1760%	3.0511%	0.8096%	31.6007%
3	LEVEL B-1	100.0000%	36.1986%	6.9110%	16.0723%	5.1432%	0.1760%	3.0511%	0.8096%	31.6007%
4	LEVEL B-2	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
5	LEVEL C	100.0000%	46.4391%	8.6606%	17.5526%	4.8308%	0.1628%	3.3193%	0.0000%	18.9860%
6	LEVEL D	100.0000%	25.1515%	4.7023%	10.1916%	9.8192%	0.1125%	2.1210%	0.0000%	47.8755%
7	LEVEL E	100.0000%	27.4184%	5.1261%	11.1100%	5.7695%	0.1226%	2.3121%	0.0000%	48.1125%
8	LEVEL F	100.0000%	48.8610%	8.0198%	16.1411%	4.1133%	0.4010%	3.1794%	1.9144%	17.3217%
9	LEVEL G	100.0000%	53.8372%	8.8321%	17.6712%	3.6322%	0.3958%	2.9959%	2.1096%	10.5261%
10	LEVELS B-2 THRU F- Cust	100.0000%	5.6747%	6.5052%	12.2491%	9.6194%	1.3841%	4.0138%	0.0000%	60.4844%
11	LEVELS F & G	100.0000%	86.0710%	10.3525%	1.7904%	0.0317%	0.0674%	0.1439%	1.4509%	0.0921%
12	LEVEL G	100.0000%	86.1025%	10.3539%	1.7864%	0.0276%	0.0671%	0.1417%	1.4515%	0.0693%
13	TOTAL ALL LEVELS	100.0000%	86.0531%	10.3515%	1.7928%	0.0335%	0.0679%	0.1440%	1.4506%	0.1064%
14	PADMOUNT SINGLE PHASE	100.0000%	96.0420%	3.6838%	0.2269%	0.0037%	0.0130%	0.0244%	0.0014%	0.0048%
15	PADMOUNT THREE PHASE	100.0000%	33.7330%	43.2726%	19.5264%	0.4376%	0.1775%	1.3615%	0.0095%	1.4820%
16	OVERHEAD SINGLE PHASE	100.0000%	92.2298%	7.1332%	0.4787%	0.0028%	0.0684%	0.0694%	0.0047%	0.0130%
17	OVERHEAD THREE PHASE	100.0000%	27.1637%	57.8318%	13.6237%	0.0361%	0.6239%	0.5935%	0.0140%	0.1133%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	85.4344%	13.1983%	1.1571%	0.0187%	0.0615%	0.0966%	0.0086%	0.0249%
19	PADMOUNT THREE PHASE - WTD	100.0000%	5.4885%	47.1271%	39.7101%	1.0494%	0.3841%	2.9937%	0.0238%	3.2234%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	83.0483%	15.3253%	1.2570%	0.0081%	0.1546%	0.1633%	0.0115%	0.0319%
21	OVERHEAD THREE PHASE - WTD	100.0000%	16.5061%	59.9890%	21.4011%	0.0617%	0.9550%	0.8813%	0.0257%	0.1800%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	63.2117%	28.6405%	7.2620%	0.0240%	0.3932%	0.3773%	0.0157%	0.0757%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	28.7562%	52.0123%	16.5542%	0.2296%	0.5012%	0.9753%	0.0117%	0.9594%
24	TOTAL KWH METERED CUSTS	100.0000%	92.4323%	7.5100%	0.0000%	0.0000%	0.0409%	0.0000%	0.0000%	0.0169%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0000%	59.0491%	35.1124%	0.6558%	0.5843%	2.8212%	0.0000%	1.7763%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	19.2067%	0.0000%	0.0000%	0.0000%	0.0000%	80.7933%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	86.0532%	10.3515%	1.7928%	0.0335%	0.0679%	0.1440%	1.4506%	0.1064%
28	WEIGHTED CUSTOMERS	100.0000%	83.9943%	10.1305%	1.8514%	0.2727%	0.0671%	0.1910%	1.4158%	2.0771%
29	WEIGHTED METERS	100.0000%	53.7402%	10.2438%	4.2953%	3.3549%	0.1898%	0.8885%	0.0000%	27.2876%
30	RETAIL MWH SALES	100.0000%	31.3779%	6.0841%	15.3262%	5.2711%	0.1812%	2.9354%	1.1734%	37.6509%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	36.1986%	6.9110%	16.0723%	5.1432%	0.1760%	3.0511%	0.8096%	31.6007%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	36.4509%	6.9277%	15.7620%	5.4794%	0.1695%	3.0060%	0.6547%	31.5120%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	57.9354%	9.7000%	11.5831%	2.6075%	0.2488%	2.0297%	5.4733%	10.4008%
34	Gross General Plt	100.0000%	52.8227%	10.0426%	11.5708%	2.9747%	0.2227%	2.0030%	3.6621%	14.8970%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	53.7814%	10.2249%	11.7808%	3.0287%	0.2267%	2.0394%	3.7285%	15.1674%
36	Total Gross Plt	100.0000%	44.0526%	7.9723%	14.3759%	4.2795%	0.2007%	2.6672%	2.4176%	24.0025%
37	Salaries & Wages	100.0000%	49.4369%	11.5202%	11.9711%	3.2383%	0.2153%	2.0001%	2.8868%	18.7091%
38	Base + Fuel Rate Revenue- Total	100.0000%	37.3741%	8.6377%	16.5538%	4.8365%	0.1700%	2.5943%	1.9278%	27.9057%
39	Net Plant net of Wholesale	100.0000%	44.7255%	8.0526%	14.3484%	4.2622%	0.2020%	2.6602%	2.0354%	23.6819%
40	Base + Fuel Rate Revenue- Retail									
41	Salaries & Wages	100.0000%	49.4369%	11.5202%	11.9711%	3.2383%	0.2153%	2.0001%	2.8868%	18.7091%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sales	100.0000%	32.5771%	6.5948%	15.5717%	5.1841%	0.1789%	2.8672%	1.3243%	35.7019%
43										
44										
45										
46	4 CP @ B-2	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
47	4 CP @ Generation	100.0000%	46.3516%	8.6443%	17.5200%	4.9163%	0.1625%	3.3130%	0.0000%	19.0437%
48										

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	GROSS PLANT																
	— RATE BASE —																
1	GROSS PLANT	22,423,074	21,424,433		9,427,136	1,058	565,633	947,209	2,997,284	773,225	36,597	104,466	182,084	78,134	2,698	126,893	5,477
2	ACCUMULATED DEPRECIATION	9,207,808	8,751,541		3,765,873	427	225,243	382,785	1,227,854	318,180	14,935	42,559	74,022	31,957	1,105	51,628	2,252
3	NUCLEAR FUEL	280,352	280,261		88,450	11	4,226	10,551	42,022	12,198	557	1,352	2,145	1,143	38	2,249	81
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		52,026	7	2,486	6,206	24,717	7,175	327	796	1,262	672	22	1,323	48
5	NET ELECTRIC PLANT	13,330,717	12,788,304		5,697,687	636	342,130	568,769	1,786,734	460,069	21,891	62,464	108,946	46,648	1,609	76,191	3,259
	LESS: DEFERRED INCOME TAXES		0														
6	ACCOUNT 190	-331,863	-320,297		-148,728	-14	-13,942	-16,303	-41,747	-10,205	-445	-1,397	-2,751	-1,145	-32	-1,582	-75
7	ACCOUNT 281 AND 282	2,446,219	2,344,727		1,028,381	116	61,504	103,517	328,542	84,959	4,041	11,453	19,936	8,590	296	14,239	600
8	ACCOUNT 283	272,552	262,920		121,770	12	10,756	12,849	33,607	8,353	385	1,138	2,221	893	28	1,352	66
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,350		1,003,423	114	58,318	100,064	320,401	83,107	3,981	11,194	19,408	8,338	291	14,008	591
	ADD: OTHER RATE BASE ITEMS		0														
10	PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0	2	0
11	MATERIALS AND SUPPLIES	777,183	717,596		286,234	32	15,546	29,412	105,014	28,976	1,335	3,470	5,880	2,805	93	5,031	200
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-505	0	-33	-53	-174	-46	-2	-6	-10	-5	0	-8	0
13	MIN BANK BAL, PC, PREPAIDS	72,396	71,442		31,830	4	1,911	3,177	9,982	2,570	122	349	609	261	9	426	18
14	PREPAID PENSION ASSET	471,218	448,951		221,779	20	23,479	23,587	52,265	12,340	557	1,750	3,763	1,407	40	1,940	109
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-85,178	-10	-6,063	-11,206	-36,671	-9,399	0	0	-2,101	-1,033	-29	-1,433	-52
16	OPERATING RESERVES	-243,063	-237,105		-116,638	-11	-11,694	-11,316	-28,228	-6,909	-314	-942	-2,027	-775	-23	-1,106	-60
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	7,622	1	384	873	3,295	907	42	109	183	87	3	156	6
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	10,405	1	524	1,192	4,498	1,238	58	149	249	118	4	213	8
19	ARO REGULATORY ASSET	678,844	678,592	ARO asset	248,921	31	12,853	28,268	105,446	28,930	1,350	3,496	5,877	2,773	95	4,950	195
20	ARO LIABILITY	-718,565	-718,298	ARO asset	-263,487	-33	-13,605	-29,922	-111,616	-30,623	-1,429	-3,701	-6,221	-2,935	-101	-5,239	-206
21	ARO REGULATORY LIABILITY	-30,349	-30,338	2	-10,985	-1	-553	-1,258	-4,749	-1,307	-61	-157	-263	-125	-4	-224	-9
22	FAS 109 REGULATORY ASSET	648,258	648,053	36	285,155	32	17,109	28,651	90,663	23,389	1,107	3,160	5,508	2,363	82	3,838	166
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,053	36	-285,155	-32	-17,109	-28,651	-90,663	-23,389	-1,107	-3,160	-5,508	-2,363	-82	-3,838	-166
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-278	0	-17	-28	-88	-23	-1	-3	-5	-2	0	-4	0
25	CASH WORKING CAPITAL	149,850	139,420		51,575	6	3,487	6,224	20,968	5,618	246	690	1,181	578	17	937	36
26	TOTAL OTHER RATE BASE ITEMS	988,278	901,006		361,499	39	26,230	38,971	120,017	32,291	1,905	5,207	7,098	3,156	106	5,640	245
27	TOTAL INVESTMENT	11,932,087	11,401,960		5,055,763	562	310,042	507,676	1,586,351	409,253	19,815	56,476	96,635	41,466	1,423	67,822	2,912
			0														
	— REVENUES —		0														
28	REVENUE FROM SALES	7,486,690	6,973,259		2,587,551	304	181,764	339,143	1,118,374	288,269	12,051	37,265	63,769	31,459	888	44,401	1,606
29	OTHER OPERATING REVENUES	167,164	149,595		86,094	6	5,833	5,937	15,074	3,736	187	537	1,002	393	13	754	26
30	TOTAL REVENUES	7,653,854	7,122,854		2,673,645	310	187,597	345,080	1,133,448	292,005	12,238	37,802	64,771	31,852	900	45,155	1,631
			0														
	— EXPENSES —		0														
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,715		1,919,614	222	123,283	214,971	742,357	206,206	9,430	24,192	41,262	20,028	649	38,596	1,448
32	DEPRECIATION EXPENSE	650,053	614,758		276,112	30	17,122	27,520	83,452	21,148	995	2,936	5,157	2,160	75	3,338	152
33	ARO DEPRECIATION EXPENSE	1,701	1,700		626	0	33	71	264	72	3	9	15	7	0	12	0
34	ARO ACCRETION	45,109	45,092		16,382	2	848	1,885	7,046	1,934	90	233	393	185	6	332	13
35	ARO DEFERRAL	-46,810	-46,793		-17,019	-2	-864	-1,944	-7,306	-2,009	-94	-242	-406	-192	-7	-345	-13
36	NUCLEAR DECOM EXPENSE	11,647	11,643	2	4,216	1	212	483	1,822	502	23	60	101	48	2	86	3
37	TAXES OTHER THAN INC. TAX	161,901	156,155		70,233	8	4,980	7,017	21,082	5,396	253	726	1,327	557	19	884	40
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-5,569	-1	-334	-560	-1,771	-457	-22	-62	-108	-46	-2	-75	-3
39	SUBTOTAL EXPENSES	6,410,572	5,990,614		2,264,595	260	145,280	249,444	846,946	232,792	10,679	27,852	47,741	22,744	743	40,829	1,641
40	TOTAL INCOME TAXES	342,219	305,483		99,478	13	12,776	31,099	92,384	18,147	373	3,193	5,465	3,041	44	885	-38
41	TOTAL EXPENSES	6,752,790	6,296,077		2,364,073	273	158,055	280,543	939,330	250,939	11,052	31,045	53,206	25,785	787	41,714	1,603
			0														
	— RETURN —		0														
42	OPERATING INCOME	901,064	826,777		309,572	37	29,542	64,538	194,118	41,066	1,186	6,757	11,565	6,067	113	3,441	28
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-1,274	0	-91	-168	-549	-141	0	0	-31	-15	0	-21	-1
44	NET INCOME	897,808	823,521		308,298	37	29,451	64,370	193,569	40,926	1,186	6,757	11,534	6,051	113	3,419	27
			0														
45	RETURN ON INVESTMENT	7.52%	7.22%		6.10%	6.64%	9.50%	12.68%	12.20%	10.00%	5.98%	11.96%	11.94%	14.59%	7.93%	5.04%	0.93%
			0														
			0														
			0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	GROSS PLANT																	
	— RATE BASE —																	
1	GROSS PLANT	22,423,074	21,424,433		17,290	2,796,503	1,503,431	392,354	283,229	172,964	61,429	26,210	15,963	840,364	12,399	44,767	7,228	2,408
2	ACCUMULATED DEPRECIATION	9,207,806	8,751,541		7,114	1,161,062	633,968	160,869	147,129	87,567	25,215	11,051	6,524	345,280	5,119	17,970	2,880	974
3	NUCLEAR FUEL	280,352	280,261		264	54,124	35,665	5,566	1,353	931	1,024	536	207	14,829	208	450	61	23
4	ACCUM. DEPR. OF NUCLEAR FUEL	164,903	164,850		155	31,836	20,978	3,274	796	548	602	315	122	8,722	121	265	36	13
5	NET ELECTRIC PLANT	13,330,717	12,788,304		10,284	1,657,729	864,150	233,777	136,657	85,780	36,635	15,380	9,525	501,190	7,365	26,983	4,373	1,443
	LESS: DEFERRED INCOME TAXES		0															
6	ACCOUNT 190	-331,883	-320,297		-216	-38,453	-20,195	-4,625	-3,911	-2,953	-1,218	-369	-523	-10,529	-151	-586	-109	-92
7	ACCOUNT 281 AND 282	2,446,219	2,344,727		1,898	307,221	165,615	43,019	30,530	18,644	6,663	2,861	1,736	93,070	1,358	4,873	784	261
8	ACCOUNT 283	272,552	262,920		184	31,367	16,581	4,130	3,349	2,348	904	289	363	9,141	146	525	97	65
9	TOTAL DEFERRED INCOME TAX	2,386,908	2,287,350		1,866	300,135	162,001	42,524	29,968	18,039	6,349	2,801	1,575	91,683	1,353	4,812	772	235
	ADD: OTHER RATE BASE ITEMS		0															
10	PLANT HELD FOR FUTURE USE	437	437		0	44	21	10	0	0	0	1	0	19	0	1	0	0
11	MATERIALS AND SUPPLIES	777,183	717,596		638	118,035	73,080	13,781	4,935	3,320	2,326	1,186	590	33,702	478	1,251	185	82
12	PAYABLES ASSOC. W/ CAP M&S	-1,215	-1,215	Plt M&S	-1	-172	-99	-23	-10	-7	-4	-2	-1	-51	-1	-2	0	0
13	MIN BANK BAL, PC, PREPAIDS	72,398	71,442		57	9,261	4,939	1,306	763	479	205	86	53	2,800	41	151	24	8
14	PREPAID PENSION ASSET	471,218	448,951		268	47,235	23,369	6,044	6,434	4,773	1,749	404	819	13,328	233	915	188	155
15	CUSTOMER DEPOSITS	-217,633	-217,633	Special	-192	-34,780	-19,639	0	0	0	0	0	-278	-9,139	0	-340	-48	-42
16	OPERATING RESERVES	-243,063	-237,105		-149	-26,085	-13,070	-3,363	-2,492	-2,004	-915	-229	-406	-7,572	-119	-481	-96	-81
17	DEFERRED MCINTOSH C INSPECTION	21,060	21,052	2	20	3,452	2,148	438	70	48	53	38	14	1,049	14	33	4	2
18	DEFERRED NUCLEAR OUT. COSTS	28,747	28,736	2	28	4,712	2,932	599	95	65	72	52	19	1,432	20	45	6	2
19	ARO REGULATORY ASSET	678,844	678,592	ARO asset	650	109,923	68,009	14,010	2,567	1,749	1,722	1,215	465	33,362	457	1,077	140	60
20	ARO LIABILITY	-718,565	-718,298	ARO asset	-688	-116,355	-71,988	-14,829	-2,717	-1,852	-1,823	-1,286	-492	-35,314	-484	-1,140	-149	-64
21	ARO REGULATORY LIABILITY	-30,349	-30,338	2	-29	-4,974	-3,096	-632	-100	-69	-76	-55	-20	-1,512	-21	-47	-6	-3
22	FAS 109 REGULATORY ASSET	648,258	648,053	36	523	84,589	45,476	11,868	8,567	5,232	1,858	793	483	25,420	375	1,354	219	73
23	FAS 109 REGULATORY LIABILITY	-648,258	-648,053	36	-523	-84,589	-45,476	-11,868	-8,567	-5,232	-1,858	-793	-483	-25,420	-375	-1,354	-219	-73
24	DEFERRED INV. TAX CREDIT	-632	-632	36	-1	-82	-44	-12	-8	-5	-2	-1	0	-25	0	-1	0	0
25	CASH WORKING CAPITAL	149,850	139,420		119	22,527	13,595	2,461	1,031	772	497	233	152	6,118	76	223	33	22
26	TOTAL OTHER RATE BASE ITEMS	988,278	901,006		721	132,740	80,157	19,790	10,567	7,271	3,804	1,642	913	38,197	695	1,683	281	143
27	TOTAL INVESTMENT	11,932,087	11,401,960		9,139	1,490,333	802,307	211,044	117,255	75,012	34,091	14,221	8,863	447,704	6,707	23,853	3,883	1,351
			0															
	— REVENUES —		0															
28	REVENUE FROM SALES	7,486,690	6,973,259		5,912	1,076,816	613,827	118,116	60,841	46,196	24,952	11,709	8,345	283,684	2,870	10,432	1,461	1,256
29	OTHER OPERATING REVENUES	167,164	149,595		82	13,327	7,107	1,882	1,331	881	330	120	238	4,354	59	236	39	16
30	TOTAL REVENUES	7,653,854	7,122,854		5,994	1,090,143	620,933	119,999	62,172	47,077	25,282	11,828	8,584	288,038	2,930	10,668	1,500	1,273
			0															
	— EXPENSES —		0															
31	OPERATIONS & MAINTENANCE	5,600,318	5,220,715		4,491	875,981	550,464	98,177	36,856	26,061	18,493	8,653	4,980	243,790	3,481	8,955	1,369	707
32	DEPRECIATION EXPENSE	650,053	614,758		473	75,987	39,298	10,868	12,965	7,639	1,823	678	465	22,376	344	1,346	225	73
33	ARO DEPRECIATION EXPENSE	1,701	1,700		2	275	170	35	7	5	4	3	1	83	1	3	0	0
34	ARO ACCRETION	45,109	45,092		43	7,356	4,570	936	156	107	113	82	30	2,235	31	71	9	4
35	ARO DEFERRAL	-46,810	-46,793		-45	-7,640	-4,745	-972	-163	-112	-118	-85	-32	-2,321	-32	-73	-9	-4
36	NUCLEAR DECOM EXPENSE	11,647	11,643	2	11	1,909	1,188	242	39	27	29	21	8	580	8	18	2	1
37	TAXES OTHER THAN INC. TAX	161,901	156,155		120	19,827	10,598	2,705	1,914	1,253	490	184	154	5,898	88	321	55	27
38	AMORT. OF INV. TAX CREDIT	-13,347	-12,657		-10	-1,652	-888	-232	-167	-102	-36	-15	-9	-496	-7	-26	-4	-1
39	SUBTOTAL EXPENSES	6,410,572	5,990,614		5,085	972,042	800,654	109,760	51,607	34,877	20,798	9,522	5,598	272,144	3,914	10,615	1,647	806
40	TOTAL INCOME TAXES	342,219	305,463		245	28,365	-1,476	1,508	2,709	3,840	1,339	727	1,052	945	-458	-256	-102	165
41	TOTAL EXPENSES	6,752,790	6,296,077		5,330	1,000,408	599,178	111,269	54,316	38,717	22,137	10,249	6,650	273,089	3,455	10,358	1,545	971
			0															
	— RETURN —		0															
42	OPERATING INCOME	901,064	826,777		664	89,735	21,755	8,730	7,858	8,360	3,145	1,580	1,933	14,949	-525	310	-45	302
43	INT. ON CUSTOMER DEPOSITS	-3,256	-3,256	Cust Deposits	-3	-520	-294	0	0	0	0	0	-4	-137	0	-5	-1	-1
44	NET INCOME	897,808	823,521		661	89,214	21,461	8,730	7,856	8,360	3,145	1,580	1,929	14,812	-525	305	-46	302
			0															
45	RETURN ON INVESTMENT	7.52%	7.22%		7.23%	5.99%	2.67%	4.14%	6.70%	11.14%	9.22%	11.11%	21.77%	3.31%	-7.63%	1.28%	-1.18%	22.32%
			0															
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
			0														
	PRODUCTION PLANT		0														
			0														
	LAND		0														
1	STEAM	43,250	43,234	2	15,654	2	788	1,793	6,767	1,863	87	224	375	178	6	320	12
2	NUCLEAR	1,104	1,104	2	400	0	20	46	173	48	2	6	10	5	0	8	0
3	HYDRO	35,024	35,011	2	12,677	2	638	1,452	5,480	1,508	70	181	304	144	5	259	10
4	OTHER	5,607	5,605	2	2,029	0	102	232	877	241	11	29	49	23	1	41	2
5	TOTAL LAND	84,985	84,953		30,760	4	1,549	3,524	13,297	3,660	171	440	737	350	12	628	25
			0														
	EQUIPMENT		0														
6	STEAM	4,403,509	4,401,857	2	1,593,808	201	80,269	182,576	689,001	189,655	8,853	22,802	38,171	18,121	622	32,564	1,271
7	NUCLEAR	4,145,631	4,144,276	2	1,500,544	189	75,572	171,892	648,683	178,557	8,335	21,468	35,937	17,060	586	30,659	1,197
8	HYDRO	629,144	628,908	2	227,713	29	11,468	26,085	98,440	27,097	1,265	3,258	5,454	2,589	89	4,653	182
9	OTHER	871,376	871,049	2	315,386	40	15,884	36,128	136,341	37,529	1,752	4,512	7,553	3,586	123	6,444	252
10	TOTAL EQUIPMENT	10,049,860	10,046,089		3,637,451	458	183,194	416,681	1,572,465	432,838	20,205	52,039	87,114	41,356	1,421	74,319	2,901
			0														
11	PRODUCTION PLANT	10,134,845	10,131,043		3,668,211	462	184,743	420,205	1,585,762	436,499	20,376	52,480	87,851	41,706	1,433	74,948	2,925
12	UNIT POWER SALES	90,469	0	Dir													
13	DALTON	62,963	0	Dir													
14	WHOLESALE BLOCK POWER SALES	469,683	0	Dir													
15	TOTAL PRODUCTION PLANT	10,758,180	10,131,043		3,668,211	462	184,743	420,205	1,585,762	436,499	20,376	52,480	87,851	41,706	1,433	74,948	2,925
			0														
	TRANSMISSION PLANT		0														
			0														
	ACCOUNT 350 - LAND		0														
	SUBSTATIONS		0														
16	LEVEL B-2	25,633	25,624	2	9,278	1	467	1,063	4,011	1,104	52	133	222	105	4	190	7
17	LEVEL C	10,620	10,615	5	4,931	1	267	530	1,818	446	22	63	116	45	2	54	3
18	LEVEL D	0	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0
19	LEVEL E	121	121	7	33	0	2	4	13	6	1	1	1	1	0	1	0
20	LEVEL F	63	63	8	30	0	1	3	10	2	0	0	1	0	0	0	0
21	TOTAL SUBSTATIONS	36,438	36,423		14,273	2	738	1,599	5,851	1,560	74	197	340	151	5	245	11
	LINES		0														
22	LEVEL B-2	217,648	217,566	2	78,776	10	3,967	9,024	34,055	9,374	438	1,127	1,887	896	31	1,610	63
23	LEVEL D	18,111	18,106	6	4,555	1	247	491	1,728	824	89	83	107	117	2	944	3
24	TOTAL LINES	235,759	235,673		83,330	10	4,214	9,515	35,782	10,198	527	1,210	1,994	1,012	32	2,553	66
25	TOTAL ACCOUNT 350	272,197	272,095		97,603	12	4,952	11,115	41,633	11,758	601	1,407	2,334	1,164	38	2,799	76
			0														
	ACCOUNTS 352 & 353		0														
26	LEVEL B-1	210,624	210,545	2	76,233	10	3,839	8,733	32,956	9,071	423	1,091	1,826	867	30	1,558	61
27	LEVEL B-2	756,478	756,194	2	273,800	34	13,789	31,365	118,363	32,581	1,521	3,917	6,557	3,113	107	5,594	218
28	LEVEL C	352,560	352,388	5	163,705	20	8,875	17,598	60,344	14,874	730	2,102	3,848	1,483	56	1,795	102
29	LEVEL D	842	841	6	212	0	11	23	80	38	4	4	5	5	0	44	0
30	LEVEL E	5,806	5,804	7	1,592	0	86	172	604	264	31	29	38	41	1	67	1
31	LEVEL F	1,573	1,572	8	763	0	37	74	246	60	3	10	17	6	0	4	1
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,345		516,304	65	26,638	57,964	212,593	56,888	2,712	7,153	12,290	5,516	193	9,062	383
			0														
	ACCOUNT 354 - TOWERS		0														
33	LEVEL B-2	681,162	680,906	2	246,540	31	12,417	28,242	106,579	29,337	1,369	3,527	5,904	2,803	96	5,037	197
34	LEVEL D	12,675	12,672	6	3,187	0	173	344	1,209	577	63	58	75	82	1	661	2
35	TOTAL ACCOUNT 354	693,837	693,578		249,728	31	12,589	28,586	107,788	29,914	1,432	3,585	5,980	2,885	97	5,698	199
			0														
	ACCOUNT 355 - POLES		0														
36	LEVEL B-2	353,366	353,233	2	127,897	16	6,441	14,651	55,290	15,219	710	1,830	3,063	1,454	50	2,613	102
37	LEVEL D	102,967	102,940	6	25,894	3	1,404	2,794	9,822	4,687	508	469	611	663	9	5,366	16
38	TOTAL ACCOUNT 355	456,333	456,173		153,791	19	7,845	17,445	65,112	19,906	1,219	2,299	3,674	2,117	59	7,979	118
			0														
	ACCOUNT 356 - OVHD. COND.		0														
39	LEVEL B-2	723,798	723,526	2	261,972	33	13,194	30,010	113,250	31,173	1,455	3,748	6,274	2,978	102	5,353	209
40	LEVEL D	124,100	124,067	6	31,208	4	1,692	3,367	11,838	5,649	613	566	736	799	11	6,468	20
41	TOTAL ACCOUNT 356	847,898	847,594		293,180	37	14,886	33,377	125,088	36,822	2,068	4,314	7,010	3,777	113	11,820	228
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
			0															
	PRODUCTION PLANT		0															
			0															
	LAND		0															
1	STEAM	43,250	43,234	2	42	7,089	4,412	900	143	99	108	79	29	2,154	29	67	9	4
2	NUCLEAR	1,104	1,104	2	1	181	113	23	4	3	3	2	1	55	1	2	0	0
3	HYDRO	35,024	35,011	2	34	5,740	3,573	729	116	80	88	64	23	1,745	24	55	7	3
4	OTHER	5,607	5,605	2	5	919	572	117	19	13	14	10	4	279	4	9	1	0
5	TOTAL LAND	84,985	84,953		82	13,929	8,669	1,769	281	194	213	155	57	4,233	58	133	17	7
			0															
	EQUIPMENT		0															
6	STEAM	4,403,509	4,401,857	2	4,263	721,735	449,185	91,681	14,578	10,033	11,038	8,031	2,942	219,346	2,991	6,872	876	371
7	NUCLEAR	4,145,831	4,144,276	2	4,014	679,501	422,901	86,316	13,725	9,446	10,392	7,561	2,770	206,511	2,816	6,470	825	349
8	HYDRO	629,144	628,908	2	609	103,117	64,177	13,099	2,083	1,434	1,577	1,147	420	31,339	427	982	125	53
9	OTHER	871,376	871,049	2	844	142,818	88,886	18,142	2,885	1,985	2,184	1,589	582	43,405	592	1,360	173	73
10	TOTAL EQUIPMENT	10,049,860	10,046,089		9,730	1,647,171	1,025,148	209,237	33,270	22,899	25,192	18,328	6,715	500,600	6,827	15,684	2,000	847
			0															
11	PRODUCTION PLANT	10,134,845	10,131,043		9,812	1,661,100	1,033,817	211,007	33,551	23,092	25,405	18,483	6,771	504,834	6,885	15,816	2,017	854
12	UNIT POWER SALES	90,469	0	Dir														
13	DALTON	62,983	0	Dir														
14	WHOLESALE BLOCK POWER SALES	489,883	0	Dir														
15	TOTAL PRODUCTION PLANT	10,758,180	10,131,043		9,812	1,661,100	1,033,817	211,007	33,551	23,092	25,405	18,483	6,771	504,834	6,885	15,816	2,017	854
			0															
	TRANSMISSION PLANT		0															
			0															
	ACCOUNT 350 - LAND		0															
	SUBSTATIONS		0															
16	LEVEL B-2	25,633	25,624	2	25	4,201	2,615	534	85	58	64	47	17	1,277	17	40	5	2
17	LEVEL C	10,620	10,615	5	11	1,065	490	244				17	5	458	6	16	2	1
18	LEVEL D	0	0	6	0	0	0	0					0	0	0	0	0	0
19	LEVEL E	121	121	7	0	26	14	2					0	18	0	0	0	0
20	LEVEL F	63	63	8	0	8	1	1	0	0	0		0	1	0	0	0	0
21	TOTAL SUBSTATIONS	36,438	36,423		36	5,301	3,120	781	85	59	65	64	23	1,754	23	56	7	3
	LINES		0															
22	LEVEL B-2	217,648	217,586	2	211	35,672	22,201	4,531	721	496	546	397	145	10,841	148	340	43	18
23	LEVEL D	18,111	18,108	6	10	3,651	2,348	207					5	2,670	5	19	2	1
24	TOTAL LINES	235,759	235,673		221	39,323	24,549	4,738	721	496	546	397	150	13,511	153	358	45	19
25	TOTAL ACCOUNT 350	272,197	272,095		257	44,624	27,669	5,519	806	555	610	461	173	15,265	177	414	52	22
			0															
	ACCOUNTS 352 & 353		0															
26	LEVEL B-1	210,624	210,545	2	204	34,521	21,485	4,365	697	480	528	384	141	10,492	143	329	42	18
27	LEVEL B-2	756,478	756,194	2	732	123,967	77,165	15,750	2,504	1,724	1,896	1,380	505	37,681	514	1,181	151	64
28	LEVEL C	352,560	352,386	5	362	35,343	16,276	8,099				575	181	15,216	196	517	57	32
29	LEVEL D	842	841	6	0	170	109	10					0	124	0	1	0	0
30	LEVEL E	5,806	5,804	7	4	1,268	667	72					2	857	2	7	1	0
31	LEVEL F	1,573	1,572	8	2	209	31	36	12	8	9		1	33	1	9	2	0
32	TOTAL ACCOUNTS 352 & 353	1,327,882	1,327,345		1,304	195,497	115,734	28,352	3,213	2,212	2,434	2,339	829	64,404	656	2,042	252	114
			0															
	ACCOUNT 354 - TOWERS		0															
33	LEVEL B-2	681,162	680,906	2	659	111,642	69,483	14,182	2,255	1,552	1,707	1,242	455	33,930	463	1,083	136	57
34	LEVEL D	12,675	12,672	6	7	2,555	1,643	145					4	1,868	4	13	1	1
35	TOTAL ACCOUNT 354	693,837	693,578		667	114,197	71,126	14,326	2,255	1,552	1,707	1,242	459	35,798	467	1,076	137	58
			0															
	ACCOUNT 355 - POLES		0															
36	LEVEL B-2	353,368	353,233	2	342	57,917	36,046	7,357	1,170	805	886	644	236	17,602	240	551	70	30
37	LEVEL D	102,967	102,940	6	57	20,756	13,347	1,175					29	15,178	31	107	9	5
38	TOTAL ACCOUNT 355	456,333	456,173		399	78,672	49,392	8,532	1,170	805	886	644	265	32,779	271	658	79	35
			0															
	ACCOUNT 356 - OVHD. COND.		0															
39	LEVEL B-2	723,798	723,526	2	701	118,630	73,832	15,069	2,396	1,649	1,814	1,320	484	36,054	492	1,130	144	61
40	LEVEL D	124,100	124,067	6	69	25,016	16,086	1,416					34	18,293	37	129	11	6
41	TOTAL ACCOUNT 356	847,898	847,594		770	143,646	89,918	16,486	2,396	1,649	1,814	1,320	518	54,346	529	1,258	155	67
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCOUNT 357 - UNDG. CONDUIT		0														
42	LEVEL B-2	4,593	4,591	2	1,662	0	84	190	719	198	9	24	40	19	1	34	1
43	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TOTAL ACCOUNT 357	4,594	4,592		1,663	0	84	190	719	198	9	24	40	19	1	34	1
			0														
	ACCOUNT 358 - UNDG. COND.		0														
45	LEVEL B-2	4,137	4,135	2	1,497	0	75	172	647	178	8	21	36	17	1	31	1
46	LEVEL D	186	186	6	47	0	3	5	18	8	1	1	1	1	0	10	0
47	TOTAL ACCOUNT 358	4,323	4,321		1,544	0	78	177	665	187	9	22	37	18	1	40	1
			0														
	ACCOUNT 359 - ROADS & TRAILS		0														
48	LEVEL B-2	141	141	2	51	0	3	6	22	6	0	1	1	1	0	1	0
49	LEVEL D	206	206	6	52	0	3	6	20	9	1	1	1	1	0	11	0
50	TOTAL ACCOUNT 359	347	347		103	0	5	11	42	15	1	2	2	2	0	12	0
			0														
51	TOTAL TRANSMISSION PLANT	3,607,411	3,606,045		1,313,916	165	67,077	148,865	553,641	155,689	8,052	18,805	31,367	15,497	501	37,444	1,007
52	REMOVE UPS B-1		0	2													
53	REMOVE UPS OTHER TRANS.		0	2													
54	TRANSMISSION PLANT	3,272,654	3,271,414		1,192,754	150	60,975	134,985	501,262	141,271	7,379	17,072	28,465	14,120	454	34,968	910
55	UNIT POWER SALES	334,757	0														
56	DALTON	1,573	0														
57	WHOLESALE BLOCK POWER SALES	13,226	0														
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,414		1,192,754	150	60,975	134,985	501,262	141,271	7,379	17,072	28,465	14,120	454	34,968	910
			0														
	DISTRIBUTION PLANT		0														
			0														
	ACCOUNT 360 - LAND		0														
	SUBSTATIONS		0														
59	LEVEL C	59,476	59,447	5	27,617	3	1,497	2,969	10,180	2,509	123	355	649	250	9	303	17
60	LEVEL D		0	6													
61	LEVEL E	2,315	2,315	7	635	0	34	68	241	105	12	12	15	16	0	27	0
62	LEVEL F	3,638	3,636	8	1,764	0	85	170	569	138	6	23	38	14	1	9	1
63	LEVEL G	244	244	9	130	0	6	13	42	8	0	2	3	1	0	0	0
64	TOTAL SUBSTATIONS	65,673	65,642		30,146	4	1,623	3,220	11,032	2,761	142	391	705	282	10	339	19
65	LINES - LEVEL F	2,875	2,875	11	2,474	0	192	87	51	1	0	2	8	1	0	0	0
66	TOTAL ACCOUNT 360	68,548	68,517		32,620	4	1,816	3,307	11,083	2,762	142	393	713	282	10	339	19
			0														
	ACCOUNT 361 - STRUCTURES		0														
67	LEVEL C	72,894	72,858	5	33,847	4	1,835	3,639	12,477	3,075	151	435	796	307	11	371	21
68	LEVEL D	1	1	6	0	0	0	0	0	0	0	0	0	0	0	0	0
69	LEVEL E	5,398	5,397	7	1,480	0	80	160	561	245	29	27	35	38	1	63	1
70	LEVEL F	1,914	1,913	8	928	0	45	90	300	73	3	12	20	8	0	5	1
71	LEVEL G	1,143	1,143	9	611	0	30	59	196	39	1	8	13	5	0	1	0
72	TOTAL ACCOUNT 361	81,350	81,312		36,866	5	1,990	3,947	13,534	3,433	184	481	864	357	13	440	23
			0														
	ACCOUNT 362 - STATION EQUIP.		0														
73	LEVEL C	759,701	759,330	5	352,754	44	19,124	37,921	130,031	32,051	1,572	4,530	8,292	3,197	120	3,868	220
74	LEVEL D	39	39	6	10	0	1	1	4	2	0	0	0	0	0	2	0
75	LEVEL E	114,210	114,177	7	31,310	4	1,697	3,378	11,877	5,192	615	568	739	801	11	1,328	19
76	LEVEL F	35,926	35,908	8	17,419	2	842	1,683	5,622	1,361	64	230	378	142	6	90	11
77	LEVEL G	8,539	8,539	9	4,565	1	221	441	1,465	294	8	56	99	35	1	9	3
78	TOTAL ACCOUNT 362	918,414	917,993		406,059	51	21,884	43,425	148,999	38,901	2,260	5,385	9,507	4,175	138	5,296	254
			0														
	ACCOUNT 364 - POLES		0														
	LEVEL F		0														
79	CUSTOMER	467,467	467,467	11	402,335	18	31,296	14,095	8,271	140	4	331	1,332	98	1	5	3
80	DEMAND	151,191	151,118	8	73,308	10	3,543	7,085	23,661	5,729	270	970	1,592	597	24	378	48
81	TOTAL LEVEL F	618,658	618,585		475,643	28	34,840	21,180	31,932	5,870	274	1,301	2,923	695	25	382	51
	LEVEL G		0														
82	CUSTOMER	149,557	149,557	12	128,766	6	10,015	4,510	2,641	40	1	106	425	31	0	1	1
83	DEMAND	48,218	48,218	9	25,781	4	1,246	2,491	8,274	1,661	46	318	558	200	8	53	17
84	TOTAL LEVEL G	197,775	197,775		154,548	9	11,261	7,001	10,915	1,701	47	423	983	231	9	54	18
85	TOTAL ACCOUNT 364	816,433	816,360		630,191	38	46,101	28,181	42,846	7,571	321	1,725	3,906	926	34	436	69
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 357 - UNDG. CONDUIT		0															
42	LEVEL B-2	4,593	4,591	2	4	753	469	96	15	10	12	8	3	229	3	7	1	0
43	LEVEL D	1	1	6	0	0	0	0					0	0	0	0	0	0
44	TOTAL ACCOUNT 357	4,594	4,592		4	753	469	96	15	10	12	8	3	229	3	7	1	0
			0															
	ACCOUNT 358 - UNDG. COND.		0															
45	LEVEL B-2	4,137	4,135	2	4	678	422	86	14	9	10	8	3	206	3	6	1	0
46	LEVEL D	186	186	6	0	37	24	2					0	27	0	0	0	0
47	TOTAL ACCOUNT 358	4,323	4,321		4	716	446	88	14	9	10	8	3	233	3	7	1	0
			0															
	ACCOUNT 359 - ROADS & TRAILS		0															
48	LEVEL B-2	141	141	2	0	23	14	3	0	0	0	0	0	7	0	0	0	0
49	LEVEL D	206	206	6	0	42	27	2					0	30	0	0	0	0
50	TOTAL ACCOUNT 359	347	347		0	65	41	5	0	0	0	0	0	37	0	0	0	0
			0															
51	TOTAL TRANSMISSION PLANT	3,607,411	3,606,045		3,405	578,170	354,795	73,405	9,870	6,793	7,474	6,023	2,250	203,093	2,306	5,463	677	298
52	REMOVE UPS B-1		0	2														
53	REMOVE UPS OTHER TRANS.		0	2														
54	TRANSMISSION PLANT	3,272,654	3,271,414		3,081	523,303	320,647	66,435	8,761	6,030	6,635	5,412	2,026	186,418	2,078	4,941	610	269
55	UNIT POWER SALES	334,757	0															
56	DALTON	1,573	0															
57	WHOLESALE BLOCK POWER SALES	13,226	0															
58	TOTAL TRANSMISSION PLANT	3,622,210	3,271,414		3,081	523,303	320,647	66,435	8,761	6,030	6,635	5,412	2,026	186,418	2,078	4,941	610	269
			0															
	DISTRIBUTION PLANT		0															
			0															
	ACCOUNT 360 - LAND		0															
	SUBSTATIONS		0															
59	LEVEL C	59,476	59,447	5	61	5,962	2,746	1,368				97	30	2,567	33	87	10	5
60	LEVEL D		0	6														
61	LEVEL E	2,315	2,315	7	1	506	266	29					1	342	1	3	0	0
62	LEVEL F	3,638	3,636	8	3	482	72	84	28	20	22		2	77	2	20	4	1
63	LEVEL G	244	244	9	0	22	1	5	2	1	2		0	3	0	1	0	0
64	TOTAL SUBSTATIONS	65,673	65,642		66	6,972	3,084	1,485	30	21	24	97	33	2,989	36	111	14	6
65	LINES - LEVEL F	2,875	2,875	11	0	2	0	1	5	22	15		10	0	1	2	0	0
66	TOTAL ACCOUNT 360	68,548	68,517		66	6,974	3,084	1,486	34	43	39	97	43	2,989	37	113	14	7
			0															
	ACCOUNT 361 - STRUCTURES		0															
67	LEVEL C	72,894	72,858	5	75	7,307	3,365	1,675				119	37	3,146	41	107	12	7
68	LEVEL D	1	1	6	0	0	0	0					0	0	0	0	0	0
69	LEVEL E	5,398	5,397	7	3	1,179	620	67					2	797	2	6	1	0
70	LEVEL F	1,914	1,913	8	2	254	38	44	15	10	12		1	40	1	10	2	0
71	LEVEL G	1,143	1,143	9	1	101	3	25	10	7	8		1	16	1	6	1	0
72	TOTAL ACCOUNT 361	81,350	81,312		81	8,842	4,027	1,811	24	17	19	119	41	3,999	44	130	16	7
			0															
	ACCOUNT 362 - STATION EQUIP.		0															
73	LEVEL C	759,701	759,330	5	780	76,157	35,072	17,452				1,240	389	32,788	422	1,114	124	69
74	LEVEL D	39	39	6	0	8	5	0					0	6	0	0	0	0
75	LEVEL E	114,210	114,177	7	69	24,944	13,124	1,421					35	16,861	38	129	11	6
76	LEVEL F	35,926	35,908	8	35	4,763	710	832	273	194	216		18	758	19	196	36	6
77	LEVEL G	8,539	8,539	9	5	758	23	188	72	51	57		5	118	5	48	9	1
78	TOTAL ACCOUNT 362	918,414	917,993		889	106,630	48,935	19,893	344	244	273	1,240	446	50,531	484	1,486	180	83
			0															
	ACCOUNT 364 - POLES		0															
	LEVEL F		0															
79	CUSTOMER	467,467	467,467	11	3	364	7	240	772	3,535	2,475		1,612	57	97	264	51	59
80	DEMAND	151,191	151,118	8	145	20,046	2,989	3,503	1,148	815	910		75	3,189	81	826	153	24
81	TOTAL LEVEL F	618,658	618,585		148	20,409	2,996	3,743	1,921	4,350	3,385		1,688	3,247	178	1,090	204	83
	LEVEL G		0															
82	CUSTOMER	149,557	149,557	12	1	89	0	74	247	1,131	792		516	13	31	84	16	19
83	DEMAND	48,218	48,218	9	28	4,280	130	1,059	404	287	320		26	668	28	269	53	8
84	TOTAL LEVEL G	197,775	197,775		29	4,369	130	1,133	651	1,418	1,112		543	682	59	353	70	27
85	TOTAL ACCOUNT 364	816,433	816,360		177	24,778	3,126	4,876	2,572	5,768	4,497		2,230	3,928	237	1,443	273	110
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCOUNT 365 - OVHD. COND.		0														
	LEVEL F		0														
86	CUSTOMER	178,095	178,095	11	153,281	7	11,923	5,370	3,151	53	2	126	507	37	0	2	1
87	DEMAND	499,512	499,271	8	242,199	33	11,707	23,407	78,171	18,928	891	3,205	5,258	1,971	80	1,247	159
88	TOTAL LEVEL F	677,607	677,366		395,480	40	23,630	28,777	81,322	18,982	893	3,331	5,766	2,009	80	1,249	160
	LEVEL G		0														
89	CUSTOMER	44,948	44,948	12	38,699	2	3,010	1,355	794	12	0	32	128	9	0	0	0
90	DEMAND	125,514	125,514	9	67,110	9	3,243	6,485	21,538	4,325	120	827	1,452	521	22	139	44
91	TOTAL LEVEL G	170,462	170,462		105,809	11	6,253	7,840	22,331	4,337	120	858	1,580	530	22	139	44
92	TOTAL ACCOUNT 365	848,069	847,827		501,289	51	29,883	36,618	103,653	23,319	1,013	4,190	7,346	2,539	102	1,388	205
			0														
	ACCOUNT 366 - UNDG CONDUIT		0														
	LEVEL F		0														
93	CUSTOMER	17,715	17,715	11	15,247	1	1,186	534	313	5	0	13	50	4	0	0	0
94	DEMAND	215,525	215,421	8	104,502	14	5,051	10,100	33,728	8,167	385	1,383	2,269	851	34	538	69
95	TOTAL LEVEL F	233,240	233,136		119,749	15	6,237	10,634	34,042	8,172	385	1,395	2,319	854	34	538	69
	LEVEL G		0														
96	CUSTOMER	1,074	1,074	12	925	0	72	32	19	0	0	1	3	0	0	0	0
97	DEMAND	34,087	34,087	9	18,226	2	881	1,761	5,849	1,174	33	225	394	141	6	38	12
98	TOTAL LEVEL G	35,161	35,161		19,150	3	953	1,794	5,868	1,175	33	225	397	142	6	38	12
99	TOTAL ACCOUNT 366	268,401	268,297		138,899	17	7,190	12,427	39,910	9,347	417	1,621	2,717	996	40	576	81
			0														
	ACCOUNT 367 - UNDG. COND.		0														
	LEVEL F		0														
100	CUSTOMER	84,730	84,730	11	72,924	3	5,673	2,555	1,499	25	1	60	241	18	0	1	1
101	DEMAND	1,030,877	1,030,380	8	499,843	68	24,160	48,308	161,327	39,064	1,840	6,614	10,852	4,068	164	2,574	329
102	TOTAL LEVEL F	1,115,607	1,115,109		572,768	72	29,832	50,862	162,826	39,089	1,840	6,674	11,093	4,086	164	2,575	330
	LEVEL G		0														
103	CUSTOMER	4,707	4,707	12	4,053	0	315	142	83	1	0	3	13	1	0	0	0
104	DEMAND	57,663	57,663	9	30,831	4	1,490	2,979	9,895	1,987	55	380	667	239	10	64	20
105	TOTAL LEVEL G	62,370	62,370		34,884	4	1,805	3,121	9,978	1,988	55	383	681	240	10	64	20
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		607,652	76	31,638	53,984	172,804	41,077	1,896	7,057	11,774	4,327	174	2,639	350
			0														
	ACCOUNT 368 - LINE TRANS.		0														
	LEVEL F		0														
107	CUSTOMER	6,940	6,940	11	5,973	0	465	209	123	2	0	5	20	1	0	0	0
108	DEMAND	100,630	100,581	8	48,793	7	2,358	4,716	15,748	3,813	180	646	1,059	397	16	251	32
109	TOTAL LEVEL F	107,570	107,521		54,766	7	2,823	4,925	15,871	3,815	180	651	1,079	399	16	251	32
	LEVEL G		0														
	CUSTOMER		0														
110	OVERHEAD	136,486	136,486	22	86,260	15	22,947	13,563	9,795	31	2	357	2,418	116			
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	28,648	9	3,216	1,102	385	6	1	24	100	3			
112	PADMOUNT THREE PHASE	6,940	6,940	19	381		1,402	1,548	2,699	71	1	76	312	56	1		1
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		115,289	24	27,565	16,212	12,879	108	4	457	2,829	176	1		1
114	DEMAND	872,125	872,125	9	466,307	64	22,537	45,060	149,654	30,050	834	5,745	10,092	3,620	153	964	307
115	TOTAL LEVEL G	1,049,094	1,049,094		581,596	88	50,103	61,272	162,533	30,157	838	6,201	12,920	3,796	154	964	308
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		636,361	95	52,926	66,197	178,404	33,973	1,018	6,852	13,999	4,194	170	1,215	340
			0														
	ACCOUNT 369 - SERVICES		0														
117	POWER PANELS	4,130	4,130	12	3,556	0	277	125	73	1	0	3	12	1	0	0	0
	OVERHEAD		0														
118	2 AND 3 WIRE	212,032	212,032	16	195,545	11	11,232	3,566	1,006	6	1	107	281	9			
119	4 WIRE	16,847	16,847	17	4,576	0	5,673	3,496	2,270	6	0	71	550	25			
120	TOTAL OVERHEAD	228,879	228,879		200,121	11	16,905	7,062	3,275	11	1	178	831	35			
	UNDERGROUND		0														
121	2 AND 3 WIRE	559,665	559,665	14	537,486	27	15,742	4,495	1,256	20	2	109	352	14			
122	4 WIRE	33,284	33,284	15	11,229		6,888	6,758	6,385	142	2	166	737	112	2		1
123	TOTAL UNDERGROUND	592,949	592,949		548,715	27	22,630	11,253	7,641	161	4	275	1,089	126	2		1
124	TOTAL ACCOUNT 369	825,958	825,958		752,392	39	39,812	18,439	10,989	174	5	456	1,932	162	2	0	1
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 365 - OVHD. COND.		0															
	LEVEL F		0															
86	CUSTOMER	178,095	178,095	11	1	139	3	91	294	1,347	943		614	22	37	101	19	22
87	DEMAND	499,512	499,271	8	480	66,227	9,876	11,574	3,793	2,692	3,006		249	10,538	267	2,730	505	78
88	TOTAL LEVEL F	677,607	677,366		481	66,366	9,878	11,665	4,088	4,039	3,948		863	10,559	304	2,831	524	100
	LEVEL G		0															
89	CUSTOMER	44,948	44,948	12	0	27	0	22	74	340	238		155	4	9	25	5	6
90	DEMAND	125,514	125,514	9	72	11,140	338	2,756	1,051	746	833		69	1,739	74	700	139	22
91	TOTAL LEVEL G	170,462	170,462		73	11,167	338	2,779	1,125	1,086	1,071		224	1,743	83	725	144	27
92	TOTAL ACCOUNT 365	848,069	847,827		554	77,533	10,216	14,444	5,213	5,125	5,019		1,087	12,303	387	3,556	668	128
			0															
	ACCOUNT 366 - UNDG CONDUIT		0															
	LEVEL F		0															
93	CUSTOMER	17,715	17,715	11	0	14	0	9	29	134	94		61	2	4	10	2	2
94	DEMAND	215,525	215,421	8	207	28,575	4,261	4,994	1,637	1,161	1,297		107	4,547	115	1,178	218	34
95	TOTAL LEVEL F	233,240	233,136		207	28,589	4,261	5,003	1,666	1,295	1,391		168	4,549	119	1,188	220	36
	LEVEL G		0															
96	CUSTOMER	1,074	1,074	12	0	1	0	1	2	8	6		4	0	0	1	0	0
97	DEMAND	34,087	34,087	9	20	3,025	92	749	285	203	226		19	472	20	190	38	6
98	TOTAL LEVEL G	35,161	35,161		20	3,026	92	749	287	211	232		22	472	20	191	38	6
99	TOTAL ACCOUNT 366	268,401	268,297		227	31,615	4,353	5,752	1,953	1,506	1,622		191	5,021	139	1,379	258	42
			0															
	ACCOUNT 367 - UNDG. COND.		0															
	LEVEL F		0															
100	CUSTOMER	84,730	84,730	11	1	66	1	43	140	641	449		292	10	18	48	9	11
101	DEMAND	1,030,877	1,030,380	8	991	136,678	20,381	23,885	7,829	5,555	6,203		513	21,747	550	5,634	1,042	161
102	TOTAL LEVEL F	1,115,607	1,115,109		991	136,744	20,382	23,929	7,969	6,196	6,651		806	21,757	568	5,682	1,051	171
	LEVEL G		0															
103	CUSTOMER	4,707	4,707	12	0	3	0	2	8	36	25		16	0	1	3	1	1
104	DEMAND	57,663	57,663	9	33	5,118	155	1,266	483	343	383		32	799	34	321	64	10
105	TOTAL LEVEL G	62,370	62,370		33	5,121	155	1,269	491	378	408		48	799	35	324	64	10
106	TOTAL ACCOUNT 367	1,177,977	1,177,480		1,025	141,865	20,538	25,197	8,459	6,574	7,059		853	22,557	603	6,006	1,115	182
			0															
	ACCOUNT 368 - LINE TRANS.		0															
	LEVEL F		0															
107	CUSTOMER	6,940	6,940	11	0	5	0	4	11	52	37		24	1	1	4	1	1
108	DEMAND	100,630	100,581	8	97	13,342	1,990	2,332	764	542	605		50	2,123	54	550	102	16
109	TOTAL LEVEL F	107,570	107,521		97	13,347	1,990	2,335	776	595	642		74	2,124	55	554	102	17
	LEVEL G		0															
	CUSTOMER		0															
110	OVERHEAD	136,486	136,486	22	2	89		156		21			64	15		414	123	99
111	PADMOUNT SINGLE PHASE	33,543	33,543	18	0	7		9		3			4	1		20	0	5
112	PADMOUNT THREE PHASE	6,940	6,940	19	2	195	1	130		2			1	28		21	6	9
113	TOTAL LEVEL G CUSTOMER	176,970	176,970		4	290	1	295		26			69	44		455	129	112
114	DEMAND	872,125	872,125	9	503	77,405	2,350	19,153	7,304	5,183	5,787		479	12,085	513	4,862	965	150
115	TOTAL LEVEL G	1,049,094	1,049,094		507	77,696	2,350	19,448	7,304	5,209	5,787		548	12,129	513	5,317	1,094	262
116	TOTAL ACCOUNT 368	1,156,664	1,156,615		604	91,043	4,340	21,783	8,080	5,804	6,429		622	14,253	569	5,871	1,196	279
			0															
	ACCOUNT 369 - SERVICES		0															
117	POWER PANELS	4,130	4,130	12	0	2	0	2	7	31	22		14	0	1	2	0	1
	OVERHEAD		0															
118	2 AND 3 WIRE	212,032	212,032	16	0	24		39		10			32	4		139	6	13
119	4 WIRE	16,847	16,847	17	0	17		29		2			5	2		72	33	20
120	TOTAL OVERHEAD	228,879	228,879		1	40		68		12			36	6		211	39	34
	UNDERGROUND		0															
121	2 AND 3 WIRE	559,665	559,665	14	1	24		26		8			13	3		72	1	17
122	4 WIRE	33,284	33,284	15	4	425	1	285		3			2	65		45	14	17
123	TOTAL UNDERGROUND	592,949	592,949		5	449	1	310		11			15	68		117	15	34
124	TOTAL ACCOUNT 369	825,958	825,958		5	492	1	380	7	54	22		65	75	1	330	55	68
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCOUNT 370 - METERS		0														
125	DEMAND METERS	86,097	86,096	25				50,839	29,863	526	16	1,196		365	3	28	10
126	KWH METERS	169,782	169,782	24	156,926	7	12,208						520				
127	CT'S AND PT'S	76,239	76,239	23	21,922	1	21,615	15,756	12,431	169	3	355	2,195	188	2	1	1
128	TOTAL ACCOUNT 370	332,118	332,117		178,849	8	33,823	66,595	42,293	695	19	1,551	2,714	553	5	29	11
			0														
129	ACCOUNT 371 - INST ON CUST PREM.	0	0														
			0														
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir			379	170	100	1		4	16	1			
			0														
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir													
			0														
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,489		3,921,178	383	267,441	333,290	764,614	161,253	7,276	29,714	55,489	18,512	688	12,359	1,353
			0														
	GENERAL PLANT		0														
			0														
133	PRODUCTION	149,185	149,129	31	53,996	7	2,719	6,185	23,342	6,425	300	772	1,293	614	21	1,103	43
134	TRANSMISSION	77,395	77,366	32	28,207	4	1,442	3,192	11,854	3,341	175	404	673	334	11	827	22
135	DISTRIBUTION	552,032	551,914	33	318,844	31	21,747	27,101	62,173	13,112	592	2,416	4,512	1,505	56	1,005	110
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	68,010	5	5,289	2,897	1,916	609	18	78	370	71	0	80	31
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	14,306	1	5,241	2,616	3,082	367	11	74	387	100	1	54	3
138	SALES	26,831	26,831	Sales Exp	10,979	1	4,706	2,319	3,093	388	11	55	404	122	1	70	3
139	GENERAL PLANT	921,021	920,817		494,343	48	41,144	44,310	105,460	24,242	1,106	3,799	7,639	2,746	89	3,139	211
140	UNIT POWER SALES	8,674	0														
141	DALTON	692	0														
142	WHOLESALE BLOCK POWER SALES	7,351	0														
143	TOTAL GENERAL PLANT	937,738	920,817		494,343	48	41,144	44,310	105,460	24,242	1,106	3,799	7,639	2,746	89	3,139	211
			0														
	INTANGIBLE PLANT		0														
			0														
144	PRODUCTION	33,963	33,950	31	12,293	2	619	1,408	5,314	1,463	68	176	294	140	5	251	10
145	TRANSMISSION	19,098	19,091	32	6,960	1	356	788	2,925	824	43	100	166	82	3	204	5
146	DISTRIBUTION	125,492	125,465	33	72,482	7	4,944	6,161	14,134	2,981	134	549	1,028	342	13	228	25
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	15,460	1	1,202	659	435	138	4	18	84	16	0	18	7
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	3,252	0	1,192	595	701	83	2	17	88	23	0	12	1
149	SALES	6,099	6,099	Sales Exp	2,496	0	1,070	527	703	88	2	12	92	28	0	16	1
150	INTANGIBLE PLANT	210,926	210,879		112,943	11	9,382	10,137	24,212	5,578	255	872	1,750	631	21	730	49
151	UNIT POWER SALES	464	0														
152	DALTON	156	0														
153	WHOLESALE BLOCK POWER SALES	1,627	0														
154	TOTAL INTANGIBLE PLANT	213,173	210,879		112,943	11	9,382	10,137	24,212	5,578	255	872	1,750	631	21	730	49
			0														
	ASSET RETIREMENT OBLIGATION - ARO		0														
			0														
155	ARO GROSS PLANT - STEAM	35,114	35,101	2	12,709	2	640	1,456	5,494	1,512	71	182	304	144	5	260	10
156	ARO GROSS PLANT - NUCLEAR	64,525	64,501	2	23,354	3	1,176	2,675	10,096	2,779	130	334	559	266	9	477	19
157	ARO GROSS PLANT - HYDRO	268	268	2	97	0	5	11	42	12	1	1	2	1	0	2	0
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	58	0	3	7	24	7	0	1	1	1	0	2	0
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	63	0	4	5	12	3	0	0	1	0	0	0	0
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	1,424	0	119	128	304	70	3	11	22	8	0	9	1
161	TOTAL GROSS PLANT ARO	102,829	102,791		37,708	5	1,947	4,282	15,973	4,382	205	530	890	420	14	750	30
			0														
162	GROSS PLANT	21,431,219	21,424,433		9,427,136	1,058	565,633	947,209	2,997,284	773,225	36,597	104,466	182,084	78,134	2,698	126,893	5,477
163	UNIT POWER SALES	434,364	0														
164	DALTON	65,404	0														
165	WHOLESALE BLOCK POWER SALES	492,087	0														
166	TOTAL GROSS PLANT	22,423,074	21,424,433		9,427,136	1,058	565,633	947,209	2,997,284	773,225	36,597	104,466	182,084	78,134	2,698	126,893	5,477
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 370 - METERS		0															
125	DEMAND METERS	86,097	86,096	25	11	1,443	77	867				1			349	355	148	
126	KWH METERS	169,782	169,782	24										29		66	4	23
127	CT'S AND PT'S	76,239	76,239	23	5	607	14	385		9			15	109		278	104	74
128	TOTAL ACCOUNT 370	332,118	332,117		16	2,049	91	1,252		9		1	15	138	349	699	258	97
			0															
129	ACCOUNT 371 - INST ON CUST PREM.	0	0															
			0															
130	ACCOUNT 372 - LEASED PROP.	703	703	Dir		5		3					19	1		3		1
			0															
131	ACCOUNT 373 - STREET LIGHT	294,310	294,310	Dir					190,786	103,524								
			0															
132	TOTAL DISTRIBUTION PLANT	6,788,944	6,787,489		3,643	491,826	98,711	96,877	217,473	128,668	24,979	1,457	5,612	115,796	2,849	21,015	4,032	1,002
			0															
	GENERAL PLANT		0															
			0															
133	PRODUCTION	149,185	149,129	31	144	24,451	15,218	3,106	494	340	374	272	100	7,431	101	233	30	13
134	TRANSMISSION	77,395	77,366	32	73	12,376	7,583	1,571	207	143	157	128	48	4,409	49	117	14	6
135	DISTRIBUTION	552,032	551,914	33	296	39,992	8,027	7,877	17,683	10,462	2,031	118	456	9,416	232	1,709	328	81
136	CUSTOMER ACCOUNTING	86,441	86,441	Cust Acct Exp	10	4,491	237	158	114	521	365	2	238	824	14	68	10	14
137	CUSTOMER ASSISTANCE	29,137	29,137	Cust Asst Exp	5	1,336	581	130	13	34	22	11	211	379	15	84	28	46
138	SALES	26,831	26,831	Sales Exp	4	1,581	784	97	270	643	430	16	155	498	11	94	36	61
139	GENERAL PLANT	921,021	920,817		533	84,227	32,429	12,939	18,781	12,144	3,378	547	1,208	22,956	422	2,305	446	223
140	UNIT POWER SALES	8,674	0															
141	DALTON	692	0															
142	WHOLESALE BLOCK POWER SALES	7,351	0															
143	TOTAL GENERAL PLANT	937,738	920,817		533	84,227	32,429	12,939	18,781	12,144	3,378	547	1,208	22,956	422	2,305	446	223
			0															
	INTANGIBLE PLANT		0															
			0															
144	PRODUCTION	33,963	33,950	31	33	5,567	3,464	707	112	77	85	62	23	1,692	23	53	7	3
145	TRANSMISSION	19,098	19,091	32	18	3,054	1,871	388	51	35	39	32	12	1,088	12	29	4	2
146	DISTRIBUTION	125,492	125,465	33	67	9,091	1,825	1,791	4,020	2,378	462	27	104	2,140	53	388	75	19
147	CUSTOMER ACCOUNTING	19,650	19,650	Cust Acct Exp	2	1,021	54	36	26	118	83	1	54	187	3	15	2	3
148	CUSTOMER ASSISTANCE	6,624	6,624	Cust Asst Exp	1	304	132	30	3	8	5	2	48	86	3	19	6	11
149	SALES	6,099	6,099	Sales Exp	1	359	178	22	61	146	98	4	35	113	2	21	8	14
150	INTANGIBLE PLANT	210,926	210,879		123	19,396	7,524	2,973	4,274	2,764	771	127	275	5,307	97	526	102	51
151	UNIT POWER SALES	464	0															
152	DALTON	156	0															
153	WHOLESALE BLOCK POWER SALES	1,627	0															
154	TOTAL INTANGIBLE PLANT	213,173	210,879		123	19,396	7,524	2,973	4,274	2,764	771	127	275	5,307	97	526	102	51
			0															
	ASSET RETIREMENT OBLIGATION - ARO		0															
			0															
155	ARO GROSS PLANT - STEAM	35,114	35,101	2	34	5,755	3,582	731	116	80	88	64	23	1,749	24	55	7	3
156	ARO GROSS PLANT - NUCLEAR	64,525	64,501	2	62	10,576	6,582	1,343	214	147	162	118	43	3,214	44	101	13	5
157	ARO GROSS PLANT - HYDRO	268	268	2	0	44	27	6	1	1	1	0	0	13	0	0	0	0
158	ARO GROSS PLANT - TRANSMISSION	159	159	32	0	25	16	3	0	0	0	0	0	9	0	0	0	0
159	ARO GROSS PLANT - DISTRIBUTION	109	109	33	0	8	2	2	3	2	0	0	0	2	0	0	0	0
160	ARO GROSS PLANT - GENERAL	2,654	2,653	35	2	243	93	37	54	35	10	2	3	66	1	7	1	1
161	TOTAL GROSS PLANT ARO	102,829	102,791		98	16,651	10,302	2,122	389	265	261	184	70	5,054	69	163	21	9
			0															
162	GROSS PLANT	21,431,219	21,424,433		17,290	2,796,503	1,503,431	392,354	283,229	172,964	61,429	26,210	15,963	840,364	12,399	44,767	7,228	2,408
163	UNIT POWER SALES	434,384	0															
164	DALTON	65,404	0															
165	WHOLESALE BLOCK POWER SALES	492,087	0															
166	TOTAL GROSS PLANT	22,423,074	21,424,433		17,290	2,796,503	1,503,431	392,354	283,229	172,964	61,429	26,210	15,963	840,364	12,399	44,767	7,228	2,408
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCUMULATED DEPRECIATION		0														
	PRODUCTION		0														
			0														
1	STEAM	1,919,278	1,918,556	2	694,864	87	34,986	79,576	300,302	82,662	3,859	9,938	16,637	7,898	271	14,193	554
2	NUCLEAR	2,356,344	2,355,460	2	852,856	107	42,953	97,697	368,689	101,486	4,737	12,201	20,425	9,697	333	17,425	680
3	HYDRO	309,231	309,115	2	111,923	14	5,637	12,821	48,384	13,318	622	1,601	2,680	1,273	44	2,287	89
4	OTHER	189,251	189,180	2	68,498	9	3,450	7,847	29,611	8,151	380	980	1,640	779	27	1,400	55
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,313		1,727,942	217	87,025	197,941	746,987	205,616	9,598	24,721	41,383	19,646	675	35,305	1,378
6	UNIT POWER SALES	49,509	0														
7	DALTON	26,568	0														
8	WHOLESALE BLOCK POWER SALES	275,580	0														
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,313		1,727,942	217	87,025	197,941	746,987	205,616	9,598	24,721	41,383	19,646	675	35,305	1,378
			0														
	TRANSMISSION		0														
			0														
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	14,544	2	736	1,661	6,245	1,780	92	211	348	177	6	446	11
	SUBSTATIONS		0														
11	LEVEL B-1	101,301	101,263	2	36,665	5	1,847	4,200	15,850	4,363	204	525	878	417	14	749	29
12	ALL OTHER LEVELS	231,321	231,226	Acct 352/353 B2-F	91,114	11	4,720	10,193	37,193	9,900	474	1,255	2,167	963	34	1,554	67
13	TOTAL SUBSTATIONS	332,622	332,489		127,779	16	6,567	14,393	53,043	14,263	678	1,780	3,045	1,379	48	2,303	96
14	LINES: ACCOUNT 354	220,163	220,081	Acct 354	79,242	10	3,995	9,071	34,202	9,492	454	1,138	1,897	915	31	1,808	63
15	ACCOUNT 355	151,845	151,792	Acct 355	51,174	6	2,610	5,805	21,666	6,624	406	765	1,223	704	20	2,655	39
16	ACCOUNT 356	236,393	236,308	Acct 356	81,738	10	4,150	9,305	34,874	10,266	577	1,203	1,954	1,053	31	3,295	64
17	ACCOUNT 357	2,498	2,497	Acct 357	904	0	46	104	391	108	5	13	22	10	0	18	1
18	ACCOUNT 358	2,069	2,068	Acct 358	739	0	37	84	318	89	4	11	18	9	0	19	1
19	ACCOUNT 359	166	166	Acct 359	49	0	3	5	20	7	1	1	1	1	0	6	0
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,534		356,169	45	18,143	40,428	150,760	42,629	2,216	5,120	8,508	4,249	136	10,550	275
21	REMOVE UPS B-1		0	2													
22	REMOVE UPS OTHER TRANS.		0	2													
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,770		324,030	41	16,525	36,746	136,867	38,805	2,038	4,661	7,738	3,883	124	9,894	249
24	UNIT POWER SALES	88,797	0														
25	DALTON	770	0														
26	WHOLESALE BLOCK POWER SALES	4,546	0														
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,770		324,030	41	16,525	36,746	136,867	38,805	2,038	4,661	7,738	3,883	124	9,894	249
			0														
	DISTRIBUTION		0														
			0														
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	1,570	0	122	55	32	1	0	1	5	0	0	0	0
29	ACCOUNT 361	26,053	26,041	Acct 361	11,807	1	637	1,264	4,334	1,099	59	154	277	114	4	141	7
30	ACCOUNT 362	308,518	308,376	Acct 362	136,405	17	7,351	14,588	50,052	13,668	759	1,809	3,194	1,403	46	1,779	85
31	ACCOUNT 364	298,696	298,669	Acct 364	230,558	14	16,866	10,310	15,676	2,770	118	631	1,429	339	12	160	25
32	ACCOUNT 365	321,368	321,277	Acct 365	189,959	19	11,324	13,876	39,279	8,836	364	1,588	2,784	962	39	526	78
33	ACCOUNT 366	101,319	101,280	Acct 366	52,433	7	2,714	4,891	15,066	3,528	158	612	1,026	376	15	217	31
34	ACCOUNT 367	423,685	423,506	Acct 367	218,555	27	11,379	19,416	62,153	14,774	682	2,538	4,235	1,556	63	949	126
35	ACCOUNT 368	460,740	460,721	Acct 368	253,485	38	21,082	26,369	71,064	13,533	405	2,729	5,576	1,671	68	484	135
	ACCOUNT 369		0														
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	260,707	13	13,764	6,378	3,800	60	2	158	668	56	1		0
37	POWER PANELS	1,438	1,438	Acct 369 Pwr Panels	1,238	0	96	43	25	0	0	1	4	0	0	0	0
38	TOTAL ACCOUNT 369	287,556	287,556		261,945	13	13,861	6,420	3,826	61	2	159	672	56	1	0	0
	ACCOUNT 370		0														
39	DEMAND METERS	31,248	31,248	Acct 370 Demand				18,452	10,838	191	6	434		132	1	10	4
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH	56,955	3	4,431						189				
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	7,957	0	7,845	5,718	4,512	61	1	129	797	68	1	0	0
42	TOTAL ACCOUNT 370	120,539	120,539		64,911	3	12,276	24,170	15,350	252	7	563	985	201	2	10	4
43	ACCOUNT 371		0	Acct 371													
44	ACCOUNT 372	856	856	Acct 372			461	207	122	1		5	19	1			
45	ACCOUNT 373	167,098	167,098	Acct 373													
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		1,421,629	140	98,074	121,365	276,953	57,924	2,573	10,789	20,202	6,679	249	4,267	492
			0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCUMULATED DEPRECIATION		0															
	PRODUCTION		0															
			0															
1	STEAM	1,919,278	1,918,558	2	1,858	314,569	195,778	39,959	6,354	4,373	4,811	3,500	1,282	95,602	1,304	2,995	382	162
2	NUCLEAR	2,356,344	2,355,480	2	2,281	386,205	240,362	49,059	7,801	5,369	5,907	4,297	1,574	117,373	1,601	3,677	469	199
3	HYDRO	309,231	309,115	2	299	50,683	31,543	6,438	1,024	705	775	564	207	15,403	210	483	62	26
4	OTHER	189,251	189,180	2	183	31,018	19,305	3,940	627	431	474	345	126	9,427	129	295	38	16
5	PRODUCTION ACCUM. DEPRECIATION	4,774,104	4,772,313		4,622	782,475	486,988	99,396	15,804	10,878	11,967	8,706	3,190	237,806	3,243	7,450	950	402
6	UNIT POWER SALES	49,509	0															
7	DALTON	26,568	0															
8	WHOLESALE BLOCK POWER SALES	275,580	0															
9	TOTAL PRODUCTION ACCUM. DEPR.	5,125,761	4,772,313		4,622	782,475	486,988	99,396	15,804	10,878	11,967	8,706	3,190	237,806	3,243	7,450	950	402
			0															
	TRANSMISSION		0															
			0															
10	ACCOUNT 350 - EASEMENTS & ROW	41,149	41,133	acct 350 lines	39	6,863	4,285	827	126	87	95	69	26	2,358	27	63	8	3
	SUBSTATIONS		0															
11	LEVEL B-1	101,301	101,263	2	98	16,603	10,333	2,109	335	231	254	185	68	5,046	69	158	20	9
12	ALL OTHER LEVELS	231,321	231,226	Acct 352/353 62-F	228	33,329	19,514	4,962	521	359	395	405	143	11,162	148	355	44	20
13	TOTAL SUBSTATIONS	332,622	332,489		326	49,932	29,847	7,071	856	589	649	590	210	16,208	216	513	64	29
14	LINES: ACCOUNT 354	220,163	220,081	Acct 354	211	36,236	22,569	4,546	716	492	542	394	146	11,359	148	341	43	18
15	ACCOUNT 355	151,845	151,792	Acct 355	133	26,178	16,435	2,839	389	268	295	214	88	10,907	90	219	26	12
16	ACCOUNT 356	236,393	236,308	Acct 356	215	40,048	25,069	4,596	668	460	506	368	144	15,152	148	351	43	19
17	ACCOUNT 357	2,498	2,497	Acct 357	2	409	255	52	8	6	6	5	2	124	2	4	0	0
18	ACCOUNT 358	2,069	2,068	Acct 358	2	342	213	42	7	5	5	4	1	112	1	3	0	0
19	ACCOUNT 359	166	166	Acct 359	0	31	20	3	0	0	0	0	0	18	0	0	0	0
20	TOTAL TRANSMISSION ACCUM. DEPR	986,904	986,534		928	160,041	98,693	19,976	2,770	1,907	2,098	1,644	618	56,239	632	1,494	185	81
21	REMOVE UPS B-1		0	2														
22	REMOVE UPS OTHER TRANS.		0	2														
23	TRANSMISSION ACCUM. DEPRECIATION	898,107	897,770		842	145,487	89,635	18,128	2,476	1,704	1,875	1,482	558	51,816	572	1,355	168	74
24	UNIT POWER SALES	88,797	0															
25	DALTON	770	0															
26	WHOLESALE BLOCK POWER SALES	4,546	0															
27	TOTAL TRANSMISSION ACCUM. DEPR.	992,220	897,770		842	145,487	89,635	18,128	2,476	1,704	1,875	1,482	558	51,816	572	1,355	168	74
			0															
	DISTRIBUTION		0															
			0															
28	ACCOUNT 360	1,824	1,824	Acct 360-Lines	0	1	0	1	3	14	10		6	0	0	1	0	0
29	ACCOUNT 361	26,053	26,041	Acct 361	26	2,832	1,290	580	8	5	6	38	13	1,281	14	42	5	2
30	ACCOUNT 362	308,518	308,376	Acct 362	299	35,820	16,438	6,683	116	82	92	417	150	16,975	163	499	61	28
31	ACCOUNT 364	298,696	298,669	Acct 364	65	9,065	1,144	1,784	941	2,110	1,645		816	1,437	87	528	100	40
32	ACCOUNT 365	321,368	321,277	Acct 365	210	29,380	3,871	5,473	1,975	1,942	1,902		412	4,662	147	1,347	253	48
33	ACCOUNT 366	101,319	101,280	Acct 366	86	11,934	1,643	2,171	737	569	612		72	1,895	52	520	97	16
34	ACCOUNT 367	423,685	423,506	Acct 367	368	51,025	7,387	9,063	3,043	2,365	2,539		307	8,113	217	2,160	401	65
35	ACCOUNT 368	460,740	460,721	Acct 368	241	36,266	1,729	8,677	3,219	2,312	2,561		248	5,677	226	2,339	476	111
	ACCOUNT 369		0															
36	ALL OTHER	286,119	286,119	Acct 369 less Pwr Panels	2	170	0	132		8			18	26		114	19	24
37	POWER PANELS	1,438	1,438	Acct 369 Pwr Panels	0	1	0	1	2	11	8		5	0	0	1	0	0
38	TOTAL ACCOUNT 369	287,556	287,556		2	171	0	132	2	19	8		23	26	0	115	19	24
	ACCOUNT 370		0															
39	DEMAND METERS	31,248	31,248	Acct 370 Demand	4	524	28	315				0			127	129	54	
40	WATTHOUR METERS	61,621	61,621	Acct 370 KWH										10		24	1	8
41	CT'S AND PT'S	27,670	27,670	Acct 370 CT & PT	2	220	5	140		3			5	40		101	38	27
42	TOTAL ACCOUNT 370	120,539	120,539		6	744	33	454		3		0	5	50	127	254	93	35
43	ACCOUNT 371		0	Acct 371														
44	ACCOUNT 372	856	856	Acct 372		6		4					23	1		4		1
45	ACCOUNT 373	167,098	167,098	Acct 373					108,321	58,777								
46	TOTAL DISTRIBUTION ACCUM. DEPR.	2,518,252	2,517,742		1,301	177,244	33,535	35,022	118,365	68,198	9,374	455	2,075	40,118	1,033	7,809	1,506	371
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	GENERAL PLANT		0														
			0														
47	PRODUCTION	51,176	51,157	31	18,523	2	933	2,122	8,007	2,204	103	265	444	211	7	378	15
48	TRANSMISSION	26,551	26,541	32	9,677	1	495	1,095	4,067	1,146	60	139	231	115	4	284	7
49	DISTRIBUTION	189,274	189,233	33	109,321	11	7,456	9,292	21,317	4,496	203	828	1,547	516	19	345	38
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	23,319	2	1,813	993	657	209	6	27	127	24	0	26	11
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	4,905	0	1,797	897	1,057	126	4	25	133	34	0	18	1
52	SALES	9,199	9,199	Sales Exp	3,764	0	1,614	795	1,060	133	4	19	138	42	0	24	1
53	GENERAL PLANT ACCUM. DEPR.	315,628	315,758		169,509	16	14,108	15,194	36,165	8,314	379	1,303	2,620	942	31	1,077	73
54	UNIT POWER SALES	2,954	0														
55	DALTON	236	0														
56	WHOLESALE BLOCK POWER SALES	2,502	0														
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,758		169,509	16	14,108	15,194	36,165	8,314	379	1,303	2,620	942	31	1,077	73
			0														
	INTANGIBLE PLANT		0														
			0														
58	PRODUCTION	30,251	30,240	31	10,949	1	551	1,254	4,733	1,303	61	157	262	124	4	224	9
59	TRANSMISSION	17,028	17,022	32	6,206	1	317	702	2,608	735	38	89	148	73	2	182	5
60	DISTRIBUTION	111,886	111,862	33	64,623	6	4,408	5,493	12,601	2,658	120	490	914	305	11	204	22
61	CUSTOMER ACCOUNTING	17,520	17,520	Cust Acct Exp	13,784	1	1,072	587	388	123	4	16	75	14	0	16	6
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	2,900	0	1,062	530	625	74	2	15	78	20	0	11	1
63	SALES	5,438	5,438	Sales Exp	2,225	0	954	470	627	79	2	11	82	25	0	14	1
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,987		100,688	10	8,364	9,037	21,582	4,972	227	777	1,560	562	18	651	43
65	UNIT POWER SALES	414	0														
66	DALTON	139	0														
67	WHOLESALE BLOCK POWER SALES	1,479	0														
68	TOTAL INTAN. PLANT ACCUM. DEPR.	190,061	187,987		100,688	10	8,364	9,037	21,582	4,972	227	777	1,560	562	18	651	43
			0														
	ASSET RETIREMENT OBLIGATION - ARO		0														
			0														
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,838	2	20,942	3	1,055	2,399	9,053	2,492	116	300	502	238	8	428	17
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	27	0	1	3	11	3	0	0	1	0	0	1	0
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	36	0	2	3	7	1	0	0	1	0	0	0	0
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	1,070	0	89	96	228	52	2	8	17	6	0	7	0
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,970		22,076	3	1,148	2,501	9,300	2,549	119	308	519	245	8	436	17
			0														
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,541		3,765,873	427	225,243	382,785	1,227,854	318,180	14,935	42,559	74,022	31,957	1,105	51,628	2,252
75	UNIT POWER SALES	141,674	0														
76	DALTON	27,713	0														
77	WHOLESALE BLOCK POWER SALES	284,107	0														
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,541		3,765,873	427	225,243	382,785	1,227,854	318,180	14,935	42,559	74,022	31,957	1,105	51,628	2,252
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	GENERAL PLANT		0															
			0															
47	PRODUCTION	51,176	51,157	31	50	8,388	5,220	1,065	169	117	128	93	34	2,549	35	80	10	4
48	TRANSMISSION	26,551	26,541	32	25	4,246	2,601	539	71	49	54	44	16	1,512	17	40	5	2
49	DISTRIBUTION	189,274	189,233	33	102	13,712	2,752	2,701	6,063	3,587	696	41	156	3,228	79	586	112	28
50	CUSTOMER ACCOUNTING	29,638	29,638	Cust Acct Exp	3	1,540	81	54	39	179	125	1	82	283	5	23	3	5
51	CUSTOMER ASSISTANCE	9,990	9,990	Cust Asst Exp	2	458	199	45	4	12	7	4	72	130	5	29	10	16
52	SALES	9,199	9,199	Sales Exp	1	542	269	33	93	221	147	5	53	171	4	32	12	21
53	GENERAL PLANT ACCUM. DEPR.	315,828	315,758		183	28,885	11,123	4,437	6,440	4,164	1,158	188	414	7,873	145	790	153	76
54	UNIT POWER SALES	2,954	0															
55	DALTON	236	0															
56	WHOLESALE BLOCK POWER SALES	2,502	0															
57	TOTAL GENERAL PLANT ACCUM. DEPR.	321,520	315,758		183	28,885	11,123	4,437	6,440	4,164	1,158	188	414	7,873	145	790	153	76
			0															
	INTANGIBLE PLANT		0															
			0															
58	PRODUCTION	30,251	30,240	31	29	4,958	3,086	630	100	69	76	55	20	1,507	21	47	6	3
59	TRANSMISSION	17,028	17,022	32	16	2,723	1,668	346	46	31	35	28	11	970	11	26	3	1
60	DISTRIBUTION	111,886	111,862	33	60	8,106	1,627	1,597	3,584	2,121	412	24	92	1,908	47	346	66	17
61	CUSTOMER ACCOUNTING	17,520	17,520	Cust Acct Exp	2	910	48	32	23	106	74	0	48	167	3	14	2	3
62	CUSTOMER ASSISTANCE	5,906	5,906	Cust Asst Exp	1	271	118	26	3	7	4	2	43	77	3	17	6	9
63	SALES	5,438	5,438	Sales Exp	1	320	159	20	55	130	87	3	31	101	2	19	7	12
64	INTANGIBLE PLANT ACCUM. DEPR.	188,029	187,987		109	17,288	6,706	2,650	3,810	2,464	687	113	246	4,730	86	469	91	45
65	UNIT POWER SALES	414	0															
66	DALTON	139	0															
67	WHOLESALE BLOCK POWER SALES	1,479	0															
68	TOTAL INTAN. PLANT ACCUM. DEPR.	190,061	187,987		109	17,288	6,706	2,650	3,810	2,464	687	113	246	4,730	86	469	91	45
			0															
	ASSET RETIREMENT OBLIGATION - ARO		0															
			0															
69	ARO ACCUM. DEPRECIATION - PROD.	57,860	57,838	2	56	9,483	5,902	1,205	192	132	145	106	39	2,862	39	90	12	5
70	ARO ACCUM. DEPRECIATION - TRAN.	75	75	32	0	12	7	2	0	0	0	0	0	4	0	0	0	0
71	ARO ACCUM. DEPRECIATION - DIST.	63	63	33	0	5	1	1	2	1	0	0	0	1	0	0	0	0
72	ARO ACCUM. DEPRECIATION - GEN.	1,994	1,994	35	1	182	70	28	41	26	7	1	3	50	1	5	1	0
73	TOTAL ACCUM. DEPRECIATION ARO	59,992	59,970		57	9,682	5,981	1,235	234	159	153	107	41	2,937	40	96	13	5
			0															
74	ACCUMULATED DEPRECIATION	8,754,312	8,751,541		7,114	1,161,062	633,968	160,869	147,129	87,567	25,215	11,051	6,524	345,280	5,119	17,970	2,880	974
75	UNIT POWER SALES	141,674	0															
76	DALTON	27,713	0															
77	WHOLESALE BLOCK POWER SALES	284,107	0															
78	TOTAL ACCUMULATED DEPRECIATION	9,207,806	8,751,541		7,114	1,161,062	633,968	160,869	147,129	87,567	25,215	11,051	6,524	345,280	5,119	17,970	2,880	974
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	MATERIALS AND SUPPLIES		0														
	FUEL INVENTORY		0														
			0														
1	COAL	251,901	251,820	1	79,474	10	3,797	9,481	37,757	10,960	500	1,215	1,927	1,027	34	2,020	73
2	OIL	42,046	42,032	1	13,265	2	634	1,582	6,302	1,829	83	203	322	171	6	337	12
3	GAS	27,250	27,241	1	8,597	1	411	1,026	4,084	1,186	54	131	208	111	4	219	8
4	FUEL INVENTORY	321,197	321,093		101,336	13	4,841	12,089	48,144	13,975	638	1,550	2,457	1,309	43	2,576	93
5	UNIT POWER SALES	2,721	0														
6	DALTON	3,362	0														
7	WHOLESALE BLOCK POWER SALES	32,265	0														
8	TOTAL FUEL INVENTORY	359,565	321,093		101,336	13	4,841	12,089	48,144	13,975	638	1,550	2,457	1,309	43	2,576	93
			0														
	PLANT MATERIALS & SUPPLIES		0														
			0														
9	PRODUCTION	289,374	289,266	31	104,736	13	5,275	11,998	45,277	12,463	582	1,496	2,508	1,191	41	2,140	84
10	TRANSMISSION	14,165	14,159	32	5,163	1	264	584	2,170	611	32	74	123	61	2	151	4
11	DISTRIBUTION	72,487	72,472	33	41,867	4	2,856	3,559	8,164	1,722	78	317	592	198	7	132	14
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	9,105	1	708	388	256	62	2	10	50	10	0	11	4
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	1,982	0	726	362	427	51	1	10	54	14	0	7	0
14	SALES	4,998	4,998	Sales Exp	2,045	0	677	432	576	72	2	10	75	23	0	13	1
15	PLANT MATERIALS & SUPPLIES	396,633	396,503		164,898	19	10,705	17,323	56,870	15,001	697	1,920	3,402	1,496	50	2,454	107
16	UNIT POWER SALES	3,590	0														
17	DALTON	1,620	0														
18	WHOLESALE BLOCK POWER SALES	15,775	0														
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,503		164,898	19	10,705	17,323	56,870	15,001	697	1,920	3,402	1,496	50	2,454	107
			0														
20	MATERIALS & SUPPLIES	717,830	717,596		266,234	32	15,546	29,412	105,014	28,976	1,335	3,470	5,860	2,805	93	5,031	200
21	UNIT POWER SALES	6,311	0														
22	DALTON	4,982	0														
23	WHOLESALE BLOCK POWER SALES	48,060	0														
24	TOTAL MATERIALS & SUPPLIES	777,183	717,596		266,234	32	15,546	29,412	105,014	28,976	1,335	3,470	5,860	2,805	93	5,031	200
			0														
	OTHER RATE BASE ITEMS		0														
	PLANT HELD FOR FUTURE USE		0														
			0														
1	PRODUCTION		0														
	TRANSMISSION		0														
2	LEVEL B-2	6	6	2	2	0	0	0	1	0	0	0	0	0	0	0	0
3	LEVEL C	425	425	5	197	0	11	21	73	18	1	3	5	2	0	2	0
4	TOTAL TRANSMISSION	431	431		200	0	11	21	74	18	1	3	5	2	0	2	0
	DISTRIBUTION		0														
5	LEVEL C	6	6	5	3	0	0	0	1	0	0	0	0	0	0	0	0
6	LEVEL E		0	7													
7	LEVEL F		0	8													
8	TOTAL DISTRIBUTION	6	6		3	0	0	0	1	0	0	0	0	0	0	0	0
9	TOTAL GENERAL PLANT		0														
10	PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0	2	0
11	UNIT POWER SALES		0														
12	DALTON		0														
13	WHOLESALE BLOCK POWER SALES		0														
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		202	0	11	22	75	18	1	3	5	2	0	2	0
			0														
	MIN BANK BAL, PC, PREPAIDS		0														
			0														
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,442	Net Plt + Nuk Fuel Bal	31,830	4	1,911	3,177	9,982	2,570	122	349	609	261	9	426	18
16	UNIT POWER SALES	326	0														
17	DALTON	56	0														
18	WHOLESALE BLOCK POWER SALES	549	0														
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,442		31,830	4	1,911	3,177	9,982	2,570	122	349	609	261	9	426	18
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	MATERIALS AND SUPPLIES		0															
	FUEL INVENTORY		0															
			0															
1	COAL	251,901	251,820	1	237	48,632	32,046	5,001	1,215	837	920	482	186	13,324	185	404	54	20
2	OIL	42,046	42,032	1	40	8,117	5,349	835	203	140	154	80	31	2,224	31	67	9	3
3	GAS	27,250	27,241	1	26	5,261	3,467	541	131	90	100	52	20	1,441	20	44	6	2
4	FUEL INVENTORY	321,197	321,093		303	62,010	40,862	6,377	1,550	1,067	1,174	614	238	16,989	236	516	69	26
5	UNIT POWER SALES	2,721	0															
6	DALTON	3,362	0															
7	WHOLESALE BLOCK POWER SALES	32,285	0															
8	TOTAL FUEL INVENTORY	359,565	321,093		303	62,010	40,862	6,377	1,550	1,067	1,174	614	238	16,989	236	516	69	26
			0															
	PLANT MATERIALS & SUPPLIES		0															
			0															
9	PRODUCTION	289,374	289,266	31	280	47,428	29,518	6,025	958	659	725	528	193	14,414	197	452	58	24
10	TRANSMISSION	14,165	14,159	32	13	2,265	1,388	288	38	26	29	23	9	807	9	21	3	1
11	DISTRIBUTION	72,487	72,472	33	39	5,251	1,054	1,034	2,322	1,374	267	16	60	1,236	30	224	43	11
12	CUSTOMER ACCOUNTING	11,572	11,572	Cust Acct Exp	1	601	32	21	15	70	49	0	32	110	2	9	1	2
13	CUSTOMER ASSISTANCE	4,036	4,036	Cust Asst Exp	1	185	81	18	2	5	3	1	29	52	2	12	4	6
14	SALES	4,998	4,998	Sales Exp	1	295	146	18	50	120	80	3	29	93	2	18	7	11
15	PLANT MATERIALS & SUPPLIES	396,633	396,503		335	56,026	32,218	7,404	3,385	2,254	1,153	571	352	16,713	242	736	115	56
16	UNIT POWER SALES	3,590	0															
17	DALTON	1,620	0															
18	WHOLESALE BLOCK POWER SALES	15,775	0															
19	TOTAL PLANT MATERIALS & SUPPLIES	417,618	396,503		335	56,026	32,218	7,404	3,385	2,254	1,153	571	352	16,713	242	736	115	56
			0															
20	MATERIALS & SUPPLIES	717,830	717,596		638	118,035	73,080	13,781	4,935	3,320	2,326	1,186	590	33,702	478	1,251	185	82
21	UNIT POWER SALES	6,311	0															
22	DALTON	4,982	0															
23	WHOLESALE BLOCK POWER SALES	48,060	0															
24	TOTAL MATERIALS & SUPPLIES	777,183	717,596		638	118,035	73,080	13,781	4,935	3,320	2,326	1,186	590	33,702	478	1,251	185	82
			0															
	OTHER RATE BASE ITEMS		0															
	PLANT HELD FOR FUTURE USE		0															
			0															
1	PRODUCTION		0															
	TRANSMISSION		0															
2	LEVEL B-2	6	6	2	0	1	1	0	0	0	0	0	0	0	0	0	0	0
3	LEVEL C	425	425	5	0	43	20	10				1	0	18	0	1	0	0
4	TOTAL TRANSMISSION	431	431		0	44	20	10	0	0	0	1	0	19	0	1	0	0
	DISTRIBUTION		0															
5	LEVEL C	6	6	5	0	1	0	0				0	0	0	0	0	0	0
6	LEVEL E		0	7														
7	LEVEL F		0	8														
8	TOTAL DISTRIBUTION	6	6		0	1	0	0				0	0	0	0	0	0	0
9	TOTAL GENERAL PLANT		0															
10	PLANT HELD FOR FUTURE USE	437	437		0	44	21	10	0	0	0	1	0	19	0	1	0	0
11	UNIT POWER SALES		0															
12	DALTON		0															
13	WHOLESALE BLOCK POWER SALES		0															
14	TOTAL PLANT HELD FOR FUTURE USE	437	437		0	44	21	10	0	0	0	1	0	19	0	1	0	0
			0															
	MIN BANK BAL, PC, PREPAIDS		0															
			0															
15	MIN BANK BAL, PC, PREPAIDS	71,465	71,442	Net Plt + Nuk Fuel Bal	57	9,261	4,939	1,306	763	479	205	86	53	2,800	41	151	24	8
16	UNIT POWER SALES	326	0															
17	DALTON	56	0															
18	WHOLESALE BLOCK POWER SALES	549	0															
19	TOTAL MIN BANK BAL, PC, PREPAIDS	72,396	71,442		57	9,261	4,939	1,306	763	479	205	86	53	2,800	41	151	24	8
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	PREPAID PENSION ASSET		0														
			0														
20	PREPAID PENSION ASSET	449,051	448,951	41	221,779	20	23,479	23,587	52,265	12,340	557	1,750	3,763	1,407	40	1,940	109
21	UNIT POWER SALES	4,017	0														
22	DALTON	1,649	0														
23	WHOLESALE BLOCK POWER SALES	16,501	0														
24	TOTAL PREPAID PENSION ASSET	471,218	448,951		221,779	20	23,479	23,587	52,265	12,340	557	1,750	3,763	1,407	40	1,940	109
			0														
	OPERATING RESERVES		0														
			0														
25	PRODUCTION		-91,954	31	-33,295	-4	-1,677	-3,614	-14,393	-3,962	-185	-476	-797	-379	-13	-680	-27
26	TRANSMISSION		-20,391	32	-7,435	-1	-380	-841	-3,124	-881	-46	-106	-177	-88	-3	-218	-6
27	DISTRIBUTION		-59,805	33	-34,550	-3	-2,356	-2,937	-6,737	-1,421	-64	-262	-489	-163	-6	-109	-12
28	CUSTOMER ACCOUNTING		-36,487	Cust Acct Exp	-28,707	-2	-2,232	-1,223	-809	-257	-8	-33	-156	-30	0	-34	-13
29	CUSTOMER ASSISTANCE		-12,265	Cust Asst Exp	-6,022	0	-2,206	-1,101	-1,297	-154	-5	-31	-163	-42	0	-23	-1
30	SALES		-16,202	Sales Exp	-6,630	0	-2,842	-1,400	-1,867	-234	-7	-33	-244	-74	0	-42	-2
31	OPERATING RESERVES		-237,105		-116,638	-11	-11,694	-11,316	-28,228	-6,909	-314	-942	-2,027	-775	-23	-1,106	-60
32	UNIT POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0
33	DALTON		0		0	0	0	0	0	0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES		-237,105		-116,638	-11	-11,694	-11,316	-28,228	-6,909	-314	-942	-2,027	-775	-23	-1,106	-60
			0														
	NUCLEAR FUEL		0														
			0														
36	GROSS NUCLEAR FUEL	280,352	280,261	1	88,450	11	4,226	10,551	42,022	12,198	557	1,352	2,145	1,143	38	2,249	81
37	ACCUMULATED DEPRECIATION		0	1													
38	NET NUCLEAR FUEL	115,449	115,412		36,424	5	1,740	4,345	17,305	5,023	229	557	883	471	15	926	33
			0														
	ACCUMULATED DEFERRED INC. TAXES		0														
			0														
	ACCOUNT 281 AND 282		0														
	LIBERALIZED DEPRECIATION		0														
39	PRODUCTION	1,046,979	1,046,586	31	378,944	48	19,065	43,409	163,817	45,092	2,105	5,421	9,075	4,308	148	7,742	302
40	TRANSMISSION	393,982	393,833	32	143,591	18	7,341	16,250	60,345	17,007	868	2,055	3,427	1,700	55	4,210	110
41	DISTRIBUTION	744,617	744,457	33	430,078	42	29,333	36,556	83,864	17,686	798	3,259	6,086	2,030	75	1,356	148
42	GENERAL PLANT	94,945	94,924	35	50,960	5	4,241	4,568	10,872	2,499	114	392	787	283	9	324	22
43	NUCLEAR FUEL	1,029	1,029	2	372	0	19	43	161	44	2	5	9	4	0	8	0
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,829		1,003,946	113	60,019	100,826	319,058	82,329	3,907	11,133	19,385	8,326	287	13,639	582
	OTHER BASIS DIFFERENCES		0														
45	PRODUCTION	9,726	9,722	2	3,520	0	177	403	1,522	419	20	50	84	40	1	72	3
46	TRANSMISSION	44,903	44,866	32	16,365	2	837	1,852	6,878	1,938	101	234	391	194	6	480	12
47	DISTRIBUTION		0	33													
48	GENERAL PLANT	20,008	20,004	35	10,739	1	894	963	2,291	527	24	83	166	60	2	68	5
49	TOTAL OTHER BASIS DIFF.	63,921	63,898		24,435	3	1,486	2,692	9,484	2,629	133	320	553	264	8	600	18
50	ACCOUNT 281 AND 282	2,345,473	2,344,727		1,028,381	116	61,504	103,517	328,542	84,959	4,041	11,453	19,938	8,590	296	14,239	600
51	UNIT POWER SALES	54,319	0														
52	DALTON	5,261	0														
53	WHOLESALE BLOCK POWER SALES	41,166	0														
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,727		1,028,381	116	61,504	103,517	328,542	84,959	4,041	11,453	19,938	8,590	296	14,239	600
			0														
	ACCOUNT 283		0														
55	PREMIUM ON REACQUIRED DEBT	57,623	57,605	36	25,347	3	1,521	2,547	8,059	2,079	98	281	490	210	7	341	15
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	780	0	39	89	337	93	4	11	19	9	0	18	1
57	MACINTOSH DEFERRAL	8,564	8,561	2	3,100	0	156	355	1,340	369	17	44	74	35	1	63	2
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	4,595	0	295	421	1,137	272	13	42	75	29	1	43	2
59	NUCLEAR OUTAGE	9,515	9,511	2	3,444	0	173	395	1,489	410	19	49	82	39	1	70	3
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	6,762	1	341	775	2,923	805	38	97	162	77	3	138	5
61	ADD. PENSION DEDUCTIONS	157,408	157,373	41	77,741	7	8,230	8,266	18,321	4,326	195	613	1,319	493	14	680	38
62	ACCOUNT 283	262,990	262,920		121,770	12	10,756	12,849	33,607	8,353	385	1,138	2,221	893	28	1,352	66
63	UNIT POWER SALES	2,165	0														
64	DALTON	708	0														
65	WHOLESALE BLOCK POWER SALES	6,689	0														
66	TOTAL ACCOUNT 283	272,552	262,920		121,770	12	10,756	12,849	33,607	8,353	385	1,138	2,221	893	28	1,352	66
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	PREPAID PENSION ASSET		0															
			0															
20	PREPAID PENSION ASSET	449,051	448,951	41	268	47,235	23,369	6,044	6,434	4,773	1,749	404	819	13,328	233	915	188	155
21	UNIT POWER SALES	4,017	0															
22	DALTON	1,649	0															
23	WHOLESALE BLOCK POWER SALES	16,501	0															
24	TOTAL PREPAID PENSION ASSET	471,218	448,951		268	47,235	23,369	6,044	6,434	4,773	1,749	404	819	13,328	233	915	188	155
			0															
	OPERATING RESERVES		0															
			0															
25	PRODUCTION		-91,954	31	-89	-15,077	-9,383	-1,915	-305	-210	-231	-166	-61	-4,582	-62	-144	-18	-8
26	TRANSMISSION		-20,391	32	-19	-3,262	-1,999	-414	-55	-36	-41	-34	-13	-1,162	-13	-31	-4	-2
27	DISTRIBUTION		-59,805	33	-32	-4,334	-870	-854	-1,916	-1,134	-220	-13	-49	-1,020	-25	-185	-36	-9
28	CUSTOMER ACCOUNTING		-36,487	Cust Acct Exp	-4	-1,896	-100	-67	-48	-220	-154	-1	-100	-348	-6	-29	-4	-6
29	CUSTOMER ASSISTANCE		-12,265	Cust Asst Exp	-2	-562	-245	-55	-5	-14	-9	-5	-89	-159	-6	-35	-12	-20
30	SALES		-16,202	Sales Exp	-3	-955	-473	-59	-163	-389	-260	-9	-93	-301	-7	-57	-22	-37
31	OPERATING RESERVES		-237,105		-149	-26,085	-13,070	-3,363	-2,492	-2,004	-915	-229	-406	-7,572	-119	-481	-96	-81
32	UNIT POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	DALTON		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	WHOLESALE BLOCK POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	TOTAL OPERATING RESERVES		-237,105		-149	-26,085	-13,070	-3,363	-2,492	-2,004	-915	-229	-406	-7,572	-119	-481	-96	-81
			0															
	NUCLEAR FUEL		0															
			0															
36	GROSS NUCLEAR FUEL	280,352	280,261	1	264	54,124	35,665	5,566	1,353	931	1,024	536	207	14,829	206	450	61	23
37	ACCUMULATED DEPRECIATION		0	1														
38	NET NUCLEAR FUEL	115,449	115,412		109	22,288	14,687	2,292	557	383	422	221	85	6,106	85	185	25	9
			0															
	ACCUMULATED DEFERRED INC. TAXES		0															
			0															
	ACCOUNT 281 AND 282		0															
	LIBERALIZED DEPRECIATION		0															
39	PRODUCTION	1,046,979	1,046,586	31	1,014	171,600	108,798	21,798	3,466	2,386	2,624	1,909	700	52,152	711	1,634	208	88
40	TRANSMISSION	393,982	393,833	32	371	62,998	38,601	7,998	1,055	726	799	652	244	22,442	250	595	73	32
41	DISTRIBUTION	744,617	744,457	33	400	53,944	10,827	10,626	23,853	14,112	2,740	160	616	12,701	312	2,305	442	110
42	GENERAL PLANT	94,945	94,924	35	55	8,683	3,343	1,334	1,936	1,252	348	56	124	2,366	44	238	46	23
43	NUCLEAR FUEL	1,029	1,029	2	1	169	105	21	3	2	3	2	1	51	1	2	0	0
44	TOTAL LIBERALIZED DEPR.	2,281,552	2,280,829		1,840	297,393	159,675	41,777	30,313	18,478	6,514	2,779	1,684	89,712	1,318	4,773	770	254
	OTHER BASIS DIFFERENCES		0															
45	PRODUCTION	9,726	9,722	2	9	1,594	992	202	32	22	24	18	6	484	7	15	2	1
46	TRANSMISSION	44,903	44,886	32	42	7,180	4,399	912	120	83	91	74	28	2,558	29	68	8	4
47	DISTRIBUTION		0	33														
48	GENERAL PLANT	20,008	20,004	35	12	1,830	704	281	408	264	73	12	26	499	9	50	10	5
49	TOTAL OTHER BASIS DIFF.	63,921	63,898		58	9,828	5,940	1,242	217	166	149	102	52	3,358	40	100	14	8
50	ACCOUNT 281 AND 282	2,345,473	2,344,727		1,898	307,221	165,615	43,019	30,530	18,644	6,663	2,881	1,736	93,070	1,358	4,873	784	261
51	UNIT POWER SALES	54,319	0															
52	DALTON	5,261	0															
53	WHOLESALE BLOCK POWER SALES	41,166	0															
54	TOTAL ACCOUNT 281 AND 282	2,446,219	2,344,727		1,898	307,221	165,615	43,019	30,530	18,644	6,663	2,881	1,736	93,070	1,358	4,873	784	261
			0															
	ACCOUNT 283		0															
55	PREMIUM ON REACQUIRED DEBT	57,623	57,605	36	46	7,519	4,042	1,055	762	465	165	70	43	2,260	33	120	19	6
56	DEFERRED TRANS. REVENUES	2,156	2,155	2	2	353	220	45	7	5	5	4	1	107	1	3	0	0
57	MACINTOSH DEFERRAL	8,564	8,561	2	8	1,404	874	178	28	20	21	16	6	427	6	13	2	1
58	STORM DAMAGE RESERVES	9,041	9,039	Trans plt net of UPS + Dist plt	6	912	377	147	203	121	28	6	7	272	4	23	4	1
59	NUCLEAR OUTAGE	9,515	9,511	2	9	1,560	971	198	31	22	24	17	6	474	6	15	2	1
60	LEVELIZED PURCHASED POWER	18,683	18,676	2	18	3,062	1,906	389	62	43	47	34	12	931	13	29	4	2
61	ADD. PENSION DEDUCTIONS	157,408	157,373	41	94	16,557	8,192	2,119	2,255	1,673	613	142	287	4,672	82	321	66	55
62	ACCOUNT 283	262,990	262,920		184	31,367	16,581	4,130	3,349	2,348	904	289	363	9,141	146	525	97	65
63	UNIT POWER SALES	2,165	0															
64	DALTON	708	0															
65	WHOLESALE BLOCK POWER SALES	6,689	0															
66	TOTAL ACCOUNT 283	272,552	262,920		184	31,367	16,581	4,130	3,349	2,348	904	289	363	9,141	146	525	97	65
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCOUNT 190		0														
	INJURIES & DAMAGES RESERVE		0														
67	PRODUCTION		-769	31	-278	0	-14	-32	-120	-33	-2	-4	-7	-3	0	-6	0
68	TRANSMISSION		-240	32	-87	0	-4	-10	-37	-10	-1	-1	-2	-1	0	-3	0
69	DISTRIBUTION		-1,139	33	-658	0	-45	-56	-128	-27	-1	-5	-9	-3	0	-2	0
70	CUSTOMER ACCOUNTING		-347	Cust Acct Exp	-273	0	-21	-12	-8	-2	0	0	-1	0	0	0	0
71	CUSTOMER ASSISTANCE		-121	Cust Asst Exp	-59	0	-22	-11	-13	-2	0	0	-2	0	0	0	0
72	SALES		-150	Sales Exp	-61	0	-26	-13	-17	-2	0	0	-2	-1	0	0	0
73	TOTAL I & D RESERVE		-2,765		-1,417	0	-133	-133	-323	-77	-3	-11	-23	-9	0	-11	-1
	RESERVE FOR INSURANCE CLAIMS		0														
74	PRODUCTION		-1,761	31	-638	0	-32	-73	-276	-76	-4	-9	-15	-7	0	-13	-1
75	TRANSMISSION		-551	32	-201	0	-10	-23	-84	-24	-1	-3	-5	-2	0	-6	0
76	DISTRIBUTION		-1,630	33	-941	0	-64	-80	-184	-39	-2	-7	-13	-4	0	-3	0
77	CUSTOMER ACCOUNTING		-889	Cust Acct Exp	-699	0	-54	-30	-20	-6	0	-1	-4	-1	0	-1	0
78	CUSTOMER ASSISTANCE		-286	Cust Asst Exp	-140	0	-51	-26	-30	-4	0	-1	-4	-1	0	-1	0
79	SALES		-407	Sales Exp	-167	0	-71	-35	-47	-6	0	-1	-6	-2	0	-1	0
80	TOTAL RES. FOR INSURANCE CLAIMS		-5,524		-2,786	0	-284	-266	-641	-154	-7	-21	-47	-18	-1	-24	-1
81	ACCRUAL FOR UNCOLLECTIBLES		-4,832	13	-4,158	0	-323	-146	-86	-2	0	-3	-14	-1	0	0	0
82	PURCHASED POWER LEVELIZATION		-738	2	-267	0	-13	-31	-115	-32	-1	-4	-6	-3	0	-5	0
83	REVENUE SUBJECT TO REFUND		-741	38	-277	0	-20	-36	-119	-31	-1	-4	-7	-3	0	-5	0
84	OTHER DEFERRED COSTS		-196,047	41	-96,846	-9	-10,253	-10,300	-22,823	-5,389	-243	-764	-1,643	-615	-18	-847	-48
85	INC TAXES DEFERRED - ELEC.		-109,650	38	-40,976	-5	-2,916	-5,391	-17,640	-4,521	-188	-589	-1,011	-497	-14	-689	-25
86	ACCOUNT 190		-320,297		-146,728	-14	-13,942	-16,303	-41,747	-10,205	-445	-1,397	-2,751	-1,145	-32	-1,582	-75
87	UNIT POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0
88	DALTON		0		0	0	0	0	0	0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190		-320,297		-146,728	-14	-13,942	-16,303	-41,747	-10,205	-445	-1,397	-2,751	-1,145	-32	-1,582	-75
			0														
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,350		1,003,423	114	58,318	100,064	320,401	83,107	3,981	11,194	19,408	8,338	291	14,008	591
92	UNIT POWER SALES	52,582	0														
93	DALTON	5,198	0														
94	WHOLESALE BLOCK POWER SALES	41,008	0														
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,350		1,003,423	114	58,318	100,064	320,401	83,107	3,981	11,194	19,408	8,338	291	14,008	591
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 190		0															
	INJURIES & DAMAGES RESERVE		0															
67	PRODUCTION		-769	31	-1	-126	-78	-16	-3	-2	-2	-1	-1	-38	-1	-1	0	0
68	TRANSMISSION		-240	32	0	-38	-24	-5	-1	0	0	0	0	-14	0	0	0	0
69	DISTRIBUTION		-1,139	33	-1	-83	-17	-16	-36	-22	-4	0	-1	-19	0	-4	-1	0
70	CUSTOMER ACCOUNTING		-347	Cust Acct Exp	0	-18	-1	-1	0	-2	-1	0	-1	-3	0	0	0	0
71	CUSTOMER ASSISTANCE		-121	Cust Asst Exp	0	-6	-2	-1	0	0	0	0	-1	-2	0	0	0	0
72	SALES		-150	Sales Exp	0	-9	-4	-1	-2	-4	-2	0	-1	-3	0	-1	0	0
73	TOTAL I & D RESERVE		-2,765		-2	-279	-126	-39	-42	-30	-11	-2	-4	-79	-1	-6	-1	-1
	RESERVE FOR INSURANCE CLAIMS		0															
74	PRODUCTION		-1,761	31	-2	-289	-180	-37	-6	-4	-4	-3	-1	-88	-1	-3	0	0
75	TRANSMISSION		-551	32	-1	-88	-54	-11	-1	-1	-1	-1	0	-31	0	-1	0	0
76	DISTRIBUTION		-1,630	33	-1	-118	-24	-23	-52	-31	-6	0	-1	-28	-1	-5	-1	0
77	CUSTOMER ACCOUNTING		-689	Cust Acct Exp	0	-46	-2	-2	-1	-5	-4	0	-2	-8	0	-1	0	0
78	CUSTOMER ASSISTANCE		-286	Cust Asst Exp	0	-13	-6	-1	0	0	0	0	-2	-4	0	-1	0	0
79	SALES		-407	Sales Exp	0	-24	-12	-1	-4	-10	-7	0	-2	-8	0	-1	-1	-1
80	TOTAL RES. FOR INSURANCE CLAIMS		-5,524		-3	-578	-277	-75	-65	-51	-22	-5	-10	-167	-3	-12	-2	-2
81	ACCRUAL FOR UNCOLLECTIBLES		-4,832	13	0	-4	0	-2	-8	-37	-26	0	-17	-1	-1	-3	-1	-1
82	PURCHASED POWER LEVELIZATION		-738	2	-1	-121	-75	-15	-2	-2	-2	-1	0	-37	-1	-1	0	0
83	REVENUE SUBJECT TO REFUND		-741	38	-1	-113	-64	-12	-7	-5	-3	-1	-1	-30	0	-1	0	0
84	OTHER DEFERRED COSTS		-196,047	41	-117	-20,626	-10,205	-2,639	-2,809	-2,084	-764	-176	-358	-5,820	-102	-399	-82	-68
85	INC TAXES DEFERRED - ELEC.		-109,650	38	-92	-16,731	-9,447	-1,842	-978	-744	-392	-183	-134	-4,396	-43	-163	-23	-20
86	ACCOUNT 190		-320,297		-216	-38,453	-20,195	-4,625	-3,911	-2,953	-1,218	-369	-523	-10,529	-151	-586	-109	-92
87	UNIT POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	DALTON		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	WHOLESALE BLOCK POWER SALES		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	TOTAL ACCOUNT 190		-320,297		-216	-38,453	-20,195	-4,625	-3,911	-2,953	-1,218	-369	-523	-10,529	-151	-586	-109	-92
			0															
91	ACCUM. DEFERRED INC. TAXES	2,288,120	2,287,350		1,866	300,135	162,001	42,524	29,968	18,039	6,349	2,801	1,575	91,683	1,353	4,812	772	235
92	UNIT POWER SALES	52,582	0															
93	DALTON	5,198	0															
94	WHOLESALE BLOCK POWER SALES	41,008	0															
95	TOTAL ACCUM. DEF. INC. TAXES	2,386,908	2,287,350		1,866	300,135	162,001	42,524	29,968	18,039	6,349	2,801	1,575	91,683	1,353	4,812	772	235
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	OPERATING REVENUE		0														
	SALES OF ELECTRICITY		0														
			0														
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	1,556,082	173	133,028	217,500	633,936	147,868	5,645	21,735	39,050	18,304	455	18,602	673
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	929,202	118	43,841	109,459	435,991	126,360	5,765	13,970	22,240	11,839	389	23,215	839
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		2,485,285	291	176,870	326,959	1,069,927	274,227	11,410	35,704	61,290	30,143	844	41,817	1,512
4	SCG CAPACITY REV. CREDIT	452	452	emand Prod Exp- Net of Wholesa	164	0	8	19	71	19	1	2	4	2	0	3	0
5	SCG REVENUE TO ALL OTHER	113	0	Dir													
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	29,186	4	1,394	3,482	13,866	4,025	184	446	708	377	12	742	27
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir													
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	2,991	0	143	357	1,421	412	19	46	73	39	1	76	3
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0														
10	WHOLESALE BLOCK VOM REVENUE	40,826	0														
11	WHOLESALE BLOCK CAPACITY REV	110,858	0														
12	DALTON FUEL REVENUE	20,110	0														
13	DALTON VOM REVENUE	2,875	0														
14	DALTON CAPACITY REVENUE	12,476	0														
15	HAMPTON FUEL REVENUE	1,034	0														
16	HAMPTON VOM REVENUE	132	0														
17	HAMPTON CAPACITY REVENUE	1,114	0														
18	POWER POOL FUEL REVENUE	204,019	203,953	1	64,367	8	3,075	7,879	30,580	8,876	405	984	1,561	832	27	1,636	59
19	PUR POWER VOM REVENUE	7,908	7,905	1	2,495	0	119	298	1,185	344	16	38	60	32	1	63	2
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	3,063	0	154	351	1,324	365	17	44	73	35	1	63	2
21	UPS FUEL REVENUE	45,373	0														
22	UPS VOM REVENUE	1,402	0														
23	UPS CAPACITY REVENUE	30,754	0														
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		1,022,755	129	48,311	120,619	480,437	139,261	6,353	15,400	24,508	13,048	429	25,594	924
25	TOTAL OTHER REVENUE	3,974,754	3,758,983		1,564,795	174	133,453	218,524	637,937	149,008	5,698	21,865	39,261	18,411	458	18,807	681
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		2,587,551	304	181,764	339,143	1,118,374	288,269	12,051	37,265	63,769	31,459	888	44,401	1,606
			0														
	OTHER OPERATING REVENUE		0														
			0														
27	ACCOUNT 449 - REV SUBJ TO REF		0														
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	9,596	0	747	336	198	3	0	8	32	2	0	0	0
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust	31,891	1	2,450	1,104	627	8		26	101	6			
			0														
	ACCOUNT 454 - RENT		0														
30	PRODUCTION	3,400	3,399	31	1,231	0	62	141	532	146	7	18	29	14	0	25	1
31	TRANSMISSION	28	28	32	10	0	1	1	4	1	0	0	0	0	0	0	0
32	DISTRIBUTION	29,123	29,117	33	16,821	2	1,147	1,430	3,280	692	31	127	238	79	3	53	6
33	ACCOUNT 454 - RENT	32,551	32,543		18,062	2	1,210	1,572	3,816	839	38	145	268	94	3	78	7
34	UNIT POWER SALES	2	0														
35	DALTON		0														
36	WHOLESALE BLOCK POWER SALES		0														
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		18,062	2	1,210	1,572	3,816	839	38	145	268	94	3	78	7
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	OPERATING REVENUE		0															
	SALES OF ELECTRICITY		0															
	----------		0															
1	RETAIL BASE REVENUE	3,732,688	3,732,688	Dir	2,871	453,692	202,828	54,046	45,469	35,478	13,173	5,458	5,961	113,143	523	5,237	761	995
2	RETAIL FUEL REVENUE	2,917,844	2,917,844	Dir	2,737	561,058	370,153	57,650	13,828	9,655	10,609	5,634	2,146	153,493	2,110	4,677	631	236
3	TOTAL RETAIL REVENUE FROM SALES	6,650,532	6,650,532		5,607	1,014,750	572,982	111,698	59,297	45,133	23,783	11,092	8,107	266,636	2,633	9,914	1,392	1,230
4	SCG CAPACITY REV. CREDIT	452	452	emand Prod Exp- Net of Wholesa	0	74	46	9	1	1	1	1	0	23	0	1	0	0
5	SCG REVENUE TO ALL OTHER	113	0	Dir														
6	ECONOMY ENERGY FUEL REV	92,509	92,479	1	87	17,860	11,769	1,637	446	307	338	177	68	4,893	68	149	20	8
7	ECONOMY ENERGY PROFIT REV	15,212	0	Dir														
8	ECONOMY ENERGY OTHER REV	9,480	9,477	1	9	1,830	1,206	188	46	31	35	18	7	501	7	15	2	1
9	WHOLESALE BLOCK FUEL REVENUE	231,047	0															
10	WHOLESALE BLOCK VOM REVENUE	40,826	0															
11	WHOLESALE BLOCK CAPACITY REV	110,858	0															
12	DALTON FUEL REVENUE	20,110	0															
13	DALTON VOM REVENUE	2,875	0															
14	DALTON CAPACITY REVENUE	12,476	0															
15	HAMPTON FUEL REVENUE	1,034	0															
16	HAMPTON VOM REVENUE	132	0															
17	HAMPTON CAPACITY REVENUE	1,114	0															
18	POWER POOL FUEL REVENUE	204,019	203,953	1	192	39,388	25,955	4,051	984	678	745	390	151	10,791	150	328	44	17
19	PUR POWER VOM REVENUE	7,908	7,905	1	7	1,527	1,006	157	38	26	29	15	6	418	6	13	2	1
20	PUR POWER CAPACITY REVENUE	8,464	8,461	2	8	1,387	863	176	28	19	21	15	6	422	6	13	2	1
21	UPS FUEL REVENUE	45,373	0															
22	UPS VOM REVENUE	1,402	0															
23	UPS CAPACITY REVENUE	30,754	0															
24	TOTAL FUEL REVENUE	3,511,936	3,214,276		3,016	618,306	407,877	63,538	15,259	10,640	11,693	6,201	2,365	169,177	2,328	5,153	695	260
25	TOTAL OTHER REVENUE	3,974,754	3,756,983		2,896	458,510	205,950	54,578	45,582	35,556	13,259	5,507	5,980	114,506	542	5,279	767	997
26	TOTAL SALES OF ELECTRICITY	7,486,690	6,973,259		5,912	1,076,816	613,827	118,116	60,841	46,196	24,952	11,709	8,345	283,684	2,870	10,432	1,461	1,256
			0															
	OTHER OPERATING REVENUE		0															
	----------		0															
27	ACCOUNT 449 - REV SUBJ TO REF		0															
28	ACCOUNT 450 - LATE PAYMENT	11,152	11,152	13	0	10	1	6	18	84	59	0	38	2	2	8	1	1
29	ACCOUNT 451 - MISC. SERVICE	36,412	36,412	Com + Res Cust		21		19					128	2		20	4	4
			0															
	ACCOUNT 454 - RENT		0															
30	PRODUCTION	3,400	3,399	31	3	557	347	71	11	8	9	8	2	169	2	5	1	0
31	TRANSMISSION	28	28	32	0	4	3	1	0	0	0	0	0	2	0	0	0	0
32	DISTRIBUTION	29,123	29,117	33	16	2,110	423	416	933	552	107	6	24	497	12	90	17	4
33	ACCOUNT 454 - RENT	32,551	32,543		19	2,672	773	487	944	560	116	12	26	668	15	95	18	5
34	UNIT POWER SALES	2	0															
35	DALTON		0															
36	WHOLESALE BLOCK POWER SALES		0															
37	TOTAL ACCOUNT 454 - RENT	32,553	32,543		19	2,672	773	487	944	560	116	12	26	668	15	95	18	5
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	ACCOUNT 456 - OTHER		0														
38	OPEN ACCESS TRAN. TARIFF	38,185	38,171	32	13,917	2	711	1,575	5,849	1,648	86	199	332	165	5	408	11
39	TSA - SCHERER 4	14,390	14,385	32	5,245	1	268	594	2,204	621	32	75	125	62	2	154	4
40	SPARE EQUIP. CHG. TRAN.	631	630	32	230	0	12	26	97	27	1	3	5	3	0	7	0
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	1,628	0	111	138	317	67	3	12	23	8	0	5	1
42	LAKE RENTS	1,199	1,199	2	434	0	22	50	188	52	2	6	10	5	0	9	0
43	SALE OF NATURAL RESOURCES	612	612	2	222	0	11	25	96	26	1	3	5	3	0	5	0
44	EQUIPMENT RENTAL INCOME	97	97	33	56	0	4	5	11	2	0	0	1	0	0	0	0
45	MISCELLANEOUS - TRAN	6,116	6,113	32	2,229	0	114	252	937	264	14	32	53	26	1	65	2
46	MISCELLANEOUS - DIST	2,781	2,780	33	1,606	0	110	137	313	66	3	12	23	8	0	5	1
47	ENERLINK	21	21	38	8	0	1	1	3	1	0	0	0	0	0	0	0
48	MEAG PCA ADMIN FEE - CREDIT	72	72	amand Prod Exp- Net of Wholesa	26	0	1	3	11	3	0	0	1	0	0	1	0
49	MEAG PCA ADMIN FEE - OTHER	48	0														
50	DALTON PCA ADMIN FEE - CREDIT	32	32	amand Prod Exp- Net of Wholesa	12	0	1	1	5	1	0	0	0	0	0	0	0
51	DALTON PCA ADMIN FEE - OTHER	21	0														
52	OASIS - LEASE CHARGES	48	48	32	17	0	1	2	7	2	0	0	0	0	0	1	0
53	UNIT POWER SALES	17,466	0														
	SALES TAX COLLECTION FEE		0														
54	FUEL INVENTORY	513	513	1	162	0	8	19	77	22	1	2	4	2	0	4	0
55	MATERIALS & SUPPLIES	194	194	Plant M & S	80	0	5	8	28	7	0	1	2	1	0	1	0
56	REVENUE	1,805	1,805	38	674	0	48	89	290	74	3	10	17	8	0	11	0
57	TOTAL SALES TAX COL. FEE	2,511	2,511		917	0	61	116	395	104	4	13	22	11	0	17	1
58	TOTAL ACCOUNT 456	87,047	69,487		26,545	3	1,427	2,925	10,433	2,885	148	358	602	291	9	676	19
			0														
59	TOTAL OTHER OPERATING REVENUE	167,164	149,595		86,094	6	5,833	5,937	15,074	3,736	187	537	1,002	393	13	754	26
			0														
60	TOTAL OPERATING REVENUE	7,653,854	7,122,854		2,673,645	310	187,597	345,060	1,133,448	292,005	12,238	37,802	64,771	31,852	900	45,155	1,631
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	ACCOUNT 456 - OTHER		0															
38	OPEN ACCESS TRAN. TARIFF	38,185	38,171	32	36	6,106	3,741	775	102	70	77	63	24	2,175	24	58	7	3
39	TSA - SCHERER 4	14,390	14,385	32	14	2,301	1,410	292	39	27	29	24	9	820	9	22	3	1
40	SPARE EQUIP. CHG. TRAN.	631	630	32	1	101	62	13	2	1	1	1	0	36	0	1	0	0
41	SPARE EQUIP. CHG. DIST.	2,818	2,818	33	2	204	41	40	90	53	10	1	2	48	1	9	2	0
42	LAKE RENTS	1,199	1,199	2	1	197	122	25	4	3	3	2	1	60	1	2	0	0
43	SALE OF NATURAL RESOURCES	612	612	2	1	100	62	13	2	1	2	1	0	30	0	1	0	0
44	EQUIPMENT RENTAL INCOME	97	97	33	0	7	1	1	3	2	0	0	0	2	0	0	0	0
45	MISCELLANEOUS - TRAN	6,116	6,113	32	6	976	599	124	16	11	12	10	4	348	4	9	1	1
46	MISCELLANEOUS - DIST	2,761	2,780	33	1	201	40	40	89	53	10	1	2	47	1	9	2	0
47	ENERLINK	21	21	38	0	3	2	0	0	0	0	0	0	1	0	0	0	0
48	MEAG PCA ADMIN FEE - CREDIT	72	72	amand Prod Exp- Net of Wholesa	0	12	7	1	0	0	0	0	0	4	0	0	0	0
49	MEAG PCA ADMIN FEE - OTHER	48	0															
50	DALTON PCA ADMIN FEE - CREDIT	32	32	amand Prod Exp- Net of Wholesa	0	5	3	1	0	0	0	0	0	2	0	0	0	0
51	DALTON PCA ADMIN FEE - OTHER	21	0															
52	OASIS - LEASE CHARGES	48	48	32	0	8	5	1	0	0	0	0	0	3	0	0	0	0
53	UNIT POWER SALES	17,466	0															
	SALES TAX COLLECTION FEE		0															
54	FUEL INVENTORY	513	513	1	0	99	65	10	2	2	2	1	0	27	0	1	0	0
55	MATERIALS & SUPPLIES	194	194	Plant M & S	0	27	16	4	2	1	1	0	0	8	0	0	0	0
56	REVENUE	1,805	1,805	38	2	275	155	30	16	12	6	3	2	72	1	3	0	0
57	TOTAL SALES TAX COL. FEE	2,511	2,511		2	402	236	44	20	15	9	4	3	108	1	4	1	0
58	TOTAL ACCOUNT 456	87,047	69,487		63	10,625	6,333	1,371	368	237	155	107	46	3,683	43	114	15	6
			0															
59	TOTAL OTHER OPERATING REVENUE	167,164	149,595		82	13,327	7,107	1,882	1,331	881	330	120	238	4,354	59	236	39	16
			0															
60	TOTAL OPERATING REVENUE	7,653,854	7,122,854		5,994	1,090,143	620,933	119,999	62,172	47,077	25,282	11,828	8,584	288,038	2,930	10,668	1,500	1,273
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	OPER. & MAINT. EXPENSE		0														
	PRODUCTION		0														
			0														
	ENERGY COMPONENT		0														
1	TOTAL FULL RQMTS FUEL EXPENSE	3,215,406	3,214,276		1,022,755	129	48,311	120,619	480,437	139,261	6,353	15,400	24,508	13,048	429	25,594	924
2	VARIABLE FULL RQMTS O&M EXPENSE	128,855	128,813	1	40,653	5	1,942	4,850	19,314	5,606	256	622	986	525	17	1,034	37
3	REMOVE INCREMENTAL RTP		0	1													
4	ASSIGN INCREMENTAL RTP		0														
5	WHOLESALE BLOCKS FUEL EXP	231,047	0														
6	WHOLESALE BLOCKS VOM EXP	21,038	0														
7	DALTON FUEL EXPENSE	20,110	0														
8	DALTON VOM EXPENSE	1,381	0														
9	UPS FUEL EXPENSE	45,373	0														
10	UPS VOM EXPENSE	1,402	0														
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		1,063,408	135	50,253	125,468	499,751	144,867	6,609	16,022	25,494	13,573	446	26,627	962
12	DEMAND COMPONENT	389,299	389,153	2	140,903	18	7,096	16,141	60,912	16,767	783	2,016	3,375	1,602	55	2,879	112
13	REMOVE INCREMENTAL RTP		0	2													
14	ASSIGN INCREMENTAL RTP		0	Special													
15	ADJUSTED DEMAND COMPONENT	389,299	389,153		140,903	18	7,096	16,141	60,912	16,767	783	2,016	3,375	1,602	55	2,879	112
16	UNIT POWER SALES	1,546	0														
17	DALTON	2,401	0														
18	WHOLESALE BLOCK POWER SALES	22,733	0														
19	TOTAL DEMAND COMPONENT	415,979	389,153		140,903	18	7,096	16,141	60,912	16,767	783	2,016	3,375	1,602	55	2,879	112
20	GENERATION EXPENSE	3,733,560	3,732,242		1,204,312	152	57,349	141,609	560,683	161,634	7,392	18,038	28,869	15,175	501	29,506	1,074
21	UPS GENERATION EXPENSE	48,321	0														
22	DALTON GENERATION EXPENSE	23,892	0														
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0														
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,242		1,204,312	152	57,349	141,609	560,663	161,634	7,392	18,038	28,869	15,175	501	29,506	1,074
	ACCOUNT 555 - PURCHASED POWER		0														
25	DEMAND COMPONENT	411,005	410,851	2	148,759	19	7,492	17,041	64,308	17,702	826	2,128	3,563	1,691	58	3,039	119
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	6,194	1	296	739	2,943	854	39	95	150	80	3	157	6
27	PURCHASED POWER	430,639	430,478		154,954	20	7,788	17,780	67,251	18,556	865	2,223	3,713	1,771	61	3,197	124
28	UNIT POWER SALES		0														
29	DALTON		0														
30	WHOLESALE BLOCK POWER SALES	8,793	0														
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,478		154,954	20	7,788	17,780	67,251	18,556	865	2,223	3,713	1,771	61	3,197	124
	OTHER PRODUCTION EXPENSES		0														
32	ACCOUNT 556	13,453	13,448	2	4,869	1	245	558	2,105	579	27	70	117	55	2	99	4
33	UNIT POWER SALES	610	0														
34	TOTAL ACCOUNT 556	14,063	13,448		4,869	1	245	558	2,105	579	27	70	117	55	2	99	4
35	ACCOUNT 557	24,665	24,656	2	8,927	1	450	1,023	3,859	1,062	50	128	214	101	3	182	7
36	TOTAL OTHER PRODUCTION	38,118	38,104		13,796	2	695	1,580	5,964	1,642	77	197	330	157	5	282	11
			0														
37	PRODUCTION EXPENSE	4,202,317	4,200,824		1,373,062	174	65,832	160,970	633,879	181,831	8,334	20,458	32,912	17,103	568	32,985	1,209
38	UNIT POWER SALES	48,931	0														
39	DALTON	23,892	0														
40	WHOLESALE BLOCK POWER SALES	283,611	0														
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,824		1,373,062	174	65,832	160,970	633,879	181,831	8,334	20,458	32,912	17,103	568	32,985	1,209
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	OPER. & MAINT. EXPENSE		0															
	PRODUCTION		0															
	----------		0															
	ENERGY COMPONENT		0															
1	TOTAL FULL ROMTS FUEL EXPENSE	3,215,406	3,214,276		3,016	618,306	407,877	63,538	15,259	10,640	11,693	6,201	2,365	169,177	2,328	5,153	695	260
2	VARIABLE FULL RQMTS O&M EXPENSE	128,855	128,813	1	121	24,877	16,393	2,558	622	428	471	246	95	6,815	95	207	28	10
3	REMOVE INCREMENTAL RTP		0	1														
4	ASSIGN INCREMENTAL RTP		0															
5	WHOLESALE BLOCKS FUEL EXP	231,047	0															
6	WHOLESALE BLOCKS VOM EXP	21,038	0															
7	DALTON FUEL EXPENSE	20,110	0															
8	DALTON VOM EXPENSE	1,381	0															
9	UPS FUEL EXPENSE	45,373	0															
10	UPS VOM EXPENSE	1,402	0															
11	TOTAL ENERGY COMPONENT	3,664,612	3,343,089		3,137	643,182	424,269	66,096	15,881	11,068	12,163	6,448	2,460	175,993	2,423	5,360	722	270
12	DEMAND COMPONENT	389,299	389,153	2	377	63,806	39,711	8,105	1,289	887	976	710	260	19,392	264	608	77	33
13	REMOVE INCREMENTAL RTP		0	2														
14	ASSIGN INCREMENTAL RTP		0	Special														
15	ADJUSTED DEMAND COMPONENT	389,299	389,153		377	63,806	39,711	8,105	1,289	887	976	710	260	19,392	264	608	77	33
16	UNIT POWER SALES	1,546	0															
17	DALTON	2,401	0															
18	WHOLESALE BLOCK POWER SALES	22,733	0															
19	TOTAL DEMAND COMPONENT	415,979	389,153		377	63,806	39,711	8,105	1,289	887	976	710	260	19,392	264	608	77	33
20	GENERATION EXPENSE	3,733,560	3,732,242		3,514	706,988	463,980	74,201	17,169	11,955	13,139	7,158	2,720	195,385	2,688	5,967	800	303
21	UPS GENERATION EXPENSE	48,321	0															
22	DALTON GENERATION EXPENSE	23,892	0															
23	WHOLESALE BLOCKS GEN. EXP.	274,818	0															
24	TOTAL GENERATION EXPENSE	4,080,591	3,732,242		3,514	706,988	463,980	74,201	17,169	11,955	13,139	7,158	2,720	195,385	2,688	5,967	800	303
	ACCOUNT 555 - PURCHASED POWER		0															
25	DEMAND COMPONENT	411,005	410,851	2	398	67,364	41,925	8,557	1,361	936	1,030	750	275	20,473	279	641	82	35
26	ENERGY RELATED (EXCL FUEL)	19,634	19,628	1	18	3,791	2,498	390	95	65	72	38	15	1,038	14	32	4	2
27	PURCHASED POWER	430,639	430,478		416	71,154	44,423	8,947	1,455	1,002	1,102	787	289	21,511	294	673	86	36
28	UNIT POWER SALES		0															
29	DALTON		0															
30	WHOLESALE BLOCK POWER SALES	8,793	0															
31	TOTAL ACCOUNT 555 (EXCL FUEL)	439,432	430,478		416	71,154	44,423	8,947	1,455	1,002	1,102	787	289	21,511	294	673	86	36
	OTHER PRODUCTION EXPENSES		0															
32	ACCOUNT 556	13,453	13,448	2	13	2,205	1,372	280	45	31	34	25	9	670	9	21	3	1
33	UNIT POWER SALES	610	0															
34	TOTAL ACCOUNT 556	14,063	13,448		13	2,205	1,372	280	45	31	34	25	9	670	9	21	3	1
35	ACCOUNT 557	24,665	24,656	2	24	4,043	2,516	514	82	58	62	45	16	1,229	17	38	5	2
36	TOTAL OTHER PRODUCTION	38,118	38,104		37	6,248	3,888	794	126	87	96	70	25	1,899	26	59	8	3
			0															
37	PRODUCTION EXPENSE	4,202,317	4,200,824		3,968	784,390	512,291	83,942	18,751	13,043	14,337	8,014	3,035	218,795	3,007	6,700	893	343
38	UNIT POWER SALES	48,931	0															
39	DALTON	23,892	0															
40	WHOLESALE BLOCK POWER SALES	283,611	0															
41	TOTAL PRODUCTION EXPENSE	4,558,751	4,200,824		3,968	784,390	512,291	83,942	18,751	13,043	14,337	8,014	3,035	218,795	3,007	6,700	893	343
			0															

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	TRANSMISSION EXPENSE		0														
			0														
	OPERATIONS		0														
42	560-SUPERVISION	10,968	10,964	Acct 561-567	3,986	1	202	454	1,703	473	23	57	95	46	2	94	3
43	561-LOAD DISPATCHING	22,339	22,331	2	8,085	1	407	926	3,495	962	45	116	194	92	3	165	6
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	517	0	27	58	213	57	3	7	12	6	0	9	0
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	339	0	17	39	145	42	2	5	8	4	0	12	0
46	564-UNDERGROUND LINES		0	Accct 357,358													
47	565-TRANS. BY OTHERS	1,134	1,134	2	410	0	21	47	177	49	2	6	10	5	0	8	0
48	566-MISCELLANEOUS	2,750	2,749	32	1,002	0	51	113	421	119	6	14	24	12	0	29	1
49	567-RENTS	9,145	9,142	T. Plt -(Acct 352 B-1. B-2)	3,335	0	171	377	1,399	395	21	48	80	40	1	100	3
50	TOTAL OPERATIONS	48,639	48,621		17,675	2	896	2,015	7,554	2,096	102	253	423	204	7	419	14
	MAINTENANCE		0														
51	568-SUPERVISION	13,312	13,307	Acct 569-573	4,833	1	247	546	2,037	575	30	69	115	57	2	142	4
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	72	0	4	8	30	8	0	1	2	1	0	1	0
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	6,785	1	350	762	2,794	747	36	94	162	72	3	119	5
54	571-OVERHEAD LINES	31,821	31,809	Acct 350 (subs),352,353	11,096	1	563	1,265	4,746	1,380	75	162	265	140	4	406	9
55	572-UNDERGROUND LINES		0	Accct 357,358													
56	573-MISCELLANEOUS	71	71	32	26	0	1	3	11	3	0	0	1	0	0	1	0
57	TOTAL MAINTENANCE	62,837	62,813		22,811	3	1,164	2,585	9,617	2,713	141	327	545	271	9	669	17
			0														
58	TOTAL TRANSMISSION EXPENSE	111,476	111,434		40,486	5	2,060	4,600	17,171	4,810	243	580	967	475	16	1,087	31
59	REMOVE INCREMENTAL RTP		0	T. Trans Exp above													
60	ASSIGN INCREMENTAL RTP		0	Special													
61	REMOVE UPS EXPENSE		0	T. Trans Exp above													
62	REMOVE DALTON EXPENSE		0	T. Trans Exp above													
63	REMOVE WHOLESALE BLOCKS EXP.		0	T. Trans Exp above													
64	TRANSMISSION EXPENSE	104,263	104,224		37,867	5	1,927	4,302	16,060	4,498	228	542	905	444	15	1,017	29
65	UNIT POWER SALES	7,184	0														
66	DALTON	2	0														
67	WHOLESALE BLOCK POWER SALES	27	0														
68	TOTAL TRANSMISSION EXPENSE	111,476	104,224		37,867	5	1,927	4,302	16,060	4,498	228	542	905	444	15	1,017	29
			0														
	DISTRIBUTION EXPENSE		0														
			0														
	OPERATIONS		0														
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	4,840	0	535	903	1,020	140	8	39	70	20	1	10	1
70	581 - LOAD DISPATCHING	11,221	11,216	8	5,441	1	263	526	1,756	425	20	72	118	44	2	26	4
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	882	0	46	94	323	84	5	12	21	9	0	11	1
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	8,481	1	570	486	1,098	232	10	44	84	26	1	14	2
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	5,812	1	302	517	1,656	393	18	68	113	41	2	25	3
74	585 - STREET LIGHTING	2,377	2,377	Acct 373													
75	586 - METER EXPENSE	35,564	35,564	Acct 370	19,152	1	3,622	7,131	4,529	74	2	166	291	59	1	3	1
76	587 - CUST. INSTALLATION	5,359	5,359	Dir	4,670		372	164	99	1		4	16	1			
77	588 - MISCELLANEOUS	8,163	8,161	33	4,715	0	322	401	919	194	9	36	67	22	1	15	2
78	589 - RENTS	2,577	2,576	33	1,486	0	102	127	290	61	3	11	21	7	0	5	1
79	TOTAL OPERATIONS	99,689	99,672		55,481	4	6,134	10,348	11,691	1,604	73	452	800	230	7	110	14
	MAINTENANCE		0														
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	14,376	1	973	1,057	2,555	553	25	101	187	62	2	40	5
81	591 - STRUCTURES	243	243	Acct 361	110	0	6	12	40	10	1	1	3	1	0	1	0
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	5,406	1	291	578	1,984	518	30	72	127	56	2	71	3
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	54,448	4	3,656	3,118	7,050	1,486	64	285	541	167	7	88	13
84	594 - UNDERGROUND LINES	17,098	17,089	Accts 366,367	8,824	1	459	785	2,514	596	27	103	171	63	3	38	5
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	5,460	1	454	568	1,531	292	9	59	120	36	1	10	3
86	596 - STREET LIGHTING	10,772	10,772	Acct 373													
87	597 - METERS	2,461	2,461	Acct 370	1,325	0	251	493	313	5	0	11	20	4	0	0	0
88	598 - MISCELLANEOUS	77	77	33	44	0	3	4	9	2	0	0	1	0	0	0	0
89	MAINTENANCE	158,165	158,131		89,995	8	8,094	6,615	15,996	3,462	156	632	1,170	389	15	248	29
			0														
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		145,475	12	12,228	16,963	27,687	5,066	229	1,084	1,970	619	22	359	44
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	TRANSMISSION EXPENSE		0															
			0															
	OPERATIONS		0															
42	560-SUPERVISION	10,968	10,964	Acct 561-567	11	1,778	1,099	226	34	23	25	19	7	575	7	17	2	1
43	561-LOAD DISPATCHING	22,339	22,331	2	22	3,661	2,279	465	74	51	56	41	15	1,113	15	35	4	2
44	562-STATION EXPENSE	1,330	1,329	Acct 350 (subs),352,353	1	196	116	28	3	2	2	2	1	64	1	2	0	0
45	563-OVERHEAD LINES	973	973	Acct 354,355,356	1	164	102	19	3	2	2	2	1	60	1	1	0	0
46	564-UNDERGROUND LINES		0	Accct 357,358														
47	565-TRANS. BY OTHERS	1,134	1,134	2	1	186	116	24	4	3	3	2	1	56	1	2	0	0
48	566-MISCELLANEOUS	2,750	2,749	32	3	440	269	56	7	5	6	5	2	157	2	4	1	0
49	567-RENTS	9,145	9,142	T. Plt -(Acct 352 B-1, B-2)	9	1,460	894	185	24	17	18	15	6	525	6	14	2	1
50	TOTAL OPERATIONS	48,639	48,621		47	7,884	4,875	1,004	149	102	113	86	32	2,551	32	75	9	4
	MAINTENANCE		0															
51	568-SUPERVISION	13,312	13,307	Acct 569-573	13	2,141	1,316	270	36	25	28	22	8	757	8	20	2	1
52	569-STRUCTURES	185	185	Acct 350 (subs),352,353	0	27	16	4	0	0	0	0	0	9	0	0	0	0
53	570-STATION EXPENSE	17,448	17,441	Acct 350 (subs),352,353	17	2,588	1,520	373	42	29	32	31	11	846	11	27	3	2
54	571-OVERHEAD LINES	31,821	31,809	Acct 350 (subs),352,353	29	5,359	3,351	627	93	64	70	51	20	1,956	20	48	6	3
55	572-UNDERGROUND LINES		0	Accct 357,358														
56	573-MISCELLANEOUS	71	71	32	0	11	7	1	0	0	0	0	0	4	0	0	0	0
57	TOTAL MAINTENANCE	62,837	62,813		59	10,107	6,210	1,275	172	118	130	104	39	3,574	40	95	12	5
			0															
58	TOTAL TRANSMISSION EXPENSE	111,476	111,434		106	17,991	11,085	2,278	321	221	243	190	71	6,125	72	170	21	9
59	REMOVE INCREMENTAL RTP		0	T. Trans Exp above														
60	ASSIGN INCREMENTAL RTP		0	Special														
61	REMOVE UPS EXPENSE		0	T. Trans Exp above														
62	REMOVE DALTON EXPENSE		0	T. Trans Exp above														
63	REMOVE WHOLESALE BLOCKS EXP.		0	T. Trans Exp above														
64	TRANSMISSION EXPENSE	104,263	104,224		99	16,827	10,368	2,131	300	206	227	178	66	5,728	68	159	20	9
65	UNIT POWER SALES	7,184	0															
66	DALTON	2	0															
67	WHOLESALE BLOCK POWER SALES	27	0															
68	TOTAL TRANSMISSION EXPENSE	111,476	104,224		99	16,827	10,368	2,131	300	206	227	178	66	5,728	68	159	20	9
			0															
	DISTRIBUTION EXPENSE		0															
			0															
	OPERATIONS		0															
69	580 - SUPERVISION & ENG.	8,697	8,695	Accts 581-589	3	463	75	94	202	119	24	0	7	64	6	26	6	2
70	581 - LOAD DISPATCHING	11,221	11,216	8	11	1,488	222	260	85	60	68		6	237	6	61	11	2
71	582 - STATION EXPENSE	1,994	1,993	Acct 362	2	232	106	43	1	1	1	3	1	110	1	3	0	0
72	583 - OVERHEAD LINES	12,476	12,474	Accts 364,365	5	767	100	145	58	82	71		25	122	5	37	7	2
73	584 - UNDERGROUND LINES	11,261	11,256	Accts 366,367	10	1,351	194	241	81	83	68		8	215	6	57	11	2
74	585 - STREET LIGHTING	2,377	2,377	Acct 373					1,541	836								
75	586 - METER EXPENSE	35,564	35,564	Acct 370	2	219	10	134		1		0	2	15	37	75	27	10
76	587 - CUST. INSTALLATION	5,359	5,359	Dir		5		3					19	1		3		1
77	588 - MISCELLANEOUS	8,163	8,161	33	4	591	119	116	261	155	30	2	7	139	3	25	5	1
78	589 - RENTS	2,577	2,576	33	1	187	37	37	83	49	9	1	2	44	1	8	2	0
79	TOTAL OPERATIONS	99,689	99,672		39	5,302	863	1,073	2,312	1,365	270	6	76	968	65	296	69	20
	MAINTENANCE		0															
80	590 - SUPERVISION & ENG.	25,266	25,261	Accts 591-598	13	1,753	312	335	1,437	849	118	3	35	364	10	77	14	3
81	591 - STRUCTURES	243	243	Acct 361	0	26	12	5	0	0	0	0	0	12	0	0	0	0
82	592 - STATION EQUIPMENT	12,227	12,221	Acct 362	12	1,420	651	265	5	3	4	17	6	673	6	20	2	1
83	593 - OVERHEAD LINES	80,098	80,083	Accts 364,365	35	4,923	642	930	375	524	458		160	781	30	241	45	11
84	594 - UNDERGROUND LINES	17,096	17,089	Accts 366,367	15	2,051	294	366	123	96	103		12	326	9	87	16	3
85	595 - LINE TRANSFORMERS	9,925	9,925	Acct 368	5	781	37	187	69	50	55		5	122	5	50	10	2
86	596 - STREET LIGHTING	10,772	10,772	Acct 373					6,983	3,789								
67	597 - METERS	2,461	2,461	Acct 370	0	15	1	9		0		0	0	1	3	5	2	1
88	598 - MISCELLANEOUS	77	77	33	0	6	1	1	2	1	0	0	0	1	0	0	0	0
89	MAINTENANCE	158,165	158,131		80	10,975	1,950	2,098	8,994	5,312	737	20	218	2,281	63	481	91	22
			0															
90	TOTAL DISTRIBUTION EXPENSE	257,854	257,803		119	16,277	2,813	3,171	11,306	6,677	1,008	26	294	3,247	128	777	160	42
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	CUSTOMER ACCOUNTING EXPENSE		0														
			0														
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	6,815	1	530	290	192	61	2	8	37	7	0	8	3
92	902 - METER READING	25,242	25,242	29	13,561	4	1,045	1,265	1,010	736	22	42	269	74	0	99	38
93	903 - CUST. ACCTS. & COLLECT	86,736	86,736	28	72,852	3	5,674	2,566	1,574	207	6	63	243	32	0	26	10
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	19,734	1	1,535	691	406	7	0	16	65	5	0	0	0
95	905 - MISCELLANEOUS	858	858	Accts 902-904	675	0	52	29	19	6	0	1	4	1	0	1	0
			0														
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		113,637	8	8,837	4,841	3,201	1,018	31	130	618	119	0	134	52
			0														
	CUSTOMER ASSISTANCE		0														
			0														
97	907 - SUPERVISION		0														
98	908 - CUSTOMER ASSISTANCE	39,804	39,804	Special	18,381	1	7,549	3,778	4,486	537	16	107	563	147	1	79	4
99	909 - INF. & INST. ADVER.	1,286	1,286	Special	972		80	38	49	7		1	6	1		1	
100	910 - MISCELLANEOUS	2,211	2,211	Special	1,908		160	72	43	1		2	6				
			0														
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		21,261	1	7,789	3,888	4,580	545	16	110	575	148	1	80	4
			0														
	SALES		0														
			0														
102	912 - DEMO. & SELLING	44,483	44,483	Special	18,241	1	7,793	3,842	5,121	642	18	91	668	202	1	115	5
103	913 - ADVERTISING	94	94	Special			26	10	17	3			3	1		1	
			0														
104	TOTAL SALES	44,577	44,577		18,241	1	7,819	3,852	5,138	645	18	91	671	203	1	116	5
			0														
	ADMIN. & GENERAL EXPENSES		0														
			0														
	A & G EXPENSES EXCL ACCT 928		0														
105	PRODUCTION	97,480	97,443	31	35,282	4	1,777	4,042	15,252	4,198	196	505	845	401	14	721	28
106	TRANSMISSION	32,256	32,244	32	11,756	1	601	1,330	4,941	1,392	73	168	281	139	4	345	9
107	DISTRIBUTION	153,574	153,541	33	88,702	9	6,050	7,539	17,296	3,648	165	672	1,255	419	16	280	31
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	36,649	3	2,850	1,561	1,032	328	10	42	199	38	0	43	17
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	7,974	0	2,921	1,458	1,718	204	6	41	216	56	0	30	2
110	SALES	20,128	20,128	Accts 912,913	8,236	0	3,531	1,739	2,320	291	8	41	303	92	0	52	2
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,176		188,600	18	17,730	17,670	42,560	10,062	457	1,470	3,099	1,145	35	1,471	88
			0														
	ACCOUNT 928 - REGULATORY COM		0														
112	FERC DOCKET	756	756	38	283	0	20	37	122	31	1	4	7	3	0	5	0
113	RETAIL DOCKET	1,728	1,728	38	646	0	46	85	278	71	3	9	16	8	0	11	0
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	139	0	7	18	60	17	1	2	3	2	0	3	0
115	RETAIL NON-DOCKET	1,643	1,642	39	734	0	44	73	229	59	3	8	14	6	0	10	0
116	FERC OTHER	1,054	1,054	38	394	0	28	52	170	43	2	6	10	5	0	7	0
117	RETAIL OTHER	816	816	31	295	0	15	34	128	35	2	4	7	3	0	6	0
118	TOTAL ACCOUNT 928	6,382	6,381		2,491	0	160	297	986	257	11	33	57	27	1	41	2
			0														
119	SOUTHERN NUCLEAR A&G	47,338	47,320	2	17,134	2	863	1,963	7,407	2,039	95	245	410	195	7	350	14
			0														
120	ADMINISTRATIVE & GENERAL	419,980	419,880		208,224	21	18,753	19,930	50,953	12,358	564	1,748	3,566	1,366	42	1,862	103
121	UNIT POWER SALES	4,053	0														
122	DALTON	955	0														
123	WHOLESALE BLOCK POWER SALES	9,264	0														
124	TOTAL ADMIN. & GENERAL	434,252	419,880		208,224	21	18,753	19,930	50,953	12,358	564	1,748	3,566	1,366	42	1,862	103
			0														
	O&M ADJUSTMENTS		0														
			0														
125	EPRI EXPENSE	5,674	5,674	42	1,848	0	98	226	859	244	11	28	45	24	1	44	2
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		1,848	0	98	226	859	244	11	28	45	24	1	44	2
			0														
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,715		1,919,614	222	123,283	214,971	742,357	206,206	9,430	24,192	41,262	20,026	649	36,596	1,448
128	UNIT POWER SALES	60,168	0														
129	DALTON	24,849	0														
130	WHOLESALE BLOCK POWER SALES	292,902	0														
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,715		1,919,614	222	123,283	214,971	742,357	206,206	9,430	24,192	41,262	20,026	649	36,596	1,448
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	CUSTOMER ACCOUNTING EXPENSE		0															
			0															
91	901 - SUPERVISION	8,662	8,662	Accts 902-905	1	450	24	16	11	52	37	0	24	83	1	7	1	1
92	902 - METER READING	25,242	25,242	29	11	5,541	291	157				3		1,017		44	4	7
93	903 - CUST. ACCTS. & COLLECT	86,738	86,738	28	3	1,449	77	78	140	640	448	1	292	266	18	49	9	12
94	904 - UNCOLLECTIBLE EXPENSE	22,933	22,933	13	0	20	1	12	38	173	121	0	79	4	5	13	3	3
95	905 - MISCELLANEOUS	858	858	Accts 902-904	0	45	2	2	1	5	4	0	2	8	0	1	0	0
			0															
96	TOTAL CUSTOMER ACCOUNTING	144,433	144,433		16	7,504	395	264	190	871	610	4	397	1,377	24	114	17	24
			0															
	CUSTOMER ASSISTANCE		0															
			0															
97	907 - SUPERVISION		0															
98	908 - CUSTOMER ASSISTANCE	39,804	39,604	Special	8	1,962	855	190	2	4	2	16	303	557	21	123	42	68
99	909 - INF. & INST. ADVER.	1,286	1,286	Special		21	9	2	16	43	28		3	6	1	1		1
100	910 - MISCELLANEOUS	2,211	2,211	Special		2		1	1	4	2		8			1		
			0															
101	TOTAL CUSTOMER ASSISTANCE	43,301	43,301		8	1,985	864	193	19	51	32	16	314	563	22	125	42	69
			0															
	SALES		0															
			0															
102	912 - DEMO. & SELLING	44,483	44,483	Special	7	2,612	1,293	161	449	1,069	714	25	257	821	18	156	60	101
103	913 - ADVERTISING	94	94	Special		15	9					1		6		1		1
			0															
104	TOTAL SALES	44,577	44,577		7	2,627	1,302	161	449	1,069	714	26	257	827	18	157	60	102
			0															
	ADMIN. & GENERAL EXPENSES		0															
			0															
	A & G EXPENSES EXCL ACCT 928		0															
105	PRODUCTION	97,480	97,443	31	94	15,977	9,944	2,030	323	222	244	178	65	4,856	66	152	19	8
106	TRANSMISSION	32,256	32,244	32	30	5,158	3,160	655	86	59	65	53	20	1,837	20	49	6	3
107	DISTRIBUTION	153,574	153,541	33	82	11,126	2,233	2,191	4,920	2,911	565	33	127	2,619	64	475	91	23
108	CUSTOMER ACCOUNTING	46,581	46,581	Accts 901-905	5	2,420	128	65	61	281	197	1	128	444	8	37	5	8
109	CUSTOMER ASSISTANCE	16,241	16,241	Accts 907-910	3	745	324	72	7	19	12	6	118	211	8	47	16	26
110	SALES	20,128	20,128	Accts 912,913	3	1,186	588	73	203	483	322	12	116	373	8	71	27	46
111	TOTAL A & G EXP EXCL ACCT 928	366,260	366,178		218	36,611	16,376	5,106	5,600	3,975	1,406	283	574	10,341	175	831	165	113
			0															
	ACCOUNT 928 - REGULATORY COM		0															
112	FERC DOCKET	756	756	38	1	115	65	13	7	5	3	1	1	30	0	1	0	0
113	RETAIL DOCKET	1,728	1,728	38	1	264	149	29	15	12	6	3	2	69	1	3	0	0
114	FERC NON-DOCKET	385	385	Hydro Gross Plt	0	63	39	8	1	1	1	1	0	19	0	1	0	0
115	RETAIL NON-DOCKET	1,643	1,642	39	1	212	113	30	18	11	5	2	1	64	1	3	1	0
116	FERC OTHER	1,054	1,054	38	1	161	91	18	9	7	4	2	1	42	0	2	0	0
117	RETAIL OTHER	816	816	31	1	134	83	17	3	2	2	1	1	41	1	1	0	0
118	TOTAL ACCOUNT 928	6,382	6,381		5	949	540	114	53	38	20	10	6	266	3	11	2	1
			0															
119	SOUTHERN NUCLEAR A&G	47,338	47,320	2	46	7,759	4,629	986	157	108	119	86	32	2,358	32	74	9	4
			0															
120	ADMINISTRATIVE & GENERAL	419,980	419,880		270	45,319	21,745	6,206	5,810	4,121	1,545	379	612	12,965	211	915	176	118
121	UNIT POWER SALES	4,053	0															
122	DALTON	955	0															
123	WHOLESALE BLOCK POWER SALES	9,264	0															
124	TOTAL ADMIN. & GENERAL	434,252	419,880		270	45,319	21,745	6,206	5,810	4,121	1,545	379	612	12,965	211	915	176	118
			0															
	O&M ADJUSTMENTS		0															
			0															
125	EPRI EXPENSE	5,674	5,674	42	5	1,053	685	109	32	23	21	11	5	288	4	9	1	1
126	TOTAL O&M ADJUSTMENTS	5,674	5,674		5	1,053	685	109	32	23	21	11	5	288	4	9	1	1
			0															
127	OPERATIONS & MAINTENANCE EXP.	5,222,399	5,220,715		4,491	875,981	550,464	96,177	36,856	26,061	18,493	8,653	4,980	243,790	3,481	8,955	1,369	707
128	UNIT POWER SALES	60,168	0															
129	DALTON	24,849	0															
130	WHOLESALE BLOCK POWER SALES	292,902	0															
131	TOTAL OPER. & MAINT. EXPENSE	5,600,318	5,220,715		4,491	875,981	550,464	96,177	36,856	26,061	18,493	8,653	4,980	243,790	3,481	8,955	1,369	707
			0															
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	DEPRECIATION EXPENSE		0														
	PRODUCTION		0														
			0														
1	PRODUCTION	271,586	271,484	2	98,298	12	4,951	11,260	42,494	11,697	546	1,406	2,354	1,118	38	2,008	78
2	UNIT POWER SALES	3,402	0														
3	DALTON	2,210	0														
4	WHOLESALE BLOCK POWER SALES	21,332	0														
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,484		98,298	12	4,951	11,260	42,494	11,697	546	1,406	2,354	1,118	38	2,008	78
			0														
	TRANSMISSION		0														
			0														
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	1,446	0	73	165	621	177	9	21	35	18	1	44	1
	SUBSTATIONS		0														
7	LEVEL B-1	4,355	4,353	2	1,576	0	79	181	681	188	9	23	38	18	1	32	1
8	OTHER SUBSTATIONS	24,389	24,379	Acct 352- B-2 F	9,606	1	498	1,075	3,921	1,044	50	132	228	101	4	164	7
9	TOTAL SUBSTATIONS	28,744	28,732		11,183	1	577	1,255	4,603	1,231	59	155	266	119	4	196	8
10	LINES: ACCOUNT 354	12,792	12,788	Acct 354	4,604	1	232	527	1,987	552	26	66	110	53	2	105	4
11	ACCOUNT 355	13,247	13,242	Acct 355	4,464	1	228	506	1,890	578	35	67	107	61	2	232	3
12	ACCOUNT 356	19,293	19,286	Acct 356	6,671	1	339	759	2,846	838	47	98	160	86	3	269	5
13	ACCOUNT 357	74	74	Acct 357	27	0	1	3	12	3	0	0	1	0	0	1	0
14	ACCOUNT 358	86	86	Acct 358	31	0	2	4	13	4	0	0	1	0	0	1	0
15	ACCOUNT 359	6	6	Acct 359	2	0	0	0	1	0	0	0	0	0	0	0	0
16	TOTAL TRANSMISSION DEPRECIATION EXF	78,334	78,304		28,428	4	1,452	3,220	11,973	3,383	177	408	679	338	11	848	22
17	REMOVE UPS B-1		0	2													
18	REMOVE UPS OTHER TRANS.		0	2													
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,483		25,958	3	1,327	2,937	10,905	3,089	163	372	619	310	10	797	20
20	UNIT POWER SALES	6,824	0														
21	DALTON	37	0														
22	WHOLESALE BLOCK POWER SALES	301	0														
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,483		25,958	3	1,327	2,937	10,905	3,089	163	372	619	310	10	797	20
			0														
	DISTRIBUTION		0														
			0														
24	ACCOUNT 360	59	59	Acct 360 Level F	51	0	4	2	1	0	0	0	0	0	0	0	0
25	ACCOUNT 361	1,841	1,840	Acct 361	834	0	45	89	306	78	4	11	20	8	0	10	1
26	ACCOUNT 362	28,570	28,556	Acct 362	12,631	2	681	1,351	4,635	1,210	70	167	296	130	4	165	8
27	ACCOUNT 364	26,034	26,031	Acct 364	20,095	1	1,470	899	1,366	241	10	55	125	30	1	14	2
28	ACCOUNT 365	29,407	29,399	Acct 365	17,382	2	1,036	1,270	3,594	809	35	145	255	88	4	48	7
29	ACCOUNT 366	5,955	5,953	Acct 366	3,082	0	160	276	886	207	9	36	60	22	1	13	2
30	ACCOUNT 367	43,867	43,849	Acct 367	22,629	3	1,178	2,010	6,435	1,530	71	263	438	161	6	98	13
31	ACCOUNT 368	38,947	38,945	Acct 368	21,427	3	1,782	2,229	6,007	1,144	34	231	471	141	6	41	11
32	ACCOUNT 369	26,430	26,430	Acct 369	24,076	1	1,274	590	352	6	0	15	62	5	0	0	0
33	ACCOUNT 370	12,775	12,775	Acct 370	6,880	0	1,301	2,562	1,627	27	1	60	104	21	0	1	0
34	ACCOUNT 371		0	Acct 371													
35	ACCOUNT 372	29	29	Acct 372			15	7	4	0		0	1	0			
36	ACCOUNT 373	15,587	15,587	Acct 373													
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		129,086	13	8,946	11,284	25,213	5,251	235	983	1,832	606	23	390	44
			0														
	GENERAL PLANT		0														
			0														
	GENERAL PLANT		0														
38	PRODUCTION	6,127	6,125	31	2,218	0	112	254	959	264	12	32	53	25	1	45	2
39	TRANSMISSION	3,141	3,140	32	1,145	0	59	130	481	136	7	16	27	14	0	34	1
40	DISTRIBUTION	23,305	23,300	33	13,461	1	918	1,144	2,625	554	25	102	190	64	2	42	5
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	2,871	0	223	122	81	26	1	3	16	3	0	3	1
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	604	0	221	110	130	15	0	3	16	4	0	2	0
43	SALES	1,133	1,133	Sales Exp	464	0	199	98	131	16	0	2	17	5	0	3	0
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,577		20,761	2	1,732	1,858	4,406	1,011	46	159	320	115	4	130	9
45	UNIT POWER SALES	528	0														
46	DALTON	41	0														
47	WHOLESALE BLOCK POWER SALES	434	0														
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,577		20,761	2	1,732	1,858	4,406	1,011	46	159	320	115	4	130	9
			0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	DEPRECIATION EXPENSE		0															
	PRODUCTION		0															
			0															
1	PRODUCTION	271,586	271,484	2	263	44,513	27,703	5,654	899	619	681	495	181	13,528	184	424	54	23
2	UNIT POWER SALES	3,402	0															
3	DALTON	2,210	0															
4	WHOLESALE BLOCK POWER SALES	21,332	0															
5	TOTAL PRODUCTION DEPR. EXPENSE	298,530	271,484		263	44,513	27,703	5,654	899	619	681	495	181	13,528	184	424	54	23
			0															
	TRANSMISSION		0															
			0															
6	ACCOUNT 350 - EASEMENTS & ROW	4,092	4,091	Acct 350- Lines	4	683	426	82	13	9	9	7	3	235	3	6	1	0
	SUBSTATIONS		0															
7	LEVEL B-1	4,355	4,353	2	4	714	444	91	14	10	11	8	3	217	3	7	1	0
8	OTHER SUBSTATIONS	24,389	24,379	Acct 352- B-2 F	24	3,514	2,057	523	55	38	42	43	15	1,177	16	37	5	2
9	TOTAL SUBSTATIONS	28,744	28,732		28	4,228	2,502	614	69	48	53	51	18	1,394	19	44	5	2
10	LINES: ACCOUNT 354	12,792	12,788	Acct 354	12	2,105	1,311	264	42	29	31	23	8	660	9	20	3	1
11	ACCOUNT 355	13,247	13,242	Acct 355	12	2,284	1,434	248	34	23	26	19	8	952	8	19	2	1
12	ACCOUNT 356	19,293	19,286	Acct 356	16	3,288	2,046	375	55	38	41	30	12	1,237	12	29	4	2
13	ACCOUNT 357	74	74	Acct 357	0	12	8	2	0	0	0	0	0	4	0	0	0	0
14	ACCOUNT 358	86	86	Acct 358	0	14	9	2	0	0	0	0	0	5	0	0	0	0
15	ACCOUNT 359	6	6	Acct 359	0	1	1	0	0	0	0	0	0	1	0	0	0	0
16	TOTAL TRANSMISSION DEPRECIATION EXF	78,334	78,304		74	12,595	7,736	1,586	212	146	161	129	49	4,485	50	118	15	6
17	REMOVE UPS B-1		0	2														
18	REMOVE UPS OTHER TRANS.		0	2														
19	TRANSMISSION DEPRECIATION EXP.	71,510	71,483		67	11,477	7,040	1,444	190	131	144	117	44	4,145	45	108	13	6
20	UNIT POWER SALES	6,824	0															
21	DALTON	37	0															
22	WHOLESALE BLOCK POWER SALES	301	0															
23	TOTAL TRANSMISSION DEPR. EXP.	78,672	71,483		67	11,477	7,040	1,444	190	131	144	117	44	4,145	45	108	13	6
			0															
	DISTRIBUTION		0															
			0															
24	ACCOUNT 360	59	59	Acct 360 Level F	0	0	0	0	0	0	0		0	0	0	0	0	0
25	ACCOUNT 361	1,841	1,840	Acct 361	2	200	91	41	1	0	0	3	1	91	1	3	0	0
26	ACCOUNT 362	28,570	28,556	Acct 362	28	3,317	1,522	619	11	8	8	39	14	1,572	15	46	6	3
27	ACCOUNT 364	26,034	26,031	Acct 364	6	790	100	155	82	184	143		71	125	8	46	9	3
28	ACCOUNT 365	29,407	29,399	Acct 365	19	2,688	354	501	181	178	174		38	427	13	123	23	4
29	ACCOUNT 366	5,955	5,953	Acct 366	5	701	97	128	43	33	36		4	111	3	31	6	1
30	ACCOUNT 367	43,867	43,849	Acct 367	38	5,283	765	938	315	245	263		32	840	22	224	42	7
31	ACCOUNT 368	38,947	38,945	Acct 368	20	3,066	146	733	272	195	216		21	480	19	198	40	9
32	ACCOUNT 369	26,430	26,430	Acct 369	0	16	0	12	0	2	1		2	2	0	11	2	2
33	ACCOUNT 370	12,775	12,775	Acct 370	1	79	3	48		0		0	1	5	13	27	10	4
34	ACCOUNT 371		0	Acct 371														
35	ACCOUNT 372	29	29	Acct 372		0		0					1	0		0		0
36	ACCOUNT 373	15,587	15,587	Acct 373					10,104	5,483								
37	TOTAL DISTRIBUTION DEPR. EXP.	229,502	229,454		119	16,141	3,078	3,176	11,009	6,329	843	41	184	3,653	95	708	137	34
			0															
	GENERAL PLANT		0															
			0															
	GENERAL PLANT		0															
38	PRODUCTION	6,127	6,125	31	8	1,004	625	128	20	14	15	11	4	305	4	10	1	1
39	TRANSMISSION	3,141	3,140	32	3	502	308	64	8	6	6	5	2	179	2	5	1	0
40	DISTRIBUTION	23,305	23,300	33	13	1,688	339	333	747	442	86	5	19	398	10	72	14	3
41	CUSTOMER ACCOUNTING	3,649	3,649	Cust Acct Exp	0	190	10	7	5	22	15	0	10	35	1	3	0	1
42	CUSTOMER ASSISTANCE	1,230	1,230	Cust Asst Exp	0	56	25	5	1	1	1	0	9	16	1	4	1	2
43	SALES	1,133	1,133	Sales Exp	0	67	33	4	11	27	18	1	7	21	0	4	2	3
44	GENERAL PLANT DEPRECIATION EXP.	38,585	38,577		22	3,508	1,339	540	792	512	142	23	51	953	18	97	19	9
45	UNIT POWER SALES	528	0															
46	DALTON	41	0															
47	WHOLESALE BLOCK POWER SALES	434	0															
48	TOTAL GENERAL PLANT DEPR. EXP.	39,588	38,577		22	3,508	1,339	540	792	512	142	23	51	953	18	97	19	9
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	INTANGIBLE PLANT		0														
			0														
	INTANGIBLE PLANT		0														
49	PRODUCTION	639	639	31	231	0	12	26	100	28	1	3	6	3	0	5	0
50	TRANSMISSION	337	337	32	123	0	6	14	52	15	1	2	3	1	0	4	0
51	DISTRIBUTION	2,213	2,213	33	1,278	0	87	109	249	53	2	10	18	6	0	4	0
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	273	0	21	12	8	2	0	0	1	0	0	0	0
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	57	0	21	11	12	1	0	0	2	0	0	0	0
54	SALES	108	108	Sales Exp	44	0	19	9	12	2	0	0	2	0	0	0	0
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		2,007	0	166	181	433	100	5	16	31	11	0	13	1
			0														
56	DEPRECIATION EXPENSE	614,944	614,758		276,112	30	17,122	27,520	83,452	21,148	995	2,936	5,157	2,160	75	3,338	152
57	UNIT POWER SALES	10,754	0														
58	DALTON	2,288	0														
59	WHOLESALE BLOCK POWER SALES	22,067	0														
60	TOTAL DEPRECIATION EXPENSE	650,053	614,758		276,112	30	17,122	27,520	83,452	21,148	995	2,936	5,157	2,160	75	3,338	152
			0														
			0														
	ASSET RETIREMENT OBLIGATION - ARO		0														
			0														
	ARO DEPRECIATION EXPENSE		0														
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	594	0	30	68	257	71	3	8	14	7	0	12	0
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	1	0	0	0	0	0	0	0	0	0	0	0	0
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	1	0	0	0	0	0	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	30	0	3	3	6	1	0	0	0	0	0	0	0
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		626	0	33	71	264	72	3	9	15	7	0	12	0
			0														
	ARO ACCRETION		0														
66	ARO ACCRETION - PRODUCTION	44,679	44,662	31	16,171	2	814	1,852	6,991	1,924	90	231	387	184	6	330	13
67	ARO ACCRETION - TRANSMISSION	58	58	21	10	0	18	14	12	0	0	0	3	0			
68	ARO ACCRETION - DISTRIBUTION	37	37	33	21	0	1	2	4	1	0	0	0	0	0	0	0
69	ARO ACCRETION - GENERAL	335	335	35	180	0	15	16	38	9	0	1	3	1	0	1	0
70	TOTAL ARO ACCRETION	45,109	45,092		16,382	2	848	1,885	7,046	1,934	90	233	393	185	6	332	13
			0														
	ARO DEFERRAL		0														
71	ARO DEFERRAL - PRODUCTION		0	31													
72	ARO DEFERRAL - TRANSMISSION		0	32													
73	ARO DEFERRAL - DISTRIBUTION		0	33													
74	ARO DEFERRAL - GENERAL		0	35													
75	TOTAL ARO DEFERRAL		0														
			0														
	TAXES OTHER THAN INCOME TAXES		0														
	PROPERTY TAXES		0														
			0														
1	PRODUCTION	49,736	49,717	31	18,001	2	907	2,062	7,782	2,142	100	258	431	205	7	368	14
2	TRANSMISSION	16,147	16,141	32	5,885	1	301	666	2,473	697	36	84	140	70	2	173	4
3	DISTRIBUTION	33,622	33,615	33	19,419	2	1,324	1,651	3,787	799	36	147	275	92	3	61	7
4	NUCLEAR FUEL	1,380	1,380	1	435	0	21	52	207	60	3	7	11	6	0	11	0
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	558	0	27	67	265	77	4	9	14	7	0	14	1
6	GENERAL PLANT	5,751	5,750	35	3,087	0	257	277	659	151	7	24	48	17	1	20	1
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	1	0	0	0	0	0	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	849	0	55	89	293	77	4	10	18	8	0	13	1
9	PROPERTY TAX	110,451	110,416		48,237	5	2,892	4,863	15,466	4,003	189	538	936	404	14	659	28
10	UNIT POWER SALES	2,031	0														
11	DALTON	207	0														
12	WHOLESALE BLOCK POWER SALES	1,591	0														
13	TOTAL PROPERTY TAX	114,280	110,416		48,237	5	2,892	4,863	15,466	4,003	189	538	936	404	14	659	28
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	INTANGIBLE PLANT		0															
			0															
	INTANGIBLE PLANT		0															
49	PRODUCTION	639	639	31	1	105	65	13	2	1	2	1	0	32	0	1	0	0
50	TRANSMISSION	337	337	32	0	54	33	7	1	1	1	1	0	19	0	1	0	0
51	DISTRIBUTION	2,213	2,213	33	1	160	32	32	71	42	8	0	2	38	1	7	1	0
52	CUSTOMER ACCOUNTING	347	347	Cust Acct Exp	0	18	1	1	0	2	1	0	1	3	0	0	0	0
53	CUSTOMER ASSISTANCE	117	117	Cust Asst Exp	0	5	2	1	0	0	0	0	1	2	0	0	0	0
54	SALES	108	108	Sales Exp	0	6	3	0	1	3	2	0	1	2	0	0	0	0
55	TOTAL INTANGIBLE PLANT DEPR. EXP.	3,761	3,760		2	349	137	53	76	49	14	2	5	96	2	9	2	1
			0															
56	DEPRECIATION EXPENSE	614,944	614,758		473	75,987	39,298	10,868	12,965	7,639	1,823	678	465	22,376	344	1,346	225	73
57	UNIT POWER SALES	10,754	0															
58	DALTON	2,288	0															
59	WHOLESALE BLOCK POWER SALES	22,067	0															
60	TOTAL DEPRECIATION EXPENSE	650,053	614,758		473	75,987	39,298	10,868	12,965	7,639	1,823	678	465	22,376	344	1,346	225	73
			0															
			0															
	ASSET RETIREMENT OBLIGATION - ARO		0															
			0															
	ARO DEPRECIATION EXPENSE		0															
61	ARO DEPR. EXP. - PRODUCTION	1,641	1,640	31	2	269	167	34	5	4	4	3	1	82	1	3	0	0
62	ARO DEPR. EXP. - TRANSMISSION	2	2	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	ARO DEPR. EXP. - DISTRIBUTION	2	2	33	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	ARO DEPR. EXP. - GENERAL	56	56	35	0	5	2	1	1	1	0	0	0	1	0	0	0	0
65	TOTAL DEPRECIATION EXP. ARO	1,701	1,700		2	275	170	35	7	5	4	3	1	83	1	3	0	0
			0															
	ARO ACCRETION		0															
66	ARO ACCRETION - PRODUCTION	44,879	44,662	31	43	7,323	4,556	930	148	102	112	81	30	2,226	30	70	9	4
67	ARO ACCRETION - TRANSMISSION	58	58	21	0	0		0		0			0	0		0	0	0
68	ARO ACCRETION - DISTRIBUTION	37	37	33	0	3	1	1	1	1	0	0	0	1	0	0	0	0
69	ARO ACCRETION - GENERAL	335	335	35	0	31	12	5	7	4	1	0	0	8	0	1	0	0
70	TOTAL ARO ACCRETION	45,109	45,092		43	7,356	4,570	936	156	107	113	82	30	2,235	31	71	9	4
			0															
	ARO DEFERRAL		0															
71	ARO DEFERRAL - PRODUCTION		0	31														
72	ARO DEFERRAL - TRANSMISSION		0	32														
73	ARO DEFERRAL - DISTRIBUTION		0	33														
74	ARO DEFERRAL - GENERAL		0	35														
75	TOTAL ARO DEFERRAL		0															
			0															
	TAXES OTHER THAN INCOME TAXES		0															
	PROPERTY TAXES		0															
			0															
1	PRODUCTION	49,736	49,717	31	48	8,152	5,073	1,035	165	113	125	91	33	2,477	34	78	10	4
2	TRANSMISSION	16,147	16,141	32	15	2,582	1,582	328	43	30	33	27	10	920	10	24	3	1
3	DISTRIBUTION	33,622	33,615	33	18	2,436	489	480	1,077	637	124	7	28	573	14	104	20	5
4	NUCLEAR FUEL	1,360	1,360	1	1	266	176	27	7	5	5	3	1	73	1	2	0	0
5	COAL, OIL, AND GAS FUEL	1,770	1,769	1	2	342	225	35	9	6	6	3	1	94	1	3	0	0
6	GENERAL PLANT	5,751	5,750	35	3	526	202	81	117	76	21	3	8	143	3	14	3	1
7	PLANT HELD FOR FUTURE USE	2	2	Plt Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	MATERIALS & SUPPLIES	2,043	2,042	M&S Net of Wholesale	2	289	166	38	17	12	6	3	2	86	1	4	1	0
9	PROPERTY TAX	110,451	110,416		89	14,592	7,914	2,025	1,435	878	320	137	83	4,367	64	229	37	12
10	UNIT POWER SALES	2,031	0															
11	DALTON	207	0															
12	WHOLESALE BLOCK POWER SALES	1,591	0															
13	TOTAL PROPERTY TAX	114,280	110,416		89	14,592	7,914	2,025	1,435	878	320	137	83	4,367	64	229	37	12
			0															

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
	PAYROLL TAX		0														
			0														
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count	19,199	2	1,943	1,840	4,461	1,078	49	150	326	123	4	171	10
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,368	Prod Wages	2,306	0	116	264	997	274	13	33	55	26	1	47	2
16	PAYROLL TAX	44,626	44,615		21,505	2	2,059	2,104	5,458	1,352	62	183	382	149	4	218	11
17	UNIT POWER SALES	370	0														
18	DALTON	136	0														
19	WHOLESALE BLOCK POWER SALES	1,365	0														
20	TOTAL PAYROLL TAXES	46,497	44,615		21,505	2	2,059	2,104	5,458	1,352	62	183	382	149	4	218	11
			0														
	REVENUE TAX		0														
			0														
21	MISCELLANEOUS LICENSES	18	18	38	7	0	0	1	3	1	0	0	0	0	0	0	0
			0														
	OTHER TAXES		0														
			0														
22	GA. OCCUPATION TAX	5	5	38	2	0	0	0	1	0	0	0	0	0	0	0	0
23	LEASED PROPERTY TAXES	1,077	1,077	36	474	0	28	48	151	39	2	5	9	4	0	6	0
24	OTHER EXCISE TAX	9	9	36	4	0	0	0	1	0	0	0	0	0	0	0	0
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	5	0	0	1	2	1	0	0	0	0	0	0	0
26	TOTAL OTHER TAXES	1,106	1,106		485	0	29	49	155	40	2	5	9	4	0	7	0
			0														
27	TAXES OTHER THAN INC. TAXES	158,201	158,155		70,233	8	4,980	7,017	21,082	5,396	253	726	1,327	557	19	884	40
28	UNIT POWER SALES	2,401	0														
29	DALTON	343	0														
30	WHOLESALE BLOCK POWER SALES	2,956	0														
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	158,155		70,233	8	4,980	7,017	21,082	5,396	253	726	1,327	557	19	884	40
			0														
	AMOR. OF INV. TAX CREDIT		0														
			0														
32	AMOR. OF INV. TAX CREDIT		0	36													
33	UNIT POWER SALES		0														
34	DALTON		0														
35	WHOLESALE BLOCK POWER SALES		0														
36	TOTAL AMOR. OF INV. TAX CREDIT		0														
			0														
	SALARIES AND WAGES		0														
			0														
31	PRODUCTION	175837	175,771	amand Prod Exp- Net of Wholesa	63,643	8	3,205	7,290	27,513	7,573	354	911	1,524	724	25	1,300	51
32	TRANSMISSION	40,993	40,978	Trans. Exp Net of Wholesale	14,888	2	757	1,691	6,314	1,769	90	213	356	174	6	400	12
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	74,525	6	6,264	8,690	14,184	2,595	117	555	1,009	317	11	184	22
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	59,031	4	4,591	2,515	1,663	529	16	68	321	62	0	70	27
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	13,607	1	4,985	2,488	2,931	349	10	70	368	95	1	51	3
36	SALES	30,969	30,969	Sales Exp.	12,673	1	5,432	2,676	3,570	448	13	63	466	141	1	81	3
37	TOTAL SALARIES AND WAGES	482,636	482,528		238,367	22	25,235	25,351	56,174	13,263	599	1,880	4,044	1,513	43	2,085	118
			0														
	HEADCOUNT		0														
			0														
38	PRODUCTION	2,604	2,603	31	942	0	47	108	407	112	5	13	23	11	0	19	1
39	TRANSMISSION	843	843	32	307	0	16	35	129	36	2	4	7	4	0	9	0
40	DISTRIBUTION	2,330	2,330	33	1,346	0	92	114	262	55	2	10	19	6	0	4	0
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	1,000	0	78	43	28	9	0	1	5	1	0	1	0
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	200	0	73	37	43	5	0	1	5	1	0	1	0
43	SALES	582	582	Sales Exp.	238	0	102	50	67	8	0	1	9	3	0	2	0
44	TOTAL HEADCOUNT	8,038	8,036		4,034	0	408	387	937	226	10	31	69	26	1	36	2
			0														
			0														
			0														

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
	PAYROLL TAX		0															
			0															
14	FEDERAL OLD AGE BENEFITS	38,256	38,247	head count	23	4,043	1,955	527	444	351	151	34	67	1,169	19	80	16	13
15	SO. NUCLEAR PAYROLL TAXES	6,370	6,368	Prod Wages	6	1,044	650	133	21	15	16	12	4	317	4	10	1	1
16	PAYROLL TAX	44,626	44,615		29	5,087	2,605	660	465	366	167	46	71	1,487	23	90	17	14
17	UNIT POWER SALES	370	0															
18	DALTON	136	0															
19	WHOLESALE BLOCK POWER SALES	1,365	0															
20	TOTAL PAYROLL TAXES	46,497	44,615		29	5,087	2,605	660	465	366	167	46	71	1,487	23	90	17	14
			0															
	REVENUE TAX		0															
			0															
21	MISCELLANEOUS LICENSES	18	18	38	0	3	2	0	0	0	0	0	0	1	0	0	0	0
			0															
	OTHER TAXES		0															
			0															
22	GA. OCCUPATION TAX	5	5	38	0	1	0	0	0	0	0	0	0	0	0	0	0	0
23	LEASED PROPERTY TAXES	1,077	1,077	36	1	141	76	20	14	9	3	1	1	42	1	2	0	0
24	OTHER EXCISE TAX	9	9	36	0	1	1	0	0	0	0	0	0	0	0	0	0	0
25	ALABAMA FRANCHISE TAX	15	15	Prod. + Tran Plt Net of Wholesale	0	2	2	0	0	0	0	0	0	1	0	0	0	0
26	TOTAL OTHER TAXES	1,106	1,106		1	145	78	20	14	9	3	1	1	44	1	2	0	0
			0															
27	TAXES OTHER THAN INC. TAXES	156,201	156,155		120	19,827	10,598	2,705	1,914	1,253	490	184	154	5,898	88	321	55	27
28	UNIT POWER SALES	2,401	0															
29	DALTON	343	0															
30	WHOLESALE BLOCK POWER SALES	2,956	0															
31	TOTAL TAXES OTHER THAN INC. TAXES	161,901	156,155		120	19,827	10,598	2,705	1,914	1,253	490	184	154	5,898	88	321	55	27
			0															
	AMOR. OF INV. TAX CREDIT		0															
			0															
32	AMOR. OF INV. TAX CREDIT		0	36														
33	UNIT POWER SALES		0															
34	DALTON		0															
35	WHOLESALE BLOCK POWER SALES		0															
36	TOTAL AMOR. OF INV. TAX CREDIT		0															
			0															
	SALARIES AND WAGES		0															
			0															
31	PRODUCTION	175837	175,771	emand Prod Exp- Net of Wholesa	170	26,820	17,936	3,661	582	401	441	321	117	8,759	119	274	35	15
32	TRANSMISSION	40,993	40,976	Trans. Exp Net of Wholesale	39	6,616	4,076	838	118	81	89	70	26	2,252	27	63	8	3
33	DISTRIBUTION	132,095	132,069	Distrib. Exp	61	8,338	1,441	1,625	5,792	3,421	516	13	151	1,663	68	398	82	21
34	CUSTOMER ACCOUNTING	75,029	75,029	Cusst Acct Exp.	8	3,898	205	137	99	452	317	2	206	715	12	59	9	12
35	CUSTOMER ASSISTANCE	27,713	27,713	Cust Asst. Exp	5	1,270	553	124	12	33	20	10	201	360	14	80	27	44
36	SALES	30,969	30,969	Sales Exp.	5	1,825	905	112	312	743	496	18	179	575	13	109	42	71
37	TOTAL SALARIES AND WAGES	482,636	482,528		288	50,768	25,117	6,496	6,915	5,130	1,879	434	880	14,325	251	983	202	167
			0															
	HEADCOUNT		0															
			0															
38	PRODUCTION	2,604	2,603	31	3	427	266	54	9	6	7	5	2	130	2	4	1	0
39	TRANSMISSION	843	843	32	1	135	83	17	2	2	2	1	1	48	1	1	0	0
40	DISTRIBUTION	2,330	2,330	33	1	169	34	33	75	44	9	0	2	40	1	7	1	0
41	CUSTOMER ACCOUNTING	1,271	1,271	Cusst Acct Exp.	0	66	3	2	2	8	5	0	3	12	0	1	0	0
42	CUSTOMER ASSISTANCE	408	408	Cust Asst. Exp	0	19	8	2	0	0	0	0	3	5	0	1	0	1
43	SALES	582	582	Sales Exp.	0	34	17	2	6	14	9	0	3	11	0	2	1	1
44	TOTAL HEADCOUNT	8,038	8,036		5	849	411	111	93	74	32	7	14	246	4	17	3	3
			0															
			0															
			0															

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
1	TOTAL EXPENSES	6,752,790	6,296,077		2,364,073	273	158,055	280,543	939,330	250,939	11,052	31,045	53,206	25,785	787	41,714	1,603
	LESS:		0														
2	NUCLEAR FUEL EXPENSE	82,749	82,722		26,107	3	1,247	3,114	12,403	3,600	164	399	633	337	11	664	24
3	DEPRECIATION EXPENSE	650,053	614,758		276,112	30	17,122	27,520	83,452	21,148	995	2,936	5,157	2,160	75	3,338	152
4	ARO DEPRECIATION EXPENSE	1,701	1,700		628	0	33	71	264	72	3	9	15	7	0	12	0
5	ARO ACCRETION	45,109	45,092		16,382	2	848	1,885	7,046	1,934	90	233	393	185	6	332	13
6	ARO DEFERRAL		0														
7	NUCLEAR DECOM EXPENSE	11,647	11,643		4,216	1	212	483	1,822	502	23	60	101	48	2	86	3
8	DEFERRED INCOME TAXES		0														
9	AMORT. OF INV. TAX CREDIT		0														
			0														
10	CWC ALLOCATOR	6,137,212	5,710,039		2,112,284	245	142,797	254,890	858,768	230,106	10,083	28,258	48,357	23,687	715	38,357	1,455
			0														
11	ALLOCATION OF CWC	149,850	139,420		51,575	6	3,487	6,224	20,968	5,618	246	690	1,181	578	17	937	36
			0														
			0														
	STATE TAX CALCULATION		0														
			0														
			0														
1	REVENUE	7,653,854	7,122,854		2,673,645	310	187,597	345,080	1,133,448	292,005	12,238	37,802	64,771	31,852	900	45,155	1,631
	LESS:		0														
2	O & M EXPENSES	5,600,318	5,220,715		1,919,614	222	123,263	214,971	742,357	206,206	9,430	24,192	41,262	20,026	649	36,596	1,448
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		280,328	31	17,334	28,003	85,274	21,649	1,018	2,996	5,257	2,208	77	3,424	156
4	TAXES OTHER THAN INC. TAX	161,901	156,155		70,233	8	4,980	7,017	21,082	5,396	253	726	1,327	557	19	884	40
5	INTEREST EXPENSE	317,393	303,292		134,483	15	8,247	13,504	42,197	10,886	527	1,502	2,570	1,103	38	1,804	77
6	NET INCOME BEFORE INC. TAXES	912,543	820,368		268,986	35	33,753	81,585	242,537	47,868	1,009	8,386	14,355	7,958	118	2,446	
			0														
	PLUS:		0														
7	NON-DEDUCTIBLE DEPR.	43,845	41,911		18,622	2	1,141	1,866	5,625	1,502	73	208	355	152	5	249	11
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369		1,941	0	119	195	607	157	8	22	37	16	1	26	1
			0														
	LESS:		0														
9	SPECIAL DIVIDENDS DEDUCT.		0														
10	MEDICARE ACT SAVINGS	13,726	13,121		5,830	1	357	584	1,824	470	23	65	111	48	2	78	3
11	STATE INCOME TAX DEDUCTION	53,617	48,196		16,060	2	1,962	4,702	13,989	2,777	60	484	828	457	7	150	
			0														
12	INCOME SUBJECT TO STATE TAX	893,616	803,267		267,660	34	32,694	78,360	233,157	46,280	1,007	8,066	13,808	7,621	115	2,494	
13	STATE INCOME TAX RATE	6.00%	2		0	0	0	0	0	0	0	0	0	0	0	0	0
			0														
14	TAX ON ORDINARY INCOME	53,617	48,196		16,060	2	1,962	4,702	13,989	2,777	60	484	828	457	7	150	
15	STATE TAX CREDITS		0														
16	PRIOR YEAR ADJUSTMENT		0														
17	TAXES ACCRUED		0														
18	TAX RATE DIFFERENTIAL	12	11		5	0	0	1	2	0	0	0	0	0	0	0	0
			0														
19	NET STATE INCOME TAX	22,791	22,042		2,967	1	1,160	3,390	9,894	1,721	9	338	579	350	3		
			0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.		TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
1	TOTAL EXPENSES	6,752,790	6,296,077		5,330	1,000,408	599,178	111,289	54,316	38,717	22,137	10,249	6,650	273,089	3,455	10,358	1,545	971
	LESS:		0															
2	NUCLEAR FUEL EXPENSE	82,749	82,722		78	15,975	10,527	1,643	399	275	302	158	61	4,377	61	133	18	7
3	DEPRECIATION EXPENSE	650,053	614,758		473	75,987	39,298	10,868	12,965	7,639	1,823	678	465	22,376	344	1,346	225	73
4	ARO DEPRECIATION EXPENSE	1,701	1,700		2	275	170	35	7	5	4	3	1	83	1	3	0	0
5	ARO ACCRETION	45,109	45,092		43	7,356	4,570	936	156	107	113	82	30	2,235	31	71	9	4
6	ARO DEFERRAL		0															
7	NUCLEAR DECOM EXPENSE	11,647	11,643		11	1,909	1,188	242	39	27	29	21	8	580	8	18	2	1
8	DEFERRED INCOME TAXES		0															
9	AMORT. OF INV. TAX CREDIT		0															
			0															
10	CWC ALLOCATOR	8,137,212	5,710,039		4,867	922,590	556,792	100,793	42,220	31,607	20,348	9,543	6,211	250,586	3,115	9,119	1,342	905
			0															
11	ALLOCATION OF CWC	149,850	139,420		119	22,527	13,595	2,461	1,031	772	497	233	152	6,118	76	223	33	22
			0															
			0															
	STATE TAX CALCULATION		0															
			0															
			0															
1	REVENUE	7,653,854	7,122,854		5,994	1,090,143	620,933	119,999	62,172	47,077	25,282	11,828	8,584	288,038	2,930	10,668	1,500	1,273
	LESS:		0															
2	O & M EXPENSES	5,600,318	5,220,715		4,491	875,981	550,464	96,177	36,856	26,061	18,493	8,653	4,980	243,790	3,481	8,955	1,369	707
3	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		484	77,896	40,486	11,111	13,004	7,665	1,852	700	473	22,956	352	1,384	227	74
4	TAXES OTHER THAN INC. TAX	161,901	156,155		120	19,827	10,598	2,705	1,914	1,253	490	184	154	5,898	88	321	55	27
5	INTEREST EXPENSE	317,393	303,292		243	39,643	21,341	5,614	3,119	1,995	907	378	236	11,909	178	635	103	36
6	NET INCOME BEFORE INC. TAXES	912,543	820,368		655	76,796		4,392	7,278	10,102	3,540	1,913	2,740	3,485				430
			0															
	PLUS:		0															
7	NON-DEDUCTIBLE DEPR.	43,845	41,911		34	5,462	2,935	776	433	276	125	52	32	1,643	25	88	14	5
8	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369		3	569	306	81	45	29	13	5	3	171	3	9	1	1
			0															
	LESS:		0															
9	SPECIAL DIVIDENDS DEDUCT.		0															
10	MEDICARE ACT SAVINGS	13,726	13,121		11	1,710	919	243	135	86	39	16	10	514	8	28	4	2
11	STATE INCOME TAX DEDUCTION	53,617	48,196		39	4,592	21	283	431	584	206	111	157	271				25
			0															
12	INCOME SUBJECT TO STATE TAX	893,616	803,267		643	76,526	346	4,723	7,189	9,736	3,433	1,843	2,609	4,515				409
13	STATE INCOME TAX RATE	6.00%	2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0															
14	TAX ON ORDINARY INCOME	53,617	48,196		39	4,592	21	283	431	584	206	111	157	271				25
15	STATE TAX CREDITS		0															
16	PRIOR YEAR ADJUSTMENT		0															
17	TAXES ACCRUED		0															
18	TAX RATE DIFFERENTIAL	12	11		0	1	1	0	0	0	0	0	0	0	0	0	0	0
			0															
19	NET STATE INCOME TAX	22,791	22,042		15	751			127	390	118	74	134					21
			0															

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	FEDERAL TAX CALCULATION	TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
			0														
			0														
			0														
20	REVENUE	7,853,854	7,122,854		2,673,645	310	187,597	345,080	1,133,448	292,005	12,238	37,802	64,771	31,852	900	45,155	1,631
	LESS:		0														
21	O & M EXPENSES	5,600,318	5,220,715		1,919,614	222	123,283	214,971	742,357	206,206	9,430	24,192	41,262	20,026	649	36,596	1,448
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		280,328	31	17,334	28,003	85,274	21,649	1,018	2,996	5,257	2,208	77	3,424	156
23	TAXES OTHER THAN INC. TAX	161,901	156,155		70,233	8	4,980	7,017	21,082	5,396	253	726	1,327	557	19	884	40
24	INTEREST EXPENSE	317,393	303,292		134,483	15	8,247	13,504	42,197	10,886	527	1,502	2,570	1,103	38	1,804	77
25	NET INCOME BEFORE INC. TAXES	912,543	820,368		268,986	35	33,753	81,585	242,537	47,868	1,009	8,386	14,355	7,958	118	2,446	
			0														
	PLUS:		0														
26	NON-DEDUCTIBLE DEPR.	42,905	41,013		18,223	2	1,116	1,826	5,700	1,470	71	203	348	149	5	244	10
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369		1,941	0	119	195	607	157	8	22	37	16	1	26	1
28	STATE TAX CREDITS	30,838	29,478		13,098	1	802	1,312	4,097	1,056	51	146	250	107	4	175	8
			0														
	LESS:		0														
29	SPECIAL DIVIDENDS DEDUCT.		0														
30	MEDICARE ACT SAVINGS	13,726	13,121		5,830	1	357	584	1,824	470	23	65	111	48	2	78	3
31	MANUFACTURERS DEDUCTION	5,460	5,219		2,319	0	142	232	725	187	9	26	44	19	1	31	1
32	STATE INCOME TAX DEDUCTION	53,617	48,196		16,060	2	1,962	4,702	13,989	2,777	60	484	828	457	7	150	
			0														
33	INCOME SUBJECT TO FED. TAX	918,054	826,551		278,039	36	33,329	79,400	236,404	47,117	1,047	8,182	14,006	7,706	118	2,632	
34	FEDERAL INCOME TAX RATE	0	10		0	0	0	0	0	0	0	0	0	0	0	0	0
			0														
35	TAX ON ORDINARY INCOME	321,319	289,293		97,314	12	11,665	27,790	82,741	16,491	367	2,864	4,902	2,697	41	921	
36	STATE TAX CREDITS		0														
37	PRIOR YEAR ADJUSTMENT		0														
38	TAXES ACCRUED	472	451		200	0	12	20	63	16	1	2	4	2	0	3	0
39	TAX RATE DIFFERENTIAL		0														
			0														
40	NET FEDERAL INCOME TAX	319,428	287,491		96,511	12	11,616	27,709	82,490	16,426	363	2,855	4,887	2,691	41	911	
			0														
41	TOTAL INCOME TAXES	342,219	307,793		99,478	13	12,776	31,099	92,384	18,147	373	3,193	5,465	3,041	44	885	
			0														
			0														
			0														
	OTHER INFORMATION		0														
			0														
	TOTAL RATE BASE	11,932,087	11,401,960		5,055,763	562	310,042	507,676	1,586,351	409,253	19,815	56,476	96,635	41,466	1,423	67,822	2,912
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,540		5,004,188	556	306,556	501,453	1,565,383	403,835	19,569	55,786	95,455	40,887	1,405	66,886	2,877
	WORKING CAPITAL	149,850	139,420		51,575	6	3,487	6,224	20,968	5,618	246	690	1,181	578	17	937	36
	INTEREST RATE FOR INT. EXP.	0.026599966	0														
	INTEREST EXPENSE	317,393	0														
			0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	FEDERAL TAX CALCULATION	TOTAL ELECTRIC SYSTEM	TOTAL RETAIL SERVICE	ALLOCATION FACTOR	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS TOU-FS, IOP	RATE SAS	RATE OGS
			0															
			0															
			0															
20	REVENUE	7,653,854	7,122,854		5,994	1,090,143	620,933	119,999	62,172	47,077	25,282	11,828	8,584	288,038	2,930	10,668	1,500	1,273
	LESS:		0															
21	O & M EXPENSES	5,600,318	5,220,715		4,491	875,981	550,464	96,177	36,856	26,061	18,493	8,653	4,980	243,790	3,481	8,955	1,369	707
22	DEPR. EXPENSE & NUC. DECOMM.	661,700	626,401		484	77,896	40,486	11,111	13,004	7,665	1,852	700	473	22,956	352	1,364	227	74
23	TAXES OTHER THAN INC. TAX	161,901	156,155		120	19,827	10,598	2,705	1,914	1,253	490	184	154	5,898	88	321	55	27
24	INTEREST EXPENSE	317,393	303,292		243	39,643	21,341	5,614	3,119	1,995	907	378	236	11,909	178	635	103	36
25	NET INCOME BEFORE INC. TAXES	912,543	820,368		655	76,796		4,392	7,278	10,102	3,540	1,913	2,740	3,485				430
			0															
	PLUS:		0															
26	NON-DEDUCTIBLE DEPR.	42,905	41,013		33	5,345	2,872	760	423	270	122	51	32	1,608	24	86	14	5
27	OTHER NON-DEDUCTIBLE ITEMS	4,571	4,369		3	569	306	81	45	29	13	5	3	171	3	9	1	1
28	STATE TAX CREDITS	30,838	29,478		24	3,842	2,064	546	304	194	88	37	23	1,156	17	62	10	3
			0															
	LESS:		0															
29	SPECIAL DIVIDENDS DEDUCT.		0															
30	MEDICARE ACT SAVINGS	13,726	13,121		11	1,710	919	243	135	86	39	16	10	514	8	28	4	2
31	MANUFACTURERS DEDUCTION	5,460	5,219		4	680	365	97	54	34	16	6	4	205	3	11	2	1
32	STATE INCOME TAX DEDUCTION	53,617	48,196		39	4,592	21	283	431	584	206	111	157	271				25
			0															
33	INCOME SUBJECT TO FED. TAX	918,054	826,551		662	79,570	1,982	5,155	7,430	9,890	3,503	1,872	2,627	5,431				412
34	FEDERAL INCOME TAX RATE	0	10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
			0															
35	TAX ON ORDINARY INCOME	321,319	289,293		232	27,850	694	1,804	2,601	3,462	1,228	655	920	1,901				144
36	STATE TAX CREDITS		0															
37	PRIOR YEAR ADJUSTMENT		0															
38	TAXES ACCRUED	472	451		0	59	32	8	5	3	1	1	0	18	0	1	0	0
39	TAX RATE DIFFERENTIAL		0															
			0															
40	NET FEDERAL INCOME TAX	319,428	287,491		230	27,614	567	1,771	2,582	3,450	1,221	653	918	1,830				144
			0															
41	TOTAL INCOME TAXES	342,219	307,793		245	28,365		1,508	2,709	3,840	1,339	727	1,052	945				165
			0															
			0															
			0															
	OTHER INFORMATION		0															
			0															
	TOTAL RATE BASE	11,932,087	11,401,960		9,139	1,490,333	802,307	211,044	117,255	75,012	34,091	14,221	8,863	447,704	6,707	23,853	3,883	1,351
	TOTAL RATE BASE LESS CWC	11,782,237	11,262,540		9,020	1,467,807	788,712	208,583	116,225	74,240	33,594	13,988	8,711	441,586	6,631	23,631	3,850	1,329
	WORKING CAPITAL	149,850	139,420		119	22,527	13,595	2,461	1,031	772	497	233	152	6,118	76	223	33	22
	INTEREST RATE FOR INT. EXP.	0.026599966	0															
	INTEREST EXPENSE	317,393	0															
			0															

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
1	ENERGY AT GENERATION Full Rqmts	92,420,069	29,158,060	3,693	1,393,062	3,478,353	13,852,761	4,021,002	183,460	445,858	707,020	376,737	12,362	741,282	26,660
2	LEVEL A - Demand	100.000000%	36.194049%	0.004554%	1.822849%	4.146140%	15.646634%	4.306910%	0.201046%	0.517813%	0.866822%	0.411509%	0.014135%	0.739504%	0.028864%
3	LEVEL B-1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
4	LEVEL B-2	12,248,907	5,676,849	707	307,756	610,265	2,092,634	515,802	25,306	72,901	133,435	51,442	1,929	73,828	3,534
5	LEVEL C	14,775,675	6,860,831	855	371,943	737,544	2,529,014	623,380	30,583	88,105	161,265	62,171	2,331	75,222	4,272
6	LEVEL D	686,362	172,605	21	9,357	18,622	65,474	31,243	3,389	3,129	4,072	4,419	59	35,770	108
7	LEVEL E	627,317	171,977	21	9,323	18,554	65,234	28,520	3,377	3,118	4,057	4,402	59	7,292	107
8	LEVEL F	16,285,934	7,896,592	1,077	381,681	763,169	2,548,658	617,138	29,063	104,488	171,436	64,274	2,594	40,672	5,198
9	LEVEL G	14,475,138	7,739,555	1,056	374,062	747,888	2,483,885	498,751	13,840	95,347	167,496	60,081	2,542	15,994	5,094
10	LEVELS B-2 THRU F- Cust	1,445	60	0	37	32	151	109	5	9	23	27	0	30	0
11	LEVELS F & G	2,355,644	2,027,433	93	157,708	71,027	41,679	707	22	1,670	6,712	494	4	24	14
12	LEVEL G	2,354,735	2,027,393	93	157,668	71,007	41,577	626	18	1,662	6,692	484	4	10	14
13	TOTAL ALL LEVELS	2,356,180	2,027,473	93	157,725	71,039	41,728	735	23	1,671	6,715	511	4	40	14
14	PADMOUNT SINGLE PHASE	874,062	839,424	42	24,585	7,020	1,961	31	3	170	549	22	0	0	0
15	PADMOUNT THREE PHASE	73,818	24,904	0	15,277	14,989	14,161	314	4	369	1,635	248	4	0	3
16	OVERHEAD SINGLE PHASE	1,247,881	1,150,854	65	66,107	20,986	5,917	34	6	632	1,656	55	0	0	0
17	OVERHEAD THREE PHASE	121,817	33,086	3	41,018	25,276	16,412	41	2	511	3,975	184	0	0	0
18	PADMOUNT SINGLE PHASE - WTD	128,426	109,685	35	12,314	4,219	1,473	23	2	90	381	13	0	0	0
19	PADMOUNT THREE PHASE - WTD	25,253	1,386	0	5,101	5,631	9,622	257	4	278	1,134	204	3	0	3
20	OVERHEAD SINGLE PHASE - WTD	357,037	296,465	49	39,735	13,515	4,446	28	4	407	1,244	42	0	0	0
21	OVERHEAD THREE PHASE - WTD	58,324	9,623	3	17,610	14,243	12,331	34	2	355	2,987	151	0	0	0
22	COMB OVERHEAD ALLOC - WTD	508,675	321,484	57	85,523	50,547	36,506	116	9	1,329	9,010	434	0	0	0
23	TOTAL THREE PHASE CUSTOMER	188,140	54,099	3	53,341	38,881	30,676	418	7	877	5,416	464	5	2	3
24	TOTAL KWH METERED CUSTS	2,193,572	2,027,475	93	157,725	0	0	0	0	0	6,715	0	0	0	0
25	TOTAL DEMAND METERED CUSTS	120,305	0	0	0	71,039	41,728	735	23	1,671	0	510	4	39	14
26	TOTAL UNMETERED CUSTS	42,303	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL CUSTOMERS	2,356,180	2,027,475	93	157,725	71,039	41,728	735	23	1,671	6,715	510	4	39	14
28	WEIGHTED CUSTOMERS	2,413,958	2,027,494	93	157,915	71,400	43,799	5,770	175	1,766	6,772	890	4	723	280
29	WEIGHTED METERS	3,771,931	2,026,498	545	156,171	188,965	150,936	110,043	3,324	6,291	40,150	11,056	23	14,794	5,750
30	RETAIL MWH SALES	87,235,470	27,369,177	3,466	1,307,596	3,264,960	13,004,314	3,785,448	173,277	419,035	663,685	353,912	11,622	705,567	25,043
31	Gross Prod Plt Net of Wholesale Assignment	10,134,845	3,668,211	462	184,743	420,205	1,585,762	436,499	20,376	52,480	87,851	41,706	1,433	74,948	2,925
32	Gross Trans Plt Net of UPS Assignment	3,272,654	1,192,754	150	60,975	134,985	501,262	141,271	7,379	17,072	28,465	14,120	454	34,968	910
33	Gross Distrib Plt Net of Wholesale Assignment	6,788,944	3,921,178	383	267,441	333,290	764,614	161,253	7,276	29,714	55,489	18,512	688	12,359	1,353
34	Gross General Plt	937,738	494,343	48	41,144	44,310	105,460	24,242	1,106	3,799	7,639	2,746	89	3,139	211
35	Gross General Plt Net of Wholesale Assignment	921,021	494,343	48	41,144	44,310	105,460	24,242	1,106	3,799	7,639	2,746	89	3,139	211
36	Total Gross Plt	21,431,219	9,427,136	1,058	565,633	947,209	2,997,284	773,225	36,597	104,466	182,084	78,134	2,698	126,893	5,477
37	Salaries & Wages	482,636	238,367	22	25,235	25,351	56,174	13,263	599	1,880	4,044	1,513	43	2,085	118
38	Base + Fuel Rate Revenue- Total	6,650,532	2,485,285	291	176,870	326,959	1,069,927	274,227	11,410	35,704	61,290	30,143	844	41,817	1,512
39	Net Plant net of Wholesale	12,676,907	5,661,263	631	340,390	564,424	1,769,430	455,046	21,662	61,907	108,062	46,177	1,593	75,265	3,226
40	Base + Fuel Rate Revenue- Retail														
41	Salaries & Wages	482636	238,367	22	25,235	25,351	56,174	13,263	599	1,880	4,044	1,513	43	2,085	118
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	32.5731%	0.0041%	1.7310%	3.9774%	15.1433%	4.2962%	0.1932%	0.4917%	0.7930%	0.4152%	0.0132%	0.7728%	0.0275%
43															
44															
45															
46	4 CP @ B-2	15,311,133	7,096,061	884	384,695	762,831	2,615,792	644,753	31,632	91,126	166,794	64,303	2,411	92,285	4,418
47	4 CP @ Generation	15,398,530	7,136,566	889	386,891	767,185	2,630,723	648,433	31,813	91,646	167,746	64,670	2,425	92,812	4,443
48															
Peak & Avg															
	Load Factor (Energy PCT)	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%
	MWH @ Generation	100.0000%	31.5495%	0.0040%	1.5073%	3.7636%	14.9889%	4.3508%	0.1985%	0.4824%	0.7650%	0.4076%	0.0134%	0.8021%	0.0289%
	Energy Component	68.610000%	21.646115%	0.002742%	1.034169%	2.582229%	10.283889%	2.985076%	0.136195%	0.330992%	0.524871%	0.279679%	0.009192%	0.550306%	0.019806%
	Demand Pct	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%
	4 CP @ Generation	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
	Demand Component	31.390000%	14.547935%	0.001812%	0.788660%	1.563911%	5.362745%	1.321835%	0.064851%	0.186821%	0.341951%	0.131830%	0.004943%	0.189198%	0.009057%
	Total Peak & Avg	100.000000%	36.194049%	0.004554%	1.822849%	4.146140%	15.646634%	4.306910%	0.201046%	0.517813%	0.866822%	0.411509%	0.014135%	0.739504%	0.028864%

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS, TOU-FS, IOP	RATE SAS	RATE OGS
1	ENERGY AT GENERATION Full Rqmts	92,420,089	87,059	17,842,469	11,757,386	1,834,993	445,931	306,921	337,663	176,776	68,385	4,888,332	68,042	148,358	19,945	7,496
2	LEVEL A - Demand	100.000000%	0.096814%	16.389990%	10.200624%	2.081991%	0.331046%	0.227849%	0.250671%	0.182367%	0.066812%	4.981169%	0.067929%	0.156060%	0.019901%	0.008427%
3	LEVEL B-1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	LEVEL B-2	12,248,907	12,558	1,226,942	574,509	280,857	0	0	0	19,954	6,261	527,656	6,797	17,920	1,988	1,117
5	LEVEL C	14,775,675	15,178	1,481,202	682,131	339,433	0	0	0	24,115	7,567	637,706	8,214	21,657	2,403	1,350
6	LEVEL D	686,362	382	138,355	88,966	7,834	0	0	0	0	190	101,172	207	711	61	34
7	LEVEL E	627,317	380	137,010	72,087	7,805	0	0	0	0	190	92,614	206	708	61	34
8	LEVEL F	16,285,934	15,651	2,159,258	321,983	377,339	123,680	87,762	97,991	0	8,109	343,562	8,693	89,009	16,458	2,540
9	LEVEL G	14,475,138	8,355	1,284,741	38,996	317,890	121,232	86,025	96,051	0	7,949	200,587	8,521	80,702	16,012	2,486
10	LEVELS B-2 THRU F- Cust	1,445	1	611	103	43	0	0	0	1	0	160	0	18	2	2
11	LEVELS F & G	2,355,644	15	1,833	34	1,209	3,892	17,815	12,471	0	8,125	289	488	1,331	257	297
12	LEVEL G	2,354,735	14	1,404	5	1,168	3,892	17,815	12,471	0	8,125	210	488	1,325	255	295
13	TOTAL ALL LEVELS	2,356,180	15	2,015	108	1,211	3,892	17,815	12,471	1	8,125	370	488	1,343	257	297
14	PADMOUNT SINGLE PHASE	874,062	1	36	0	40	0	12	0	0	20	4	0	112	2	26
15	PADMOUNT THREE PHASE	73,818	9	942	3	631	0	7	0	0	4	145	0	100	31	38
16	OVERHEAD SINGLE PHASE	1,247,681	1	139	0	228	0	59	0	0	187	23	0	817	37	78
17	OVERHEAD THREE PHASE	121,817	3	120	0	210	0	17	0	0	33	18	0	520	240	148
18	PADMOUNT SINGLE PHASE - WTD	128,426	1	28	0	33	0	11	0	0	16	4	0	78	1	19
19	PADMOUNT THREE PHASE - WTD	25,253	7	708	3	474	0	6	0	0	3	101	0	75	22	31
20	OVERHEAD SINGLE PHASE - WTD	357,037	1	96	0	172	0	41	0	0	169	18	0	526	25	54
21	OVERHEAD THREE PHASE - WTD	58,324	2	90	0	158	0	15	0	0	27	15	0	391	166	121
22	COMB OVERHEAD ALLOC - WTD	508,675	6	330	0	581	0	80	0	0	240	55	0	1,543	457	368
23	TOTAL THREE PHASE CUSTOMER	188,140	12	1,497	35	951	0	22	0	0	36	270	0	686	257	182
24	TOTAL KWH METERED CUSTS	2,193,572	0	0	0	0	0	0	0	0	0	370	0	847	50	297
25	TOTAL DEMAND METERED CUSTS	120,305	15	2,016	107	1,211	0	0	0	1	0	0	488	496	207	0
26	TOTAL UNMETERED CUSTS	42,303	0	0	0	0	3,892	17,815	12,471	0	8,125	0	0	0	0	0
27	TOTAL CUSTOMERS	2,356,180	15	2,016	107	1,211	3,892	17,815	12,471	1	8,125	370	488	1,343	257	297
28	WEIGHTED CUSTOMERS	2,413,958	91	40,320	2,140	2,161	3,892	17,815	12,471	20	8,125	7,400	488	1,362	257	335
29	WEIGHTED METERS	3,771,931	1,707	828,015	43,539	23,487	0	0	0	411	0	151,967	0	6,582	577	1,101
30	RETAIL MWH SALES	87,235,470	82,177	16,902,465	11,287,410	1,733,839	418,572	288,090	316,946	170,688	64,190	4,655,045	63,866	139,308	18,737	7,035
31	Gross Prod Plt Net of Wholesale Assignment	10,134,845	9,812	1,661,100	1,033,817	211,007	33,551	23,092	25,405	18,483	6,771	504,834	6,885	15,816	2,017	854
32	Gross Trans Plt Net of UPS Assignment	3,272,654	3,081	523,303	320,647	66,435	8,761	6,030	6,635	5,412	2,026	186,418	2,078	4,941	610	269
33	Gross Distrib Plt Net of Wholesale Assignment	6,788,944	3,643	491,826	98,711	96,877	217,473	128,668	24,979	1,457	5,612	115,796	2,849	21,015	4,032	1,002
34	Gross General Plt	937,738	533	84,227	32,429	12,939	18,781	12,144	3,378	547	1,208	22,956	422	2,305	446	223
35	Gross General Plt Net of Wholesale Assignment	921,021	533	84,227	32,429	12,939	18,781	12,144	3,378	547	1,208	22,956	422	2,305	446	223
36	Total Gross Plt	21,431,219	17,290	2,796,503	1,503,431	392,354	283,229	172,964	61,429	26,210	15,963	840,364	12,399	44,767	7,228	2,408
37	Salaries & Wages	482,636	288	50,768	25,117	6,496	6,915	5,130	1,879	434	880	14,325	251	983	202	167
38	Base + Fuel Rate Revenue- Total	6,650,532	5,607	1,014,750	572,982	111,698	59,297	45,133	23,783	11,092	8,107	266,636	2,633	9,914	1,392	1,230
39	Net Plant net of Wholesale	12,676,907	10,175	1,635,441	869,463	231,485	136,100	85,397	36,214	15,159	9,439	495,084	7,280	26,797	4,348	1,434
40	Base + Fuel Rate Revenue- Retail															
41	Salaries & Wages	482636	288	50,768	25,117	6,496	6,915	5,130	1,879	434	880	14,325	251	983	202	167
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	0.0922%	18.5522%	12.0743%	1.9259%	0.5622%	0.3999%	0.3622%	0.1899%	0.0832%	5.0708%	0.0665%	0.1576%	0.0214%	0.0102%
43																
44																
45																
46	4 CP @ B-2	15,311,133	15,698	1,533,678	718,136	351,071	0	0	0	24,942	7,826	659,570	8,496	22,400	2,485	1,396
47	4 CP @ Generation	15,398,530	15,788	1,542,432	722,235	353,075	0	0	0	25,084	7,871	663,335	8,544	22,528	2,499	1,404
48																
Peak & Avg																
	Load Factor (Energy PCT)	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%	68.61%
	MWH @ Generation	100.0000%	0.0942%	19.3058%	12.7217%	1.9855%	0.4825%	0.3321%	0.3654%	0.1913%	0.0740%	5.2893%	0.0736%	0.1605%	0.0216%	0.0081%
	Energy Component	68.610000%	0.064630%	13.245733%	8.728343%	1.362246%	0.331046%	0.227849%	0.250671%	0.131233%	0.050767%	3.628956%	0.050512%	0.110137%	0.014807%	0.005565%
	Demand Pct	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%	31.39%
	4 CP @ Generation	100.0000%	0.1025%	10.0167%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
	Demand Component	31.390000%	0.032184%	3.144257%	1.472281%	0.719746%	0.000000%	0.000000%	0.000000%	0.051134%	0.016045%	1.352213%	0.017417%	0.045923%	0.005094%	0.002862%
	Total Peak & Avg	100.000000%	0.096814%	16.389990%	10.200624%	2.081991%	0.331046%	0.227849%	0.250671%	0.182367%	0.066812%	4.981169%	0.067929%	0.156060%	0.019901%	0.008427%

GEORGIA POWER COMPANY
PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE R, RM	RATE TOU-REO	RATE GS	RATE PLS	RATE PLM	RATE PLL	RATE G	RATE SCH	RATE TOU-EO	RATE TOU-GSD	RATE TOU-MAM	RATE TOU-MLM	RATE TOU - SC
1	ENERGY AT GENERATION Full Rqmts	100.0000%	31.5495%	0.0040%	1.5073%	3.7636%	14.9889%	4.3508%	0.1985%	0.4824%	0.7650%	0.4076%	0.0134%	0.8021%	0.0289%
2	LEVEL A - Demand	100.0000%	36.1940%	0.0046%	1.8228%	4.1461%	15.6466%	4.3069%	0.2010%	0.5178%	0.8668%	0.4115%	0.0141%	0.7395%	0.0289%
3	LEVEL B-1	100.0000%	36.1940%	0.0046%	1.8228%	4.1461%	15.6466%	4.3069%	0.2010%	0.5178%	0.8668%	0.4115%	0.0141%	0.7395%	0.0289%
4	LEVEL B-2	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
5	LEVEL C	100.0000%	46.4333%	0.0058%	2.5173%	4.9916%	17.1161%	4.2190%	0.2070%	0.5963%	1.0914%	0.4208%	0.0158%	0.5091%	0.0289%
6	LEVEL D	100.0000%	25.1478%	0.0031%	1.3633%	2.7131%	9.5393%	4.5520%	0.4938%	0.4559%	0.5933%	0.6438%	0.0086%	5.2115%	0.0157%
7	LEVEL E	100.0000%	27.4147%	0.0033%	1.4862%	2.9577%	10.3989%	4.5463%	0.5383%	0.4970%	0.6467%	0.7017%	0.0094%	1.1624%	0.0171%
8	LEVEL F	100.0000%	48.4872%	0.0066%	2.3436%	4.6861%	15.6494%	3.7894%	0.1785%	0.6416%	1.0527%	0.3947%	0.0159%	0.2497%	0.0319%
9	LEVEL G	100.0000%	53.4679%	0.0073%	2.5842%	5.1667%	17.1597%	3.4456%	0.0956%	0.6587%	1.1571%	0.4151%	0.0176%	0.1105%	0.0352%
10	LEVELS B-2 THRU F- Cust	100.0000%	5.5363%	0.0000%	2.5606%	2.2145%	10.4498%	7.5433%	0.3460%	0.6228%	1.5917%	1.8685%	0.0000%	2.0761%	0.0000%
11	LEVELS F & G	100.0000%	86.0670%	0.0039%	6.6949%	3.0152%	1.7693%	0.0300%	0.0009%	0.0709%	0.2849%	0.0210%	0.0002%	0.0010%	0.0006%
12	LEVEL G	100.0000%	86.0986%	0.0039%	6.6966%	3.0155%	1.7657%	0.0266%	0.0008%	0.0706%	0.2842%	0.0206%	0.0002%	0.0004%	0.0006%
13	TOTAL ALL LEVELS	100.0000%	86.0492%	0.0039%	6.6941%	3.0150%	1.7710%	0.0312%	0.0010%	0.0709%	0.2850%	0.0217%	0.0002%	0.0017%	0.0006%
14	PADMOUNT SINGLE PHASE	100.0000%	96.0371%	0.0048%	2.8127%	0.8031%	0.2244%	0.0035%	0.0003%	0.0194%	0.0628%	0.0025%	0.0000%	0.0000%	0.0000%
15	PADMOUNT THREE PHASE	100.0000%	33.7370%	0.0000%	20.6955%	20.3053%	19.1837%	0.4254%	0.0054%	0.4999%	2.2149%	0.3360%	0.0054%	0.0000%	0.0041%
16	OVERHEAD SINGLE PHASE	100.0000%	92.2247%	0.0052%	5.2975%	1.6817%	0.4742%	0.0027%	0.0005%	0.0506%	0.1327%	0.0044%	0.0000%	0.0000%	0.0000%
17	OVERHEAD THREE PHASE	100.0000%	27.1604%	0.0025%	33.6718%	20.7492%	13.4727%	0.0337%	0.0016%	0.4195%	3.2631%	0.1510%	0.0000%	0.0000%	0.0000%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	85.4072%	0.0273%	9.5884%	3.2852%	1.1470%	0.0179%	0.0016%	0.0701%	0.2967%	0.0101%	0.0000%	0.0000%	0.0000%
19	PADMOUNT THREE PHASE - WTD	100.0000%	5.4885%	0.0000%	20.1996%	22.2983%	38.8944%	1.0177%	0.0158%	1.1009%	4.4906%	0.8078%	0.0119%	0.0000%	0.0119%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	83.0348%	0.0137%	11.1291%	3.7853%	1.2452%	0.0078%	0.0011%	0.1140%	0.3484%	0.0118%	0.0000%	0.0000%	0.0000%
21	OVERHEAD THREE PHASE - WTD	100.0000%	16.4992%	0.0051%	30.1934%	24.4205%	21.1422%	0.0583%	0.0034%	0.6087%	5.1214%	0.2589%	0.0000%	0.0000%	0.0000%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	63.2003%	0.0112%	16.8129%	9.9370%	7.1767%	0.0228%	0.0018%	0.2613%	1.7713%	0.0853%	0.0000%	0.0000%	0.0000%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	28.7547%	0.0016%	28.3518%	20.6660%	16.3049%	0.2222%	0.0037%	0.4661%	2.8787%	0.2466%	0.0027%	0.0011%	0.0016%
24	TOTAL KWH METERED CUSTS	100.0000%	92.4280%	0.0042%	7.1903%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3061%	0.0000%	0.0000%	0.0000%	0.0000%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	59.0491%	34.6852%	0.6109%	0.0191%	1.3890%	0.0000%	0.4239%	0.0033%	0.0324%	0.0116%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	86.0492%	0.0039%	6.6941%	3.0150%	1.7710%	0.0312%	0.0010%	0.0709%	0.2850%	0.0216%	0.0002%	0.0017%	0.0006%
28	WEIGHTED CUSTOMERS	100.0000%	83.9904%	0.0039%	6.5417%	2.9578%	1.8144%	0.2390%	0.0072%	0.0732%	0.2805%	0.0369%	0.0002%	0.0300%	0.0116%
29	WEIGHTED METERS	100.0000%	53.7257%	0.0144%	4.1404%	5.0098%	4.0016%	2.9174%	0.0881%	0.1668%	1.0645%	0.2931%	0.0006%	0.3922%	0.1524%
30	RETAIL MWH SALES	100.0000%	31.3739%	0.0040%	1.4989%	3.7427%	14.9071%	4.3393%	0.1986%	0.4803%	0.7608%	0.4057%	0.0133%	0.8088%	0.0287%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	36.1940%	0.0046%	1.8228%	4.1461%	15.6466%	4.3069%	0.2010%	0.5178%	0.8668%	0.4115%	0.0141%	0.7395%	0.0289%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	36.4461%	0.0046%	1.8632%	4.1246%	15.3167%	4.3167%	0.2255%	0.5216%	0.8698%	0.4314%	0.0139%	1.0685%	0.0278%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	57.7583%	0.0056%	3.9394%	4.9093%	11.2626%	2.3752%	0.1072%	0.4377%	0.8173%	0.2727%	0.0101%	0.1820%	0.0199%
34	Gross General Plt	100.0000%	52.7166%	0.0051%	4.3876%	4.7252%	11.2462%	2.5852%	0.1180%	0.4051%	0.8146%	0.2928%	0.0095%	0.3348%	0.0225%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	53.6734%	0.0052%	4.4672%	4.8110%	11.4504%	2.6321%	0.1201%	0.4125%	0.8294%	0.2981%	0.0097%	0.3408%	0.0230%
36	Total Gross Plt	100.0000%	43.9879%	0.0049%	2.6393%	4.4198%	13.9856%	3.6079%	0.1708%	0.4874%	0.8496%	0.3646%	0.0126%	0.5921%	0.0256%
37	Salaries & Wages	100.0000%	49.3885%	0.0045%	5.2285%	5.2526%	11.6391%	2.7480%	0.1241%	0.3896%	0.8380%	0.3134%	0.0090%	0.4321%	0.0244%
38	Base + Fuel Rate Revenue- Total	100.0000%	37.3697%	0.0044%	2.6595%	4.9163%	16.0878%	4.1234%	0.1716%	0.5369%	0.9216%	0.4532%	0.0127%	0.6288%	0.0227%
39	Net Plant net of Wholesale	100.0000%	44.6581%	0.0050%	2.6851%	4.4524%	13.9579%	3.5896%	0.1709%	0.4883%	0.8524%	0.3643%	0.0126%	0.5937%	0.0254%
40	Base + Fuel Rate Revenue- Retail														
41	Salaries & Wages	100.0000%	49.3885%	0.0045%	5.2285%	5.2526%	11.6391%	2.7480%	0.1241%	0.3896%	0.8380%	0.3134%	0.0090%	0.4321%	0.0244%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	32.5731%	0.0041%	1.7310%	3.9774%	15.1433%	4.2962%	0.1932%	0.4917%	0.7930%	0.4152%	0.0132%	0.7728%	0.0275%
43	0														
44	0														
45	0														
46	4 CP @ B-2	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
47	4 CP @ Generation	100.0000%	46.3458%	0.0058%	2.5125%	4.9822%	17.0842%	4.2110%	0.2066%	0.5952%	1.0894%	0.4200%	0.0157%	0.6027%	0.0289%
48	0														

GEORGIA POWER COMPANY

PROJECTED TEST PERIOD YEAR ENDING JULY 31, 2008
RETAIL COST-OF-SERVICE STUDY
STAFF: EQUIVALENT PEAKER

LINE NO.	GROSS PLANT	TOTAL ELECTRIC SYSTEM	RATE TOU-HLF	RATE RTP-DA	RATE RTP-HA	RATE SLM	RATE OL GOV	RATE OL NON-GOV	RATE EOL	RATE ET	RATE UC	RATE FPA	RATE TC	RATE APS, TOU-FS, IOP	RATE SAS	RATE OGS
1	ENERGY AT GENERATION Full Rqmts	100.0000%	0.0942%	19.3058%	12.7217%	1.9855%	0.4825%	0.3321%	0.3654%	0.1913%	0.0740%	5.2893%	0.0736%	0.1605%	0.0216%	0.0081%
2	LEVEL A - Demand	100.0000%	0.0968%	16.3900%	10.2006%	2.0820%	0.3310%	0.2278%	0.2507%	0.1824%	0.0668%	4.9812%	0.0679%	0.1561%	0.0199%	0.0084%
3	LEVEL B-1	100.0000%	0.0968%	16.3900%	10.2006%	2.0820%	0.3310%	0.2278%	0.2507%	0.1824%	0.0668%	4.9812%	0.0679%	0.1561%	0.0199%	0.0084%
4	LEVEL B-2	100.0000%	0.1025%	10.0168%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
5	LEVEL C	100.0000%	0.1027%	10.0246%	4.6166%	2.2972%	0.0000%	0.0000%	0.0000%	0.1632%	0.0512%	4.3159%	0.0556%	0.1466%	0.0163%	0.0091%
6	LEVEL D	100.0000%	0.0557%	20.1577%	12.9620%	1.1414%	0.0000%	0.0000%	0.0000%	0.0000%	0.0277%	14.7403%	0.0302%	0.1036%	0.0089%	0.0050%
7	LEVEL E	100.0000%	0.0606%	21.8406%	11.4913%	1.2442%	0.0000%	0.0000%	0.0000%	0.0000%	0.0303%	14.7635%	0.0328%	0.1129%	0.0097%	0.0054%
8	LEVEL F	100.0000%	0.0961%	13.2584%	1.9771%	2.3170%	0.7594%	0.5389%	0.6017%	0.0000%	0.0498%	2.1096%	0.0534%	0.5465%	0.1011%	0.0156%
9	LEVEL G	100.0000%	0.0577%	8.8755%	0.2694%	2.1961%	0.8375%	0.5943%	0.6636%	0.0000%	0.0549%	1.3857%	0.0589%	0.5575%	0.1106%	0.0172%
10	LEVELS B-2 THRU F- Cust	100.0000%	0.0692%	42.2837%	7.1280%	2.9758%	0.0000%	0.0000%	0.0000%	0.0692%	0.0000%	11.0727%	0.0000%	1.2457%	0.1384%	0.1384%
11	LEVELS F & G	100.0000%	0.0006%	0.0778%	0.0014%	0.0513%	0.1652%	0.7563%	0.5294%	0.0000%	0.3449%	0.0123%	0.0207%	0.0565%	0.0109%	0.0126%
12	LEVEL G	100.0000%	0.0006%	0.0596%	0.0002%	0.0496%	0.1653%	0.7566%	0.5296%	0.0000%	0.3450%	0.0089%	0.0207%	0.0563%	0.0108%	0.0125%
13	TOTAL ALL LEVELS	100.0000%	0.0006%	0.0855%	0.0046%	0.0514%	0.1652%	0.7561%	0.5293%	0.0000%	0.3448%	0.0157%	0.0207%	0.0570%	0.0109%	0.0126%
14	PADMOUNT SINGLE PHASE	100.0000%	0.0001%	0.0043%	0.0000%	0.0046%	0.0000%	0.0014%	0.0000%	0.0000%	0.0023%	0.0005%	0.0000%	0.0128%	0.0002%	0.0030%
15	PADMOUNT THREE PHASE	100.0000%	0.0122%	1.2761%	0.0041%	0.8548%	0.0000%	0.0095%	0.0000%	0.0000%	0.0054%	0.1964%	0.0000%	0.1355%	0.0420%	0.0515%
16	OVERHEAD SINGLE PHASE	100.0000%	0.0001%	0.0111%	0.0000%	0.0183%	0.0000%	0.0047%	0.0000%	0.0000%	0.0150%	0.0018%	0.0000%	0.0655%	0.0030%	0.0063%
17	OVERHEAD THREE PHASE	100.0000%	0.0025%	0.0985%	0.0000%	0.1724%	0.0000%	0.0140%	0.0000%	0.0000%	0.0271%	0.0148%	0.0000%	0.4269%	0.1970%	0.1215%
18	PADMOUNT SINGLE PHASE - WTD	100.0000%	0.0008%	0.0218%	0.0000%	0.0257%	0.0000%	0.0086%	0.0000%	0.0000%	0.0125%	0.0031%	0.0000%	0.0607%	0.0008%	0.0148%
19	PADMOUNT THREE PHASE - WTD	100.0000%	0.0277%	2.8036%	0.0119%	1.8770%	0.0000%	0.0238%	0.0000%	0.0000%	0.0119%	0.4000%	0.0000%	0.2970%	0.0871%	0.1228%
20	OVERHEAD SINGLE PHASE - WTD	100.0000%	0.0003%	0.0269%	0.0000%	0.0482%	0.0000%	0.0115%	0.0000%	0.0000%	0.0473%	0.0050%	0.0000%	0.1473%	0.0070%	0.0151%
21	OVERHEAD THREE PHASE - WTD	100.0000%	0.0034%	0.1543%	0.0000%	0.2709%	0.0000%	0.0257%	0.0000%	0.0000%	0.0463%	0.0257%	0.0000%	0.6704%	0.2846%	0.2075%
22	COMB OVERHEAD ALLOC - WTD	100.0000%	0.0012%	0.0649%	0.0000%	0.1142%	0.0000%	0.0157%	0.0000%	0.0000%	0.0472%	0.0108%	0.0000%	0.3033%	0.0898%	0.0723%
23	TOTAL THREE PHASE CUSTOMER	100.0000%	0.0064%	0.7957%	0.0186%	0.5055%	0.0000%	0.0117%	0.0000%	0.0000%	0.0191%	0.1435%	0.0000%	0.3646%	0.1366%	0.0967%
24	TOTAL KWH METERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0169%	0.0000%	0.0386%	0.0023%	0.0135%
25	TOTAL DEMAND METERED CUSTS	100.0000%	0.0125%	1.6757%	0.0889%	1.0066%	0.0000%	0.0000%	0.0000%	0.0008%	0.0000%	0.0000%	0.4056%	0.4123%	0.1721%	0.0000%
26	TOTAL UNMETERED CUSTS	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9.2003%	42.1129%	29.4802%	0.0000%	19.2067%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
27	TOTAL CUSTOMERS	100.0000%	0.0006%	0.0856%	0.0045%	0.0514%	0.1652%	0.7561%	0.5293%	0.0000%	0.3448%	0.0157%	0.0207%	0.0570%	0.0109%	0.0126%
28	WEIGHTED CUSTOMERS	100.0000%	0.0038%	1.6703%	0.0887%	0.0895%	0.1612%	0.7380%	0.5166%	0.0008%	0.3366%	0.3066%	0.0202%	0.0564%	0.0106%	0.0139%
29	WEIGHTED METERS	100.0000%	0.0452%	21.9520%	1.1543%	0.6227%	0.0000%	0.0000%	0.0000%	0.0109%	0.0000%	4.0289%	0.0000%	0.1745%	0.0153%	0.0292%
30	RETAIL MWH SALES	100.0000%	0.0942%	19.3757%	12.9390%	1.9875%	0.4798%	0.3302%	0.3633%	0.1957%	0.0736%	5.3362%	0.0732%	0.1597%	0.0215%	0.0081%
31	Gross Prod Plt Net of Wholesale Assignment	100.0000%	0.0968%	16.3900%	10.2006%	2.0820%	0.3310%	0.2278%	0.2507%	0.1824%	0.0668%	4.9812%	0.0679%	0.1561%	0.0199%	0.0084%
32	Gross Trans Plt Net of UPS Assignment	100.0000%	0.0941%	15.9902%	9.7978%	2.0300%	0.2677%	0.1843%	0.2027%	0.1654%	0.0619%	5.6962%	0.0635%	0.1510%	0.0186%	0.0082%
33	Gross Distrib Plt Net of Wholesale Assignment	100.0000%	0.0537%	7.2445%	1.4540%	1.4270%	3.2033%	1.8953%	0.3679%	0.0215%	0.0827%	1.7056%	0.0420%	0.3096%	0.0594%	0.0148%
34	Gross General Plt	100.0000%	0.0568%	8.9819%	3.4582%	1.3798%	2.0028%	1.2950%	0.3602%	0.0583%	0.1288%	2.4481%	0.0450%	0.2458%	0.0476%	0.0237%
35	Gross General Plt Net of Wholesale Assignment	100.0000%	0.0578%	9.1450%	3.5210%	1.4049%	2.0392%	1.3185%	0.3668%	0.0594%	0.1311%	2.4925%	0.0458%	0.2503%	0.0485%	0.0242%
36	Total Gross Plt	100.0000%	0.0807%	13.0487%	7.0151%	1.8308%	1.3216%	0.8071%	0.2866%	0.1223%	0.0745%	3.9212%	0.0579%	0.2089%	0.0337%	0.0112%
37	Salaries & Wages	100.0000%	0.0597%	10.5188%	5.2041%	1.3459%	1.4327%	1.0630%	0.3894%	0.0899%	0.1823%	2.9680%	0.0519%	0.2037%	0.0419%	0.0346%
38	Base + Fuel Rate Revenue- Total	100.0000%	0.0843%	15.2582%	8.6156%	1.6795%	0.8916%	0.6786%	0.3576%	0.1668%	0.1219%	4.0092%	0.0396%	0.1491%	0.0209%	0.0185%
39	Net Plant net of Wholesale	100.0000%	0.0803%	12.9009%	6.8586%	1.8260%	1.0736%	0.6736%	0.2857%	0.1196%	0.0745%	3.9054%	0.0574%	0.2114%	0.0343%	0.0113%
40	Base + Fuel Rate Revenue- Retail															
41	Salaries & Wages	100.0000%	0.0597%	10.5188%	5.2041%	1.3459%	1.4327%	1.0630%	0.3894%	0.0899%	0.1823%	2.9680%	0.0519%	0.2037%	0.0419%	0.0346%
42	Wghted 20% retail rate Rev & 80$ Retail MHH sale	100.0000%	0.0922%	18.5522%	12.0743%	1.9259%	0.5622%	0.3999%	0.3622%	0.1899%	0.0832%	5.0708%	0.0665%	0.1576%	0.0214%	0.0102%
43	0															
44	0															
45	0															
46	4 CP @ B-2	100.0000%	0.1025%	10.0168%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
47	4 CP @ Generation	100.0000%	0.1025%	10.0167%	4.6903%	2.2929%	0.0000%	0.0000%	0.0000%	0.1629%	0.0511%	4.3078%	0.0555%	0.1463%	0.0162%	0.0091%
48	0															

Exhibit___(GAW-5)

GEORGIA POWER COMPANY
SUMMARY OF COMPANY AND STAFF
CCOSS RESULTS AND
RELATIVE REVENUE INCREASES

Class	Rate Schedule	(1) Rates of Return at Present Rates: Georgia Power CCOSS	(2) Rates of Return at Present Rates: Staff Peak & Average CCOSS	(3) Rates of Return at Present Rates: Staff Equivelant Peaker CCOSS	(4) Staff Percent Of Retail Average Increase
	R, RM (R15)	5.09%	5.63%	6.10%	Residual
	TOU-REO	5.51%	6.12%	6.64%	Residual
Total Domestic		**5.07%**	**5.61%**	**6.08%**	
	GS	8.01%	8.89%	9.50%	95%
	PLS	12.08%	12.16%	12.68%	90%
	OGS	23.13%	22.09%	22.32%	80%
	UC	24.52%	22.56%	21.77%	80%
	TOU-EO	11.33%	11.24%	11.94%	90%
Total Small Business		**10.76%**	**11.12%**	**11.69%**	
	PLM	11.93%	11.92%	12.20%	90%
	TOU-GSD	14.87%	14.52%	14.59%	90%
	TOU-MAM	8.57%	7.63%	7.93%	100%
Total Medium Business		**11.98%**	**11.96%**	**12.24%**	
	PLL	9.96%	10.07%	10.00%	95%
	TOU-HLF	7.33%	7.07%	7.23%	100%
	TOU-MLM	7.14%	5.51%	5.04%	100%
Total Large Business		**9.55%**	**9.39%**	**9.26%**	
	SAS	-0.47%	-1.04%	-1.18%	120%
	APS, TOU-FS, IOP	2.33%	1.35%	1.28%	120%
Total Agricultural		**4.23%**	**3.11%**	**2.99%**	
	ET	12.01%	11.53%	11.11%	90%
	SCH	10.43%	11.54%	11.96%	90%
	SLM	4.70%	3.92%	4.14%	110%
	TC	-6.65%	-7.71%	-7.83%	120%
	G	7.22%	5.92%	5.98%	100%
Total Governmental		**6.08%**	**5.56%**	**5.76%**	
	OL-GOV	8.77%	7.42%	6.70%	100%
	OL-NONGOV	13.85%	12.10%	11.14%	90%
	EOL	16.23%	11.48%	9.22%	90%
Total Lighting		**11.43%**	**9.54%**	**8.53%**	
	RTP-DA	7.76%	7.06%	5.99%	1/
	RTP-HA	5.58%	4.15%	2.67%	1/
	FPA	4.85%	3.62%	3.31%	110%
	TOU-SC	1.81%	0.93%	0.93%	120%
Total Marginal		**6.62%**	**5.65%**	**4.58%**	
Total Retail		**7.22%**	**7.22%**	**7.22%**	100%

1/ Calculated per Exhibit___(GAW-6).

GEORGIA POWER COMPANY
PROPOSED REVENUE RESPONSIBILITY
($000)

Rate/Group Schedule	(1) Sales (MWH) 1/	(2) Fuel Rev	(3) Present Base Revenue 1/	(4) MGRT Removal (Franchise Fee Adj) 2/	(5) Net Present Base Rev Per Cost of Service	(6) Base Revenue Increase: Index	(7) Base Revenue Increase: Percent 2/	(8) Base Revenue Increase: Amount	(9) ILR Credit 1/	(10) Total Base Rev. Increase: Amount (8) + (9)	(11) Total Base Rev. Increase: Percent (10) / (5)	(12) MGRT 4/	(13) Total Revenue Increase Amount (5) + (6) + (7)	(14) Total Increase Percent (8) ÷ (2)
R, RM (R15)	27,369,177	$929,202	$1,612,434	56,352	$1,556,082	Residual	6.8428%	$110,336,157		$110,336,157	7.09%	$63,304,382	$173,640,539	10.77%
TOU-REO	3,466	$118	$180	7	$173	Residual	6.8153%	$12,287		$12,287	7.09%	$7,050	$19,337	10.73%
Total Domestic	27,372,643	$929,320	$1,612,615	$56,359	$1,556,256		7.09%	$110,348,444	$0.000	$110,348,444	7.09%	$63,311,432	$173,659,875	10.77%
GS	1,307,596	$43,841	$137,037	4,009	$133,028	95%	6.2943%	$8,373,161		$8,373,161	6.29%	$5,371,605	$13,744,766	10.03%
PLS	3,264,960	$109,459	$224,914	7,414	$217,500	90%	5.9630%	$12,969,500		$12,969,500	5.96%	$8,755,145	$21,724,645	9.65%
OGS	7,035	$236	$1,023	28	$995	80%	5.3004%	$52,713		$52,713	5.30%	$39,782	$92,495	9.05%
UC	64,190	$2,146	$6,145	184	$5,961	80%	5.3004%	$315,980		$315,980	5.30%	$238,467	$554,447	9.02%
TOU-EO	663,685	$22,240	$40,440	1,390	$38,050	90%	5.9630%	$2,328,568		$2,328,568	5.96%	$1,571,915	$3,900,483	9.65%
Total Small Business	5,307,466	$177,922	$409,560	$13,025	$396,535		6.06%	$24,039,922	$0.000	$24,039,922	6.06%	$15,976,914	$40,016,836	9.77%
PLM	13,004,314	$435,991	$658,197	24,261	$633,936	90%	5.9630%	$37,801,512	($357,480)	$37,444,032	5.91%	$25,504,574	$62,948,606	8.56%
TOU-GSD	353,912	$11,839	$18,987	683	$18,304	90%	5.9630%	$1,091,460	($42,199)	$1,049,261	5.73%	$735,194	$1,784,454	9.40%
TOU-MAM	11,822	$389	$474	19	$455	100%	6.6255%	$30,133			0.00%	$17,277	$17,277	3.65%
Total Medium Business	13,369,848	$448,219	$677,658	$24,963	$652,695		5.96%	$38,923,104	($399,679)	$38,523,425	5.90%	$26,257,045	$64,780,470	9.56%
PLL	3,785,448	$126,360	$154,086	6,218	$147,868	95%	6.2943%	$9,307,173	($294,311)	$9,012,862	6.10%	$5,959,618	$14,972,480	9.72%
TOU-HLF	82,177	$2,737	$2,998	127	$2,871	100%	6.6255%	$190,205		$190,205	6.63%	$116,262	$306,467	10.22%
TOU-MLM	705,567	$23,215	$19,550	948	$18,602	100%	6.6255%	$1,232,451	($98,008)	$1,134,443	6.10%	$749,735	$1,884,178	9.64%
Total Large Business	4,573,192	$152,312	$176,633	$7,293	$169,340		6.34%	$10,729,829	($392,319)	$10,337,510	6.10%	$6,825,635	$17,163,145	9.72%
SAS	18,737	$631	$793	32	$761	120%	7.9506%	$60,511		$60,511	7.95%	$31,211	$91,721	11.57%
APS, TOU-FS, IOP	139,308	$4,677	$5,462	225	$5,237	120%	7.9506%	$416,372		$416,372	7.95%	$214,760	$631,132	11.56%
Total Agricultural	158,045	$5,308	$6,255	$257	$5,998		7.95%	$476,882	$0.000	$476,882	7.95%	$245,971	$722,853	11.56%
ET	170,688	$5,634	$5,709	251	$5,458	90%	5.9630%	$325,453		$325,453	5.96%	$219,699	$545,153	9.55%
SCH	419,035	$13,970	$22,545	810	$21,735	90%	5.9630%	$1,296,030		$1,296,030	5.96%	$874,894	$2,170,924	9.63%
SLM	1,733,839	$57,650	$56,581	2,533	$54,048	110%	7.2881%	$3,939,037		$3,939,037	7.29%	$2,202,811	$6,141,848	10.86%
TC	63,866	$2,110	$583	60	$523	120%	7.9506%	$41,614		$41,614	7.95%	$21,464	$63,078	10.81%
G	173,277	$5,765	$5,903	258	$5,645	100%	6.6255%	$374,037	($9,395)	$364,642	6.46%	$228,311	$592,953	10.04%
Total Government	2,560,705	$85,129	$91,321	$3,912	$87,409		6.84%	$5,976,171	($9,395)	$5,966,776	6.83%	$3,547,179	$9,513,954	10.42%
OL-GOV	418,572	$13,828	$46,814	1,345	$45,469	100%	6.6255%	$3,012,552		$3,012,552	6.63%	$1,841,723	$4,854,275	10.37%
OL-NONGOV	288,090	$9,655	$36,501	1,023	$35,478	90%	5.9630%	$2,115,527		$2,115,527	5.96%	$1,428,100	$3,543,627	9.71%
EOL	315,946	$10,609	$13,712	539	$13,173	90%	5.9630%	$785,528		$785,528	5.96%	$530,276	$1,315,804	9.60%
Total Lighting	1,023,608	$34,092	$97,027	$2,907	$94,120		6.28%	$5,913,607	$0.000	$5,913,607	6.28%	$3,800,098	$9,713,705	10.01%
RTP-DA (CBL)	9,977,110	$331,045	$349,835	$15,096	$334,739	See Page 2	6.3912%	$21,393,850	($840,366)	$20,553,484	6.14%	$13,496,952	$34,050,436	9.73%
RTP-DA (Increm)	6,925,355	$230,013	$126,866	$7,913	$118,953	–	11.6438%	$13,850,710 3/	($443,627)	$13,407,082	11.27%	$5,028,136	$18,435,219	14.53%
Total RTP-DA	16,902,465	$561,058	$476,701	23,009	$453,692		7.77%	$35,244,560	($1,283,993)	$33,960,567	7.49%	$18,525,088	$52,485,655	11.01%
RTP-HA (CBL)	6,029,203	$197,540	$136,303	$7,402	$128,902	See Page 2	6.5400%	$8,430,112	($508,679)	$7,921,433	6.15%	$5,197,670	$13,119,103	9.62%
RTP-HA (Increm)	5,258,207	$172,614	$79,517	$5,590	$73,927	–	14.2255%	$10,516,414 3/	($390,340)	$10,126,074	13.70%	$3,193,022	$13,319,096	16.75%
Total RTP-HA	11,287,410	$370,153	$215,820	12,992	$202,828		9.34%	$18,946,526	($899,019)	$18,047,507	8.90%	$8,390,692	$26,438,199	12.25%
FPA	4,655,045	$153,493	$119,189	6,046	$113,143	110%	7.2881%	$8,245,934	($662,121)	$7,583,813	6.70%	$4,586,187	$12,170,000	10.21%
TOU-SC	25,043	$839	$707	34	$673	120%	7.9506%	$53,546		$53,546	7.95%	$27,618	$81,164	11.47%
Total Marginal	32,869,963	$1,085,543	$812,417	$42,081	$770,336		8.11%	$62,490,565	($2,845,133)	$59,645,432	7.74%	$31,529,585	$91,175,018	11.22%
Total Retail	87,235,470	$2,917,845	$3,883,485	$150,797	$3,732,688	100%	6.94%	$258,899	($3,647)	$255,252	6.84%	$151,495	$406,745,656	10.47%

GEORGIA POWER COMPANY
PROPOSED REVENUE RESPONSIBILITY
RTP CLASS

	(1)	(2)		Not Present	(3)	(4)	(5)	(6)
						Revenue Increase		
							Increase	
	Rate Schedule	Current Revenue 1/	Imput Franchise Fee Adj	Base Rev Per Cost of Service	Index	Percent	Amount	Percent
RTP-HA								
IND	FPA	$0.000	$0.000	$0.000	1.1	7.2881%	$0.000	
Comm	FPA	$2,611.164	$141.798	$2,469.366	1.1	7.2881%	$179.970	
IND	MLM	$84,052.309	$4,564.408	$79,487.901	1.0	6.6255%	$5,266.502	
Comm	MLM	$9,485.651	$515.112	$8,970.539	1.0	6.6255%	$594.347	
IND	PLL	$34,056.694	$1,849.428	$32,207.266	0.95	6.2943%	$2,027.210	
Comm	PLL	$5,818.832	$315.988	$5,502.844	0.95	6.2943%	$346.363	
Comm	PLM	$133.781	$7.265	$126.516	0.9	5.9630%	$7.544	
IND	PLM	$144.988	$7.873	$137.115	0.9	5.9630%	$8.176	
Comm	SCH	$0.000	$0.000	$0.000	0.9	5.9630%	$0.000	
Comm	SLM	$0.000	$0.000	$0.000	1.1	7.2881%	$0.000	
IND	TOU	$0.000	$0.000	$0.000	1.0	6.6255%	$0.000	
Total RTP-HA		$136,303.419	$7,401.872	$128,901.547			$8,430.112	6.5400% 3/
RTP-DA								
IND	AOI	$149.549	$6.453	$143.096	1.2	7.9506%	$11.377	
Comm	APS	$0.000	$0.000	$0.000	1.2	7.9506%	$0.000	
IND	APS	$177.014	$7.639	$169.375	1.2	7.9506%	$13.466	
IND	FPA	$3,440.717	$148.476	$3,292.241	1.1	7.2881%	$239.942	
Comm	FPA	$7,379.582	$318.448	$7,061.134	1.1	7.2881%	$514.622	
Comm	GOV	$8,757.985	$377.929	$8,380.056	1.0	6.6255%	$555.224	
IND	GOV	$0.000	$0.000	$0.000	1.0	6.6255%	$0.000	
Comm	GSD	$4,502.825	$194.308	$4,308.517	0.9	5.9630%	$256.916	
IND	GSD	$3,979.526	$171.727	$3,807.799	0.9	5.9630%	$227.059	
Comm	HLF	$14,204.078	$612.942	$13,591.136	1.0	6.6255%	$900.486	
IND	MLM	$67,466.071	$2,911.332	$64,554.739	1.0	6.6255%	$4,277.100	
Comm	MLM	$17,273.702	$745.404	$16,528.298	1.0	6.6255%	$1,095.089	
IND	PLH	$8,490.496	$366.386	$8,124.110	1.0	6.6255%	$538.266	
Comm	PLL	$80,393.566	$3,469.187	$76,924.379	0.95	6.2943%	$4,841.822	
IND	PLL	$75,048.158	$3,238.519	$71,809.639	0.95	6.2943%	$4,519.887	
Comm	PLM	$39,030.319	$1,684.257	$37,346.062	0.9	5.9630%	$2,226.940	
IND	PLM	$10,131.707	$437.209	$9,694.498	0.9	5.9630%	$578.082	
Comm	SCH	$4,153.981	$179.255	$3,974.726	0.9	5.9630%	$237.012	
Comm	SLM	$4,784.887	$206.480	$4,578.407	1.1	7.2881%	$333.679	
Comm	SSD	$456.819	$19.713	$437.106	0.9	5.9630%	$26.065	
IND	TEO	$9.078	$0.392	$8.686	0.9	5.9630%	$0.518	
Comm	TEO	$5.236	$0.226	$5.010	0.9	5.9630%	$0.299	
Total RTP-DA		$349,835.296	$15,096.281	$334,739.015			$21,393.850	6.3912% 3/
Total RTP		$486,138.715						

1/ Source: Per Company response to STF-TA-GW-1-16.

2/ Calculated as follows based on Georgia Power figures per response to STF-TA-GW-16:

(a) Total Base Rate increase Excluding MGRT and ILR Credit	$258,898.524
(b) RTP incremental increase	$24,367.124
(c) Total distributed to Classes and RTP CBL: (a) - (b)	$234,531.400
(d) Base Revenue at Present rates	$3,732,688.246
(e) RTP incremental Base Revenue at Current Rates	$192,879.848
(f) Total Current Base Revenue net of RTP Incremental: (d) - (e)	$3,539,808.398
(g) Percent Increase: (c) ÷ (f)	6.6255%
(h) Rate Group/Schedule Percent Increase: (Column (3) Index, above) x (g)	
Total Increase before Residential	$148,550.080
Amount to Residential	$110,348.444

3/ Margin adder increased by $0.002 per KWH.

4/ Total assigned based on Non-fuel revenue (Base Revenue net of ILR credits).

Exhibit ___(GAW-7)

GEORGIA POWER COMPANY
Comparison of Georgia Power & Staff Proposed
Base Revenue Increase @ $406.747 million
($000)

Rate/Group Schedule	(1) Present Base Revenue 1/	(2) Ga. Power Proposed Increase	(3) Staff Proposed Increase	(4) Ga. Power Percent Increase	(5) Staff Percent Increase
R, RM (R15)	$1,612,434	$179,970	$173,641	11.16%	10.77%
TOU-REO	$180	$16	$19	8.71%	10.73%
Total Domestic	$1,612,615	$179,986	$173,660	11.16%	10.77%
GS	$137,037	$15,347	$13,745	11.20%	10.03%
PLS	$224,914	$24,987	$21,725	11.11%	9.66%
OGS	$1,023	$114	$92	11.11%	9.05%
UC	$6,145	$686	$554	11.16%	9.02%
TOU-EO	$40,440	$4,096	$3,900	10.13%	9.65%
Total Small Business	$409,660	$45,228	$40,017	11.04%	9.77%
PLM	$658,197	$73,423	$62,949	11.16%	9.56%
TOU-GSD	$18,987	$1,928	$1,784	10.15%	9.40%
TOU-MAM	$474	$56	$17	11.84%	3.65%
Total Medium Business	$677,658	$75,407	$64,750	11.13%	9.56%
PLL	$154,086	$16,462	$14,972	10.68%	9.72%
TOU-HLF	$2,998	$335	$306	11.17%	10.22%
TOU-MLM	$19,550	$2,042	$1,884	10.45%	9.64%
Total Large Business	$176,633	$18,840	$17,163	10.67%	9.72%
SAS	$793	$86	$92	10.89%	11.57%
APS, TOU-FS, IOP	$5,462	$621	$631	11.38%	11.56%
Total Agricultural	$6,255	$708	$723	11.32%	11.56%
ET	$5,709	$637	$545	11.16%	9.55%
SCH	$22,545	$2,519	$2,171	11.17%	9.63%
SLM	$56,581	$6,317	$6,142	11.17%	10.86%
TC	$583	$65	$63	11.13%	10.81%
G	$5,903	$659	$593	11.16%	10.04%
Total Government	$91,321	$10,197	$9,514	11.17%	10.42%
OL-GOV	$46,814	$5,224	$4,854	11.16%	10.37%
OL-NONGOV	$36,501	$4,099	$3,544	11.23%	9.71%
EOL	$13,712	$1,531	$1,316	11.17%	9.60%
Total Lighting	$97,027	$10,854	$9,714	11.19%	10.01%
Total RTP-DA	$476,701	$38,006	$52,466	7.97%	11.01%
Total RTP-HA	$215,820	$14,675	$26,438	6.80%	12.25%
FPA	$119,189	$12,767	$12,170	10.71%	10.21%
TOU-SC	$707	$79	$81	11.16%	11.47%
Total Marginal	$812,417	$65,529	$91,175	8.07%	11.22%
Total Retail	$3,883,486	$406,747	$406,747	10.47%	10.47%