# 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

TABLE OF CONTENTS

PAGE

I. INTRODUCTION ..... 1

II. CLASS COST OF SERVICE ..... 2

A. Generation ..... 5

B. Transmission ..... 13

C. Distribution ..... 14

D. RTP Costing ..... 19

E. Adjustments To Georgia Power's CCOSS ..... 27

1. Fuel Inventories ..... 29
2. Bulk Transmission Lines ..... 30
3. RTP KWH Usage And KW Demands ..... 30
4. Peak And Average ..... 31
5. Equivalent Peaker ..... 32
6. Staff CCOSS Results ..... 33

III. CLASS AND RATE SCHEDULE REVENUE RESPONSIBILITY ..... 37

IV. RATE DESIGN ..... 47

**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?**

---

[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, performance, and profitability by line 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 determination of a proper profit and 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 plan and 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 | 1,857,962 | 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 | | 2,568,033 | 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 | 766,325 | 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 | 766 | 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 | 3,605,980 | | 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 | 334,757 | 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 | 3,636 | 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 | 3,166 | 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 | 688 | 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 | 346 | 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 | 141,674 | 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 | 52,582 | 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 | 110,858 | 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 | 1,196,284 |
| 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 | 1,633 | 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 | 1,196,284 |
| 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 | 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 | 6 | 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
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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 11,389 | 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 | 266 | 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 | 662 | 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 | 86,654 | 25,392 | 1,274 | 16,343 | 21,980 | 132,771 |
| 23 | TAXES OTHER THAN INC. TAX | 161,901 | 156,153 | | 72,092 | 13,776 | 21,926 | 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 | 48,551 | 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 | 2,584,623 |
| | 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 | 1,807,820 | 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 | 246 | 692 | 1,187 | 579 | 18 |
| 26 | TOTAL OTHER RATE BASE ITEMS | 988,278 | 900,997 | | 369,997 | 40 | 26,808 | 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 | 516,177 | 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 | 37,266 | 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 | 226 | 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 | 11,062 | 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 | 988,278 | 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 | -466 | -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 | 72,894 | 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
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 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 | 48,216 | 48,216 | 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
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 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 | 13,563 | 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 | 83 | 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 | 102,829 | 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 | 210,878 | | 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 | 1,588 | 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 | 214,776 | 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 | 6,386 | 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 | 628 | 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 |
| 59 | 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 | 111,882 | 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 | 399,868 | 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 | 6,382 | 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 | | 25,594 | 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 |
| 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 | 365 | 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 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 |
| 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 | 31,821 | 31,809 | 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 | 46 | 94 | 323 | 84 | 5 | 12 | 21 | 9 | 0 |
| 72 | 583 - OVERHEAD LINES | 12,476 | 12,474 | Accts 364,365 | 8,481 | 1 | 570 | 486 | 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 | 2,566 | 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 | 86,738 | 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 | 695 | 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 | | 129,066 | 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 | 1,926 | 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 | 86 | 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 | 108 | 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 | 2,987 | 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 | 860,495 | 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 | 216,786 | 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 | 36 |
| 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 | 556 | 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 | 38 | 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 | -87 | -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. | 0.026599966 | | | | | | | | | | | | | | | | | | |
| | 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. | 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 | 666,362 | 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% | 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% | 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% | 2.237504% | 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 | 3,892 | 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 | 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 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 | 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 & 80S 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% |
| | 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% | 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% | 48.4872% | 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% | 1.6144% | 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% | 0.8088% | 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. | GROSS PLANT | TOTAL ELECTRIC SYSTEM | TOTAL RETAIL SERVICE | ALLOCATION FACTOR | DOMESTIC | SMALL BUSINESS | MEDIUM BUSINESS | LARGE BUSINESS | AGRICULTURAL | GOVERNMENT/ INSTITUTION | LIGHTING | MARGINAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | --- 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 | -69,239 |
| 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 | -388 | 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 | 10,406 | 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 | -21,728 | -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 | 6 | 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 | 78,786 | 15,042 | 34,981 | 11,194 | 383 | 6,641 | 1,762 | 68,778 |
| 23 | LEVEL D | 18,111 | 18,106 | 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 | 1,762 | 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 | 352,368 | 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 | 20,763 | 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 | 6 | 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 | 8 | 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 | 1,480 | 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 | | 36,882 | 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 | | 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 | 688 | 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: 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
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 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 | 6,787,489 | | 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 | 149,129 | 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 | 19,098 | 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 | 6 | 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 | 88,797 | 0 | | | | | | | | | |
| 25 | DALTON | 770 | 0 | | | | | | | | | |
| 26 | WHOLESALE BLOCK POWER SALES | 4,546 | 0 | | | | | | | | | |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 992,220 | 897,770 | | 324,072 | 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 | 298,696 | 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 | | 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 | 265 |
| 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 | 13,785 | 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 | 187,987 | | 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 | 5,163 | 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 | 186,447 | 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 | 8,284 | 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 | 77,818 | 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 | 6,689 | 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, 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 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 | 38 | 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 | 48 | 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 | 48 | 48 | 32 | 17 | 3 | 8 | 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 | 87,047 | 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 | 196,063 | 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 | 3,733,560 | 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 | 218,784 | 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 | 218,784 | 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 | 158,165 | 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. | 1,286 | 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 | | 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 | 56 | 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 | 42,881 | 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 | 821 | 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 | 24,839 |
| 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 | 43,867 | 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 | | | | | | | | |
| 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 | 180 | 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 | 16,141 | 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 | | 48,306 | 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 | | 48,306 | 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 | 4,162 | 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 | 1,365 | 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 | 40,976 | 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 | 868 | 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 | 482,528 | | 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 | 650,053 | 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 | -46,810 | -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 | 81,437 | 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 | 558 | 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 | 4,869 |
| | | | 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 | 243,669 | 42,176 | 746 | 1,588 | 3,389 | 34,178 | 2,170 |
| 12 | LEVEL G | 2,354,735 | 2,027,486 | 243,607 | 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 | 9,207,606 | 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 | 19,938 | 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 | | 266,234 | 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 | 20,026 | 649 | 36,596 | 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 | 305,463 | | 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 | 206 | 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 | 884,150 | 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 | 2,881 | 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 | 72,396 | 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 | 96,177 | 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 | 600,654 | 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 | 7,856 | 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% | -7.83% | 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 | 4,145,831 | 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 | 62,983 | 0 | Dir | | | | | | | | | | | | | |
| 14 | WHOLESALE BLOCK POWER SALES | 469,883 | 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 | 448 | 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 | 469,883 | 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 | 18,106 | 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 | 4,385 | 697 | 480 | 528 | 384 | 141 | 10,492 | 143 | 329 | 42 | 18 |
| 27 | LEVEL B-2 | 756,478 | 756,194 | 2 | 732 | 123,987 | 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 | 352,388 | 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 | 856 | 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 | 1,063 | 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 | 353,366 | 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 | | | | | | | | | | | | | | |
| | CUSTOMER | 467,467 | 467,467 | 11 | 402,335 | 18 | 31,296 | 14,095 | 8,271 | 140 | 4 | 331 | 1,332 | 98 | 1 | 5 | 3 |
| | 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 | 1,366 | | | | 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 | 3,636 | 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 | 1,026 | 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 | 158 | 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 | | 37,706 | 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 | 256 | 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 | 434,364 | 0 | | | | | | | | | | | | | | | |
| 164 | DALTON | 65,404 | 0 | | | | | | | | | | | | | | | |
| 165 | WHOLESALE BLOCK POWER SALES | 492,087 | 0 | | | | | | | | | | | | | | | |
| 166 | TOTAL GROSS PLANT | 22,423,074 | 21,424,433 | | 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 | 1,918,558 | 2 | 694,864 | 87 | 34,986 | 79,576 | 300,302 | 82,662 | 3,859 | 9,938 | 16,637 | 7,896 | 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 | 13,068 | 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 | 384 | 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 | 6,376 | 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 | 2,355,460 | 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 B2-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 | 28 | 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. | 315,828 | 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 | 126 | 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 | 2,882 | 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 | 32,285 | 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 | 82 | 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 | 877 | 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 | 526 | 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 | -3,814 | -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 | 19,085 | 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 | 888 | 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 | 44,886 | 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 | 16 | 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 | 8,268 | 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 | -168 | -61 | -4,582 | -62 | -144 | -18 | -8 |
| 26 | TRANSMISSION | | -20,391 | 32 | -19 | -3,262 | -1,999 | -414 | -55 | -38 | -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 | 106,798 | 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 | 2,286,120 | 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 | | -889 | 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 | 7,679 | 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 | 54,048 | 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 | 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 | Demand 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 | 1,837 | 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 | 3,758,983 | | 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 | 6 | 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 | 6 | 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 | 345,080 | 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 | 978 | 599 | 124 | 16 | 11 | 12 | 10 | 4 | 348 | 4 | 9 | 1 | 1 |
| 46 | MISCELLANEOUS - DIST | 2,781 | 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 Wholes | 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 Wholes | 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 | 560,663 | 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 RQMTS 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 | 56 | 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 | 548 | 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 | 6 | 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 | 28 | 4 |
| 71 | 582 - STATION EXPENSE | 1,994 | 1,993 | Acct 362 | 882 | 0 | 48 | 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 | 1,488 | 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 | 17,096 | 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 | 2,568 | 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 | 1,958 | 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 | 84 | 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 | 63 | 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 | 966 | 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 | | | | | | | | |
| 87 | 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 | 86,738 | 86,738 | 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 | 4,488 | 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 | 366,178 | | 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 | 16 | 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 | 39,804 | 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 | 85 | 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 | 4,829 | 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 | | 129,088 | 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 | 18 | 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 | 460 | 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 | 6 | 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 | 2,268 | 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 | | 16,362 | 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 | 44,679 | 44,662 | 31 | 43 | 7,323 | 4,558 | 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 | 1,380 | 1,380 | 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 | 156,201 | 156,155 | | 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 | 156,155 | | 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 | 28,820 | 17,936 | 3,661 | 582 | 401 | 441 | 321 | 117 | 8,759 | 119 | 274 | 35 | 15 |
| 32 | TRANSMISSION | 40,993 | 40,978 | 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 | 66 | 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 | | 626 | 0 | 33 | 71 | 264 | 72 | 3 | 9 | 15 | 7 | 0 | 12 | 0 |
| 5 | ARO ACCRETION | 45,109 | 45,092 | | 16,362 | 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 | 123,283 | 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 | 5,825 | 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 | 8,086 | 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 | 6,137,212 | 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 | 1,364 | 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 | 403,635 | 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 | 92,420,089 | 29,156,080 | 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% | 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 | 80 | 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 | 1,247,881 | 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 | 9,822 | 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 | 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% | 0.788680% | 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 | 362 | 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 | 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 | 1,247,681 | 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 | 663,695 | $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 | 170,668 | $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 | 316,946 | $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 | – | 14.2256% | $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** | **$76,407** | **$64,780** | **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%** |